they had been there, and had been there to dig that ditch, is the name Salazar, the proud name Salazar. It is wrong, after generations of people have committed their lives and their families to agriculture in places such as Colorado and all across the country, that we have discriminated against them for decades and, when that discrimination is discovered because of some legal technicality or because they got the wrong judge, they find themselves unable to redress that discrimination.

I am very pleased to have the chance to be here today with Senator MENEN-DEZ and other colleagues to call this to the attention of the administration and to say that we need to do more than just acknowledge this problem. It is time for us to help address the prob-

lem.

Madam President, I yield the floor. Mr. UDALL of Colorado. Madam

Mr. UDALL of Colorado. Madam President, today I join my colleagues in bringing this body's attention to an issue of fundamental fairness that continues to remain unaddressed.

More than 10 years ago, Hispanic farmers from my home State of Colorado joined other Hispanic farmers throughout the country to stand up against injustice. They chose to confront—rather than accept—discrimination when they filed their case against the U.S. Department of Agriculture on grounds that the Farm Service Agency denied loans and disaster benefits in violation of the Equal Credit Opportunity Act and the Administrative Procedure Act.

Earlier this month, I met some of these farmers in Colorado's San Luis Valley. Many of these men and women proudly trace their heritage to some of the first settlers of Colorado who were the first to till the soil of the San Luis Valley and establish Colorado's earliest farming communities, spurring the development of southern Colorado.

Now, I understand that every farmer takes on enormous risk to keep our country fed and prosperous. Yet when these farmers applied for Federal assistance intended to make them whole again—assistance intended to help family farmers stay in business—the record suggests that this aid was denied or delayed, not because their request lacked merit but because of their

Hispanic heritage.

I found that shocking. It wasn't any weather event that led these men and women to financial hardship or the loss of their family farm. The obstacles they faced when applying for a loan or disaster assistance were far worse than any drought, flood, hail or windstorm they had ever confronted. It was discrimination based on their heritage that kept them from receiving timely support from an agency whose mission is to support all of America's farmers equally.

Evidence of discriminatory practices in the U.S. Department of Agriculture is an unfortunate and shameful part of our history. On several occasions, I have joined my colleagues in the Senate and in the House to express our desire to bring this disgraceful chapter to a close. During the most recent debate on America's 2008 farm bill, we affirmed that it is the sense of Congress that all pending claims and class actions brought against the Department of Agriculture by socially disadvantaged farmers or ranchers be resolved in an expeditious and just manner.

I would like to acknowledge that Secretary of Agriculture Tom Vilsack has been courageous in this matter, and I am pleased that the administration views this as a priority. I am also pleased that the Secretary has expressed his intent to ensure that no other farmers experience the same discrimination and that he will take definitive action to improve USDA's record on civil rights. I remain ready and willing to work with the administration and my colleagues to support this policy.

I want to emphasize that this is an issue of fundamental fairness. The sooner we can resolve this, the sooner we can look forward to a USDA that serves all Americans equally. It is my hope that these cases be resolved expeditiously and fairly so that the farmers and their families who have suffered the real effects of discrimination can finally put this matter to rest.

## COMMENDING ROBERT C. BYRD

The PRESIDING OFFICER. The distinguished Senator from West Virginia.

Mr. ROCKEFELLER. Madam President, I ask unanimous consent that the Senate proceed to the immediate consideration of S. Res. 354, submitted earlier today

lier today.

The PRESIDING OFFICER. The clerk will report the resolution by

title.
The legislative clerk read as follows:
S. Res. 354

Whereas, Robert C. Byrd has served for fifty-six years in the United States Congress, making him the longest serving Member of Congress in history.

Congress in history, Whereas, Robert C. Byrd has served over fifty years in the United States Senate, and is the longest serving Senator in history,

having been elected to nine full terms; Whereas, Robert C. Byrd has had a long and distinguished record of public service to the people of West Virginia and the United States, having held more elective offices than any other individual in the history of West Virginia, and being the only West Virginian to have served in both Houses of the West Virginia Legislature and in both Houses of the United States Congress;

Whereas, Robert C. Byrd has served in the Senate leadership as President pro tempore, Majority Leader, Majority Whip, Minority Leader, and Secretary of the Majority Conference.

Whereas, Robert C. Byrd has served on a Senate committee, the Committee on Appropriations, which he has chaired during five Congresses, longer than any other Senator; Whereas, Robert C. Byrd is the first Sen-

ator to have authored a comprehensive history of the United States Senate;
Whereas, Robert C. Byrd has throughout

Whereas, Robert C. Byrd has throughout his service in the Senate vigilantly defended the Constitutional prerogatives of the Congress:

Whereas, Robert C. Byrd has played an essential role in the development and enact-

ment of an enormous body of national legislative initiatives and policy over many decades: now, therefore be it

Resolved, That the Senate recognizes and commends Robert C. Byrd, Senator from West Virginia, for his fifty-six years of exemplary service in the Congress of the United States.

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

Mr. DURBIN. Madam President, when Senator ROBERT C. BYRD first entered the Senate in January 1959, he shared the floor with three future Presidents: Senators Lyndon Johnson, John Kennedy, and occasionally, when a tie-breaking vote was needed, Vice President Richard Nixon. Those men now belong to history, but Senator BYRD is still making history.

It is an honor to see him make history, once again, as he becomes the longest serving Member of Congress in the history of America. He has given 56 years, 10 months, and 16 days—a total of 20,744 days—of dedicated service to the Congress, to the Constitution of the United States of America, and, of course, to his beloved West Virginia. What a remarkable achievement.

Senator BYRD's masterful, four-volume history of this body is the definitive account. His own historical records could fill nearly a volume of history for the Senate on its own. He served in Congress with—not under—11 different Presidents. Three and a half years ago, he became the longest serving Senator in our Nation's history, and he is the only Senator ever elected nine times to the Senate. He has cast more votes—18,585—than any other Senator in history. All these records are unlikely ever to be broken.

He has also presided over both the shortest session of the Senate in history—six-tenths of a second on February 27, 1989—and the longest continuous session—21 hours, 8 minutes—on March 7 and 8, 1960. He has held more leadership positions—majority whip, minority leader, majority leader, and President pro tempore—than any other Senator in history.

During the administration of President Jimmy Carter, Senator Byrd, then the majority leader of this body, was criticized by some for not doing enough to help the President of his party. Senator Byrd replied:

I am not the President's man. I am a Senate man.

He is a passionate and unyielding defender of Senate rules and prerogatives—not as an end in themselves but as a means of preserving our Constitution and our balance of power.

I will always remember his eloquent and valiant effort which he waged in 2003 to try to persuade this Senate not to grant broad war-making authority to the executive branch. He was a true study in political and moral courage and it was not missed on the population of America. When my wife and I attended church in Chicago at Old St. Patrick's, our regular parish, after the

communion, as we were kneeling in our pews, an older man came by and leaned over, obviously having followed the Senate debate on the war in Iraq, and said to me in a voice that could be heard around the church: "Stick with Bob Byrd." I told Senator BYRD that story and he loved it.

It is fitting that Senator BYRD keeps a copy of the Constitution in his breast pocket because its promises and obligations are always that close to his heart. In 2001, he was named West Virginian of the Century by his Governor and legislature. Indeed, the name "Robert C. Byrd" is nearly synonymous with West Virginia.

The story of his early life is the story of struggle and great achievement. It also is a story highlighted by his marriage to his high school sweetheart Erma Ora James Byrd, a coal miner's daughter. He married her in 1937, and she was his rock for 69 years.

He never gave up on his dream of higher education, earning his law degree from American University in 1963 after attending night school for 10 years. He earned his bachelor's degree from Marshall University in 1994, at the age of 77.

He has been winning elections for 63 years, and he has never—not once—lost a race. He was elected in 1952 to the House, where he served three terms. Before that he served in the house of delegates and the senate of his home State of West Virginia. He is the only person in the State's history to carry all 55 of the State's counties—a feat he accomplished several times—and the only person in the State's history to run unopposed to the Senate of the United States.

Eleven years ago, Senator BYRD spoke about his devotion to the Senate as part of the Leader Lecture Series. He called this Senate "the anchor of the Republic, the morning and evening star in the American constitutional constellation."

He described the great panoply of men and women who have served in this body. He has said this Senate "has had its giants and its little men, its Websters and its Bilbos, its Calhouns and its McCarthys."

I would offer as well that there has only been one ROBERT C. BYRD. He is a unique patriot, a singular Senator, a Senator's Senator.

We are honored to share this historic milestone with him today. We thank him for his lifetime devotion to America, the Senate, and his beloved Constitution. West Virginia can be proud of this great man who has served them so well for so long.

I yield the floor.

Mr. NELSON of Florida. Madam President, I hope Senator BYRD may be within the reach of my voice because I wish to add my voice to the many who have commended him for his public service, especially today as we mark a milestone in the history of this Nation because our Senate colleague, our President pro tempore, becomes the

longest serving Federal lawmaker since the founding of this country.

Many this week are depicting ROBERT BYRD's long list of achievements in numbers, and it is large numbers, and there are certainly many of those achievements. The Senator from West Virginia, for instance, actually began serving in the Senate the same year that Alaska became a State, 1959. He has been elected to no fewer than nine Senate terms. Before the Senate, he served in the House for 6 years, and now in the Senate for 50 years, 10 months, and 18 days. He has cast well over 18,500 votes.

Senator BYRD has presided over the longest session of the Senate—more than 21 hours—and he has presided over the shortest. We have had no fewer than 11 Presidents since he first took office.

But the numbers don't tell all of the story because ROBERT BYRD has been one of the greatest representatives of and advocates for the folks in his beloved State of West Virginia. He is that larger-than-life, that iconic figure in our Nation's history too. He is the Senate's premier Member-observer. He is the Senate's institutional history.

I flash back to that first day-and you never forget the first event of an occurrence in your life. It was my maiden speech, my first speech on the floor of the Senate 9½ years ago. I was at one of those junior desks right over there. I gave my maiden speech. It was actually on the budget. We happened to have a surplus then. I was laying out how we ought to preserve that surplus; as a matter of fact, even use it to pay down the national debt. I happened to mention in the course of my remarks that it was my maiden speech. All of a sudden those doors swung open and in strode Senator BYRD, that white shock of hair flowing as he took his place over there on the center aisle.

As I finished my remarks, he said: Will the Senator from Florida yield? And I said: Of course, I yield to the senior Senator from West Virginia. Senator BYRD proceeded to give extemporaneously a history of the maiden speeches in the Senate.

Of course, I was spellbound, I was awestruck, as I listened to this walking American political history book recite from memory, on that particular occasion, something that had been important to this Senator on the occasion of my very first speech in this extraordinary august body.

Senator Byrd continues to be the Senate's conscience. In the spirit of Thomas Jefferson, Robert Byrd has always put public service ahead of personal fortune. On many of our desks—and it is certainly in my personal office in the Senate—are Senator Byrd's addresses on the history of the Senate. There were more than 100 of them delivered in the past 10-year period. They have been called the most ambitious study of the Senate that had ever been undertaken. Every day they serve to remind me of the living history of this

institution and its vital role in our democracy.

Senator BYRD has been a dear personal friend to so many of us. He has been such a mentor.

Madam President, since the Vice President of the United States has just entered the Chamber, I wanted to recall for him that 9 years ago, in our freshman class of Senators, Senator Byrd took us on as a special project to teach us the protocol of how to preside I can tell you what class a Presiding Officer comes from now, if it was a class that was under the tutelage of Senator Byrd, because there was a right way and a wrong way to preside in the Senate. The Vice President is acknowledging that is true.

By the way, I have the privilege of standing at the desk the Vice President used to occupy. I particularly chose this desk because not only has he been such a great mentor to me personally but a very dear friend.

With Senator Byrd, all of us grieved with him 3 years ago when his beloved wife Erma passed away. I know he yearns for her and wishes she could be by his side on this historic day.

Now there is another number that is going to be important in ROBERT BYRD'S life. In just 2 days, he celebrates his 92nd birthday. We all hope we can be here with him for many more years.

Remember what President Reagan had to say about age and leadership. He said:

I believe that Moses was 80 when God first commissioned him for public service.

If the Lord is using that same commissioning for Senator BYRD, at 92, he has a long way to go. The Lord would certainly say to Senator BYRD: Well done, my good and faithful servant.

Madam President, I yield the floor. The PRESIDING OFFICER. The Senator from Hawaii.

Mr. INOUYE. Madam President, I congratulate Senator BYRD on this historic milestone. It has been my pleasure and a great honor to work and serve with Senator BYRD during his service to our Nation. He has served as a devoted champion to his home State of West Virginia. Senator BYRD is worthy to be part of the history of the United States, as he now becomes the longest serving Member of the Congress of the United States of America. I am pleased to join my colleagues in paying tribute to his great service and the accomplishments of this great American, Senator ROBERT BYRD of West Virginia.

The PRESIDING OFFICER. The Senator from New Mexico.

Mr. UDALL of New Mexico. Madam President, following on the heels of my colleague Senator INOUYE, I congratulate Senator BYRD on his many years of public service. Today Senator BYRD passed a landmark in the Senator. He came to the Congress in my father's class of representatives in 1954. My father Stewart Udall and the entire Udall clan

congratulate him on his record-setting years of public service.

Mr. BINGAMAN. Madam President, I rise today to pay tribute to Senator ROBERT C. BYRD as he becomes the longest-serving Member of Congress in American history. Senator BYRD has served 56 years and 320 days. During his time in the Senate Senator BYRD has cast more than 18,500 votes, more than any Senator in history.

Senator BYRD was elected to the U.S. House of Representatives in 1952, and he was sworn in to the U.S. Senate on Jan. 3, 1959. This was, coincidentally, the same day that Alaska became a State, and before Hawaii was admitted to the Union. He is now serving an unprecedented ninth term in the Senate.

Yet, to discuss only his longevity would do a grave disservice to the reality of what Senator BYRD has meant to the U.S. Senate and to this country. Many distinguished Members have had long careers in the Senate, but I believe it is safe to say that none have contributed more to the preservation of the history, traditions and strength of the Senate than ROBERT C. BYRD. His knowledge of and reverence for the Constitution has served over these many years to remind us time and again of the beauty, eloquence, and timelessness of that document, and the importance of relying upon it as the touchstone of our deliberations.

Senator BYRD has had many great legislative and oratorical achievements in his time in the Senate, but I wanted to refer briefly to just one today. His outspoken opposition to giving President George W. Bush the power to wage war against Iraq was an inspiration to those of us who shared his views, and he never forgot those who were with him on that vote. The eloquence and passion with which he expressed his views were extraordinarily powerful; his floor speeches exemplified the power of language to shape ideas. I believe that what has transpired in Iraq since those speeches has affirmed the courageous stance that he took.

In conclusion, it is an honor and a privilege to serve with Senator BYRD, and I congratulate him on this great milestone.

Mr. CARDIN. Madam President, I wish to pay special tribute to Senator ROBERT C. BYRD. Today, Senator BYRD becomes the longest-serving Member in the illustrious history of the U.S. Congress. What an amazing accomplishment! He already holds the distinction as the longest-serving Senator, and is the only Senator in U.S. history elected to nine full terms.

Considering that Senator BYRD won his first election, to the West Virginia House of Delegates, in 1946, it may be that he is the longest-serving elected official in history—period.

When ROBERT BYRD was elected to the Senate in 1958 after serving in the House for 6 years, he was part of a large, distinguished class that included such future giants as Hugh Scott, Gene McCarthy, Edmund Muskie, and Philip Hart (D-MI). He has surpassed them all.

According to the Senate Historical Office, ROBERT BYRD was the 1,579th person to become a U.S. Senator. Since he was elected to the Senate, another 334 individuals have become U.S. Senators. All in all, ROBERT BYRD has served with over 400 other Senators. And I am certain that all of them have held their colleague, as I do, in the highest esteem.

Senator BYRD's modest beginnings in the hard-scrabble coal fields of Appalachia are well known. Suffice it to say that his life is the quintessential American success story.

I think every young American should learn about Senator BYRD's life as an example of what hard work and persistence and devotion can accomplish in this country.

Senator Byrd married his high-school sweetheart, Erma Ora James, shortly after they both graduated from Mark Twain High School in 1937. He was too poor to afford college right away and wouldn't receive his degree from Marshall University until 60 years later when he was 77. In between, he did something no other Member of Congress has ever done: he enrolled in law school at American University and in 10 years of part-time study while serving as a Member of Congress, he completed his law degree.

Senator BYRD was married to his beloved Erma for nearly 69 years, and has been blessed with two daughters, six grandchildren, and seven great-grandchildren.

During his Senate tenure, ROBERT BYRD has been elected to more leadership positions than any other Senator in history. He has cast 18,585 rollcall votes. Only 28 other Senators in the history of the Republic have cast more than 10,000 votes; Strom Thurmond is the only other Senator to cast more than 16,000 votes. Senator BYRD's attendance record over the past five decades just under 98 percent is as impressive as the sheer number of votes cast he has cast.

Senator Byrd's legislative accomplishments, from economic development and transportation to education and health care, are legendary. It is no surprise that he has won 100 percent of the vote of West Virginians in a previous election, 1976, or carried all 55 of West Virginia's counties.

In the meantime, he has written five books, including the definitive history of the U.S. Senate.

Perhaps the highest tribute to Senator BYRD can be found in his biographical section of the "Almanac of American Politics," which states: "Robert Byrd may come closest to the kind of senator the Founding Fathers had in mind than any other." His fealty to the U.S. Senate and to the Constitution has served as an inspiration, a lesson, and a guiding light to all of us who have been privileged to follow him in this chamber.

Robert E. Lee said, "Duty is the most sublime word in our language. Do your duty in all things. You cannot do more. You should never wish to do less." Senator ROBERT C. BYRD has done his duty in all things—to himself, to his family, to his State, to his Nation, and to God.

I am honored to join his and my colleagues here in the Senate, West Virginians, and all Americans in paying tribute to this great Senator and this great man.

Mr. GREGG. Madam President, I rise today to recognize the longest-serving lawmaker in congressional history; I rise to recognize a leader; and I rise to recognize a friend.

Senator Byrd has served in Congress for over 56 years. His tenure has traversed 9 elections, 18,000 votes, 20,000 days, and 11 Presidents. I have had the privilege of serving with Senator BYRD on the Senate Appropriations Subcommittee on Homeland Security. I am proud of our efforts to protect Americans and make our Nation more secure, especially in the area of border security and addressing the threat of weapons of mass destruction. Senator BYRD was a terrific partner, and I valued his input. And when we would give introductory remarks at the committee markup of our bill, I have never received such generous compliments from another lawmaker. I hope Senator CONRAD, my counterpart on the Budget Committee, is taking notes.

More recently, it is a testament to his character and sense of duty that after battling illness and absence earlier this year, Senator Byrd returned to once again craft our Nation's homeland security budget: a \$44 billion measure that funds natural disaster response, antiterrorism efforts, and other critical programs to meet and repel the various threats facing our homeland.

Lastly, I want to recognize Senator BYRD for his dedication to the Senate as an institution and his understanding of its inner workings. No one can better recite or describe Senate rules and parliamentary procedures or better defend them. His encyclopedic knowledge of the Senate, as well as the copy of the U.S. Constitution which he always carries in his jacket pocket, is something that we can all respect and appreciate. He is a man committed to the principles and laws that founded our great Nation, and for that we should be thankful.

In closing, we have much to thank Senator BYRD for: merit-based scholarships; teacher training programs; and the strengthening of American history curriculum in our schools. But one thing that many of us and our constituents might take for granted, Senator BYRD is responsible for the cameras in the Senate Chamber. As he often does, Senator BYRD put it eloquently when he said that proceedings should be televised to prevent the Senate from becoming the "invisible branch" of government. I couldn't agree more.

Before yielding the floor, let me be one of the first to wish our esteemed colleague an early Happy Birthday. He turns 92 this Friday. Happy Birthday, friend.

The PRESIDING OFFICER. The Senator from Michigan.

Mr. LEVIN. Madam President, I will be 30 seconds because I believe we are ready to adopt a resolution. It has been a long time since I was a young Senator listening to a man who was even then a giant of the Senate. For hours, Senator ROBERT C. BYRD would speak eloquently, and usually from memory, on the history and traditions of the Senate. Even then, it was clear to me there had been few combinations more fortuitous in the history of our Nation than that of ROBERT BYRD and the Senate.

We celebrate today as he becomes the longest serving Member in the history of the Congress. There have been many beneficiaries of that long service: the people of West Virginia, whom he has served so ably; the citizens of the United States, who have been fortunate to reap the rewards of his knowledge and commitment; and, more personally for us here, the Members of the Senate, and most personally, me.

His career is even more remarkable for its depth than for its length. In addition to more than half a century in this body, ROBERT BYRD managed to work as a butcher, a ship welder, and a Member of the House of Representatives. He learned to play the fiddle, became a recognized expert on Rome's senate, and wrote or edited nine books. It says much about him as a person that he was never out of place in the coal country of West Virginia, even as he moved to the highest levels of our government.

There is seldom any doubt where Senator BYRD stands on an issue, be it the decision to go to war in Iraq or a challenge to the prerogatives of the Senate. But in those instances where history or his own reflection have shown him to be mistaken, he has shown the rare grace to accept responsibility for his own imperfections, and ask for forgiveness. In this, as in many other things, he is truly an example to emulate.

He is rightfully honored not just for his knowledge of the Senate, but for a fierce determination to protect its traditions, procedures, and its role in our system of government. I have seen this determination up close, perhaps never so clearly as in 1996, when he and I, along with Senator Moynihan, filed an amicus brief with the U.S. Supreme Court on the subject of the line-item veto. Congress's approval of the law establishing this veto occurred over Senator Byrd's powerful and learned opposition, and after it became law, he continued to oppose what he saw, and I saw, as a clear violation of the constitutionally mandated separation of powers. In this instance and many others, the Senate and the Nation have benefitted from his immense knowledge of the Constitution and his ability to focus that knowledge on the issues before us. Before party or personal preference, ROBERT BYRD places the Constitution—a document always at hand in the Senator's pocket.

More than 3 years ago, Senator BYRD reached another milestone—becoming the longest serving Member of the Senate. Let me repeat something I said then: "That is the tribute we can all pay to Robert Byrd: to defend this institution, to stand for its procedures, and to carry, as he does, at least in our hearts, the Constitution, as he carries the Constitution on his body."

I conclude with congratulations not just to Senator BYRD and not just on the longevity of his service, but on the depth of its quality and the love he has for the Senate, his commitment to constitutional government. We remember this day also his love for his beloved wife Erma who was a blessing to Robert, a blessing to their family, and a blessing to our Senate family.

I vield the floor.

Mr. CASEY. Madam President, I would like to commend and congratulate my colleague Senator ROBERT BYRD on the momentous accomplishment of becoming the longest serving Member of Congress.

Senator BYRD has spent 56 years and 320 days serving the people of West Virginia, in that time casting more than 18.500 votes.

He is a fierce advocate for his home State of West Virginia, a mentor and disciplinarian with new Senators. And he possesses an encyclopedic knowledge of Senate history, rules, and procedure. The current President pro tempore of the Senate, he has held more leadership positions than anyone in Senate history.

I am honored to have worked alongside a man who will go down in history as a great American public servant, and I look forward to working with Senator BYRD for years to come.

Ms. STABENOW. Madam President, how lucky we are to have the great Senator from West Virginia—20,744 days spent in this "sanctuary," this Senate Chamber, which I have heard him call, on more than one occasion, "the very temple of constitutional liberty."

Within just a few days of my arriving here in 2001, I was instructed in no uncertain terms to go and see Senator Byrd, to listen to him, and to learn from him. And so I went and I listened and I learned. I learned about the history of this great body. I learned about the importance of the rules and decorum of the Senate.

It is such an honor to be a Member of this body but also an awesome responsibility. For 20,744 days, Senator Byrd has been fighting for the people who sent him here, for the great men and women of West Virginia, and for all the people of this country.

He is an inspiration.

I was proud to be 1 of the 22 Senators who stood with him against the Iraq war. I was proud to stand with him on so many occasions to fight for the working men and women of this coun-

try—whether they be coal miners in West Virginia or autoworkers in Detroit. And I am proud to stand here today, with so many of my colleagues, to honor Senator Byrd's remarkable service.

Right outside my office, I proudly display a print of a painting made by the Senator from West Virginia, a very beautiful scene of West Virginia tranquility. Whenever I see it, which is every day, I am reminded of my colleague, of his extraordinary service, of his fierce dedication to liberty, and of his humble respect for the Constitution of our great country.

Madam President, I thank the Sen-

Madam President, I thank the Senator from West Virginia for his friendship, for his wisdom, and for his great service to our country.

Mr. KOHL. Madam President, today we honor Senator ROBERT C. BYRD for 20,744 days of service in the Congress of the United States. That feat of endurance is laudable, but certainly not surprising.

This is the man who has memorized volumes of poetry and analyzed libraries of great books, histories, legislation, and speeches. This is the man who attended law school at night while serving in the House of Representatives and then the Senate. This is the man who remembers every important date— Veterans Day, Mothers Day, the Fourth of July-with a carefully crafted, masterfully delivered oration on the Senate floor. This is the man who has held the most powerful positions in the Senate and has faced the most powerful adversaries on its floor and in Committee.

No one should be surprised, then, that this is the man who has served longest in the United States Congress.

But we are not just here to commemorate the days Senator BYRD has served. We are here to honor the service he has rendered.

Senator Byrd has served West Virginia. In those 20,744 days representing them, Senator Byrd has spent countless hours—in the Appropriations Committee, on the floor, in the offices of his colleagues—fighting for his people.

Senator BYRD has served the Senate. When I was first elected, Senator BYRD schooled me, as he has almost everyone in this body, in the nuances of Senate rules and traditions. He sat on the floor when I gave my first speech and made me understand the gravity and privilege of being a U.S. Senator. He has written the definitive, four-volume history of the Senate while earning himself a place in those pages alongside Senators Daniel Webster, Henry Clay, Robert Lafollette.

And Senator BYRD has served this country. He carries our Constitution next to his heart and wields it like a sword against those who put politics above principle. He has defended the Senate's constitutional powers in front of the Supreme Court, arguing passionately against the line item veto—and in front of the world, arguing for the Senate's proper role in issues of war and neace

In years of working with Senator BYRD, I have had the honor of getting to know a true American patriot and call him friend. Senator BYRD has never let down the people of West Virginia and steadfastly upheld our beloved Constitution. He will forever be known not just as Congress's longest standing member but as its strongest standing member. I thank him—as he taught me, through you, Mr. President—for his friendship and his service to the Senate, to the Constitution, and to the United States of America.

Mr. DORGAN. Madam President, I would like to add my congratulations to Senator ROBERT C. BYRD on his historic achievement today. Not only is he the longest serving senator in the history of this body, but today he is the longest serving Member of Congress in the history of our Nation.

For more than 50 years, Senator BYRD has been a steadfast defender of the Constitution and the principles on which it stands. Senator BYRD is truly a statesman, a patriot, a proud son of West Virginia, and an important voice in the history of this country.

Senator BYRD has come a long way from the coal fields of West Virginia where he grew up in poverty and learned the value of hard work. He first came to Washington in January 1953—20,774 days ago—when he was elected to the U.S. House of Representatives. He served in the House for three terms before being elected to the Senate, where he has served the people of West Virginia faithfully for the last 50 years.

Over the years, Senator BYRD has never forgotten his roots and the State and the people that he loves. The people of West Virginia have recognized his achievements and hard work on their behalf in the Senate and have elected him for an unprecedented nine terms in the United States Senate. He has served with 11 Presidents. Can you believe that?

To add to his long list of achievements, Senator BYRD has also held more leadership positions than any other Senator in history. This includes Senate majority whip, chairman of the Democratic Conference, Senate minority leader, and Senate majority leader. Currently, Senator BYRD is the president pro tempore. Throughout his career, Senator BYRD has cast nearly 18,600 roll call votes in five decades of service in the Senate. I'd say that's an unprecedented record.

Senator BYRD is also the longest serving member of the esteemed Appropriations Committee. He has served as its chairman or ranking member since 1989 until stepping down earlier this year. It has been my honor to serve with him on the Appropriations Committee and I have learned a tremendous amount under his leadership.

Many of us know Senator BYRD as our resident historian. He has a wealth of knowledge about the procedures of the Senate and shares enthusiastic stories of the many interesting events that have occurred in this Chamber. He

is also the author of a magisterial four-volume set about this body entitled "The Senate, 1789–1989", and other works.

He also had a unique talent outside the halls of Congress. Senator BYRD learned to play the fiddle at a young age and carried it with him everywhere he went. His skill with the instrument led to performances at the Kennedy Center and on a national television appearance on Hee Haw. He even recorded his own album, Mountain Fiddler.

No tribute to Senator BYRD would be complete without mentioning his life's love, Erma Ora James. For nearly 69 years, the Byrds were inseparable, traveling throughout their native West Virginia and crossing the globe together. Sadly, Mrs. Byrd passed away on March 25, 2006, but Senator BYRD speaks lovingly of her and their life together each day.

The times have changed considerably since Senator BYRD first came to Washington. We have seen a man walk on the Moon. We have mapped the human genome, and we have seen unbelievable technological advances that have changed the way we live, work and communicate. But through it all, the one constant is Senator BYRD's steadfast championing of our Constitution and the people of West Virginia.

Senator BYRD is to many the voice of the Senate, and it has been my privilege to serve with him and learn from his stories and wisdom. The Senate is a stronger institution and a better place because of the many years of service of Senator BYRD. I join my colleagues in offering my congratulations to him on this important day and wish him well as he celebrates his 92nd birthday later this week.

Mrs. FEINSTEIN. Madam President, I join my colleagues today in congratulating Senator Robert C. Byrd on reaching yet another milestone in a long and very distinguished career.

Today, Senator BYRD has served 20,774 days—that is 56 years and 10½ months in Congress—making him the longest serving Member in U.S. history.

Senator BYRD has attended 18,582 Senate rollcall votes.

He cast his first votes in the Senate, in January 1959, when Dwight Eisenhower was President. John F. Kennedy and Lyndon B. Johnson were among his Senate colleagues. And Hawaii was not yet a State.

He has served in the Senate longer than 10 of his current colleagues and President Obama have been alive—Bob Casey, Jr., Amy Klobuchar, Blanche Lincoln, John Thune, David Vitter, Mark Pryor, Mark Begich, Michael Bennet, Kirsten Gillibrand and George Lemieux.

He has been elected to the Senate an unprecedented nine times, and has served alongside 11 U.S. Presidents.

Senator Byrd has seen great changes in these past 56 years. Yet he has never lost sight of where he came from.

He grew up in poverty among the coalfields of Southern West Virginia.

His adoptive parents early on instilled in him a strong work ethic. He was a butcher, a gas station attendant, a grocery store clerk, and a shipyard welder before winning a seat to the West Virginia State Legislature and eventually being elected to Congress.

Senator BYRD earned a law degree from American University in 1963—the only person to have ever begun and completed law school while serving in Congress.

The "Almanac of American Politics" has said that Senator BYRD "may come closer to the kind of senator the Founding Fathers had in mind than any other."

I wholeheartedly agree. And so he has set the standard for all of us to follow.

We, of course, all know him as a great orator with a love of language. His speeches on this floor often quote poetry and the classics—Roman historian Titus Livius is a favorite.

Senator BYRD is a man of conviction. He always speaks his mind. He never minces words.

He is our fiercest defender of the U.S. Constitution—in fact, he carries a pocket version of this dynamic document wherever he goes.

There is no one who has loved this institution so dearly. He adores it so much he has authored four volumes about the history of the U.S. Senate.

In a speech he gave earlier this year when he marked 50 years in the U.S. Senate, Senator Byrd said: "The Senate has served our country so well because great and courageous Senators have always been willing to stay the course and keep the faith. And the Senate will continue to do so as long as there are members who understand the Senate's constitutional role and who zealously guard its powers."

He of course leads this list.

Yet Senator BYRD's highest priority has always been serving the constituents of his beloved Mountain State.

As a longtime chairman and member of the Senate Appropriations Committee he has sent home millions of dollars in needed Federal funds for economic renewal and infrastructure projects. These monies have gone to build highways, dams, educational and health institutions, and Federal agency offices throughout West Virginia.

He has long been a strong proponent of education. The valedictorian of his high school class, Senator BYRD has fought for teaching of "traditional American history" in the Nation's public school system. It is an issue true and dear to my heart as well.

Today, thanks to Senator BYRD, the Department of Education awards millions of dollars each year in grants to fund training programs to improve the skills of history teachers.

Senator BYRD's love of the Senate and of his fellow West Virginians knows no bounds. It is exceeded only by the love of his beloved wife Erma who passed away 3 years ago. In a statement this week marking his own milestone, Senator BYRD said "I know that she is looking down from the heavens, smiling at me and saying congratulations my dear Robert but don't let it go to your head."

I have had the privilege of working on the Appropriations Committee while Senator BYRD was chairman. There has been no one who has been more faithful to the Constitution, to the goals and rules of the Senate, or has served this body more honorably.

I consider myself lucky to have served alongside this great statesman for 17 years.

Again, congratulations Senator BYRD. You are a true American Patriot.

Mr. SESSIONS. Madam President, I wish to make a few remarks about one of the most remarkable men ever to serve in the Senate, ROBERT C. BYRD on this milestone of service. When I came to the Senate, he was my teacher. We went to school to him. He told all of the new Members about the rules of the Senate and we all got copies of his book on the history of the Senate. We were all mightily impressed, because he had an encyclopedic understanding of this Senate.

I have heard him over the years refer to the Senate as the great Senate or the second great Senate, the Roman Senate being the first great Senate and the U.S. Senate being the next great Senate. The pride he has in this institution, the way he respects it and reveres it, I think is second to none who has ever served here. I believe that.

I remember one night—I don't know why it was so late, but it was sometime during the debate over Afghanistan or Iraq, and I was here speaking. It was 8 or 9 o'clock at night, later than thisand Senator Byrd was the Presiding Officer. I told this fabulous story somebody had shared with me. It was a history of Rome, and it was about what the Romans did when they had terrorists and pirates. When they could stand the disgrace no longer, the Romans all got together and said we have to take action, and they selected the leading man of the country and gave him a whole fleet of ships and I think 100.000 or more soldiers. They issued a directive to every city on the Mediterranean that they would cooperate with Rome, and they set about to destroy the pirates. The pirates had captured a Roman leader or two. They raided the coast of Rome, and the disgrace was intolerable and they finally got together and crushed them in short order.

I was the last one to speak, as I am tonight, and he asked me to come up to the Chair. He said, that was Marc Antony; "I think that was 6 AD." So he is a real student of history and the Roman Empire and the Roman Senate.

I also would normally preside over the Senate on Fridays, and Senator BYRD at 11 o'clock would appear through the door almost every Friday and he would make a speech. They were remarkable speeches. He had a remarkable talent for speaking. He would quote poetry at length without a single note, or quote the Scripture without notes. I still can remember some of his speeches. One of my favorites was his discussion of the failure of modern textbooks.

One of the things that irked him—and he quoted from them—is that they didn't recognize the difference between a democracy and a republic, and there is a difference. He delineated that with great clarity. Finally, at the conclusion, he referred to those books as touchy feely twaddle, and I thought that was a phrase I liked. I have remembered it ever since.

He also discussed the little school he attended. My father attended one like that and my grandmother taught in one like that. But the highlight of their day was to be selected to be the one to take the bucket and go down to the spring and get a bucket of water to put in the barrel so the kids would have something to drink. They were taught well. He made clear that they were well taught. This was not poor education; it was a good education. But, that is the way the school was conducted. He noted they had a single dipper for the class and all the students used it to dip in the barrel to get the water whenever they needed it. I guess the EPA would have them in jail today if they were to try such a thing as that.

He has been and still remains a fierce advocate of issues he considers important. We did not agree on the Iraq war, and Senator BYRD was fierce in his opposition. He articulated it aggressively and fairly and in a tough, effective manner. He was one of the most effective Senators on that matter.

We agree on a number of issues involving immigration. I strongly believe that the immigration system in this country is broken and we need to create a lawful system and that we cannot tolerate the continued lawlessness, and he agreed. He doesn't believe people have a right to just walk into the country illegally and claim they are a citizen, then just wait a little bit and get amnesty.

What kind of law is that? On many of those votes, we shared a common view. I guess I will say he is a person who answers to his own sense of right and wrong. It is a deep sense of right and wrong. He is a man who understands the Scriptures, a man of deep personal faith and there are things he believes that are right and there are things he believes are wrong and he doesn't do what he thinks is wrong. It is the kind of model that I think is a good one for all of us in the Senate.

I find Senator BYRD to be one of the most refreshing and brilliant men I know in the Senate. I say this with some real confidence: Nobody loves the Senate more than ROBERT C. BYRD.

I thank the Chair and yield the floor. Ms. MIKULSKI. Madam President, I rise today to pay tribute to my friend and colleague, Senator ROBERT C. BYRD from West Virginia. Today, Senator BYRD becomes the longest serving Member of the U.S. Senate, the longest serving Member of the U.S. Congress, and the longest serving Member in Congressional history. Today, Senator BYRD marks his 20,744th day in the Congress. This is an extraordinary milestone for a man who has played such an important role in the Senate.

Senator BYRD has a compelling personal story. He lost his parents as a young child and was raised by his aunt and uncle in a coal mining community. He became the first in his family to attend college and law school, working a series of jobs to support himself and his family. He was blessed with a wonderful wife, Erma Ora Byrd, who was beloved in the Senate family.

Senator BYRD never forgot where he came from. His work on behalf of the people of West Virginia is legendary. He never forgot the coal mining community he came from. He always worked to strengthen the opportunity ladder that he used to put himself through college and law school. He never forgot the people and communities that too often are left out and left behind.

When I first came to the U.S. Senate in 1987, Senator Byrd was the majority leader. He helped me get on some of the best committees, including the Appropriations Committee. Senator Byrd helped me learn the arcane Senate procedure. He helped me learn the ropes on the Appropriations Committee and how the appropriations process could be used to help communities and people in Maryland—and to create jobs.

As majority leader and as chairman, Senator Byrd set a tone of bipartisanship. He worked across the aisle to meet the day-to-day needs of his constituents and the long-range needs of our Nation.

I join my colleagues in celebrating Senator BYRD's many accomplishments—and in thanking him for his friendship.

Mr. ROCKEFELLER. Madam President, I ask unanimous consent that the resolution and preamble be agreed to en bloc, and the motions to reconsider be laid upon the table en bloc; further, that any statements with respect to Senator Byrd be printed in the RECORD.

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

The resolution (S. Res. 354) was agreed to.

The preamble was agreed to. (Applause, Senators rising.)

The PRESIDING OFFICER. The Senator from Vermont.

Mr. LEAHY. Madam President, I know Senator BYRD is about to speak, but I sat here in this row for years with my dear friend from West Virginia. We have been friends for the 35 years I have served here. In his mind I am but a junior Member of the Senate, having been here only 35 years, but they have been especially good ones because he is here. I will save something for later on.

I yield the floor.

The PRESIDING OFFICER. The very distinguished Senator from West Virginia.

Mr. BYRD. I thank the Chair. Thank you, PAT. I thank Senator REID, my leader. I thank Senator McConnell, and I thank my colleague and dear friend, Senator JAY ROCKEFELLER, and all Senators, everyone, for their good words and for this outstanding resolution.

Today, Madam President, is much more than a commemoration of the length of service of one Senator. Today also celebrates the great people of the great and mighty State of West Virginia who have honored me by repeatedly placing their faith in me. Because of those wonderful people in West Virginia, this foster son of an impoverished coal miner from the great hills of southern West Virginia has had the opportunity to walk with Kings, to meet with Prime Ministers, and to debate with Presidents.

I have had the privilege not only to witness, but also to participate in, the great panorama of history. From the apex of the Cold War to the collapse—the collapse—of the Soviet Union, from my opposition to the 1964 Civil Rights Act to my part in securing the funds for the building of the memorial to Martin Luther King, from my support for the war in Vietnam to my opposition to President George W. Bush's war with Iraq, I have served with so many fine Senators in the Congress, and I have loved every precious minute of it.

I recall those days a long time ago when I walked 3 miles down a hollow in the snow in order to catch a bus to attend a two-room school in Mercer County in southern West Virginia. In Stotesbury, WV, after school, I went from house to house collecting scraps of food. I was the scrap boy, collecting scraps of food to feed the hogs of my coal miner dad, raised in a pen beside a railroad track to support the family budget.

Little could I have ever imagined or dreamed while I was feeding those hogs or walking in the snow to catch a bus to school that one day under God's great mercy I would become the longest serving Member in the history—the great history—of the U.S. Congress. I am grateful, simply grateful to an Almighty God for having had an opportunity to serve my State of West Virginia and to serve our great Nation. My only regret is that my dear wife Erma is not here to enjoy this moment with me. But I know-yes, I do-that she is smiling down from heaven and reminding me not to get a big head.

Again, I thank all Senators. I thank all West Virginians. May the great God Almighty continue to bless these United States of America, and may he keep her forever free.

Madam President, I yield the floor. (Applause, Senators rising.)

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

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

The legislative clerk proceeded to call the roll.

Mr. AKAKA. 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. AKAKA. Mr. President, I rise to honor and extend my warmest aloha to my colleague, mentor and good friend—Senator ROBERT C. BYRD—for reaching this unprecedented milestone.

My colleague from West Virginia has held the most prestigious and influential positions in this legislative body.

Today he is the Senate President Pro Tempore, but we know him as the "Dean of the Senate."

We are so lucky to have him—as he continues to maintain the highest standards in Senate decorum and constitutional procedure.

Senator Byrd has served this country for nearly a quarter of its existence—56 years, 10 months, 16 days.

His dedicated service to his State and this country—and his unrivaled knowledge of parliamentary procedure—continues to be an inspiration to me, and many others in Congress and to people around the country.

Senator BYRD's inspiring story is rooted in his modest upbringing and steadfast determination to serve his country.

Growing up, his parents' taught him the value of hard work. He worked as a butcher and grocer, won election to the West Virginia Legislature, then to Congress

His work ethic allowed him to earn a law degree from American University—while serving in the House.

But he is not all work. Senator BYRD and I share a love for music and the arts. He is an accomplished musician. His amazing fiddle playing was even showcased at the Grand Ole Opry.

He is a man of great faith. We have attended Senate Prayer Breakfast together for many years. His favorite hymn is "Old Rugged Cross." I have enjoyed singing it with him a number of times.

He is a scholar in the history of democracy and our country. Senator BYRD often cites our founding fathers and Greek philosophers to remind us of where we have come from. He always carries a copy of the Constitution in his pocket.

When I was a freshman Senator in 1990, he generously helped me learn the ways of this great institution.

I still have the notes he gave me on how to preside—always insisting that we follow the proper, time-tested procedures—and that we give our full attention to the Senate floor.

His years of masterful legislation have become such a consistent force in this lawmaking body that he has his own procedural budget rule named after him: The Byrd Rule.

Senator BYRD is an embodiment of the democratic spirit.

We have looked to him for his steady leadership for so many years, and as our country faces new 21st century challenges, we are fortunate that we still have his wisdom today.

It is a pleasure to serve with him.

I again want to extend my aloha and my congratulations to Senator ROBERT C. BYRD for this amazing milestone. Thank you for what you do for this institution Senator BYRD. I look forward to the future together with you. God bless you, ROBERT BYRD.

The PRESIDING OFFICER. The Senator from Utah is recognized.

Mr. HATCH. Mr. President, I am privileged to stand here to say a few words about my friend, ROBERT C. BYRD.

When I got here in 1976—I almost said 1776. But when I got here in 1976—some people think I have been here since 1776—ROBERT C. BYRD was the majority leader in the Senate. Actually, it was 1977 when I actually took my seat here. I have to say, he was one of the finest majority leaders I have seen in all of my 33 years in the Senate. There was literally nobody who knew the rules as well as ROBERT C. BYRD. Senator BYRD was an expert on the rules, and he taught me a great deal. In my first years in the Senate, we were on opposite sides in the labor and law reform debate, but it was a time of great learning for me as a young Senator, and he was very patient. He was very kind, very decent to two young Senators, Senator LUGAR and myself, who both came at exactly the same time. I will never forget that.

In the intervening years, I have seen this man play his fiddle and do it with such joy. I have seen him love his wife the way a man ought to love his wife. I have seen him be kind to his dog. I have seen him be kind to numerous people. I have seen him go out of his way for all of us, from time to time. Yet there was no more formidable Senator on the floor of this Senate than Senator BYRD.

As he has continuously, through the years, educated us on ancient history, modern history, the Constitution, anybody who has listened to those discussions and remarks on the floor has to acknowledge this is one very bright and intelligent man.

To think he got his law degree, if I am not mistaken, while he was serving as a U.S. Senator—and I know he hardly ever missed a vote. That he went on to law school and got a law degree while he was, at the same time, a sitting U.S. Senator is pretty remarkable to me. I don't know anybody else in this body who could have done that. It is an amazing thing.

He has gone out of his way in those years for those of us who were younger and didn't know an awful lot about the procedural rules, who didn't know a lot about the Senate. He has been a stickler for the rules and made sure the Senate has always respected them as now we, the Senators, respect him—not only for his knowledge of the rules but for the way he has conducted himself all these years.

I don't know of any other Senator who has done as much for his State as Senator BYRD—unless it was Senator Stevens from Alaska. In the many years they were both on the Senate Appropriations Committee, they were towers of strength. I have been amazed at the strength, the endurance, the intelligence, and the absolute kindness and decency Senator BYRD has shown as he has evolved as a Senator from those early days when not many people knew him, to today when all of us are honoring him.

What an achievement, to be the longest-serving Member in the history of the Congress. This is a very important day to Senator BYRD and to all of us. I can truthfully say that I love and respect him. We have had our share of differences over the years, but they have always been cordial. I look forward to serving here in the Senate with Senator BYRD for many more years.

I yield the floor.

The PRESIDING OFFICER. The Republican leader.

Mr. McCONNELL. Mr. President, I say to my good friend from West Virginia, I spoke this morning on his remarkable record of achievement.

We are all proud of your service to your State and to our country. I sent you a note including my remarks from this morning about this remarkable record you have now achieved. Of course, you broke the record of a Senator from Arizona. One of his successors is here on the floor and would like to address that matter as well.

The PRESIDING OFFICER. The Senator from Arizona.

Mr. KYL. Mr. President, I prematurely congratulated Senator BYRD yesterday for breaking the record of Carl Hayden, who has up to now held the record and was in the House of Representatives the day Arizona became a State. He served all the way up until I believe 1968.

Senator BYRD reminded me: No, it is not until tomorrow, at whatever hour it was.

I said: Well, I think you will probably make it.

Of course, his response was: The Lord willing.

That has been a motto of Senator BYRD throughout his career: The Lord willing. We hope the Lord is willing for many more days so the record will be even harder to break.

We congratulate you.

## RECESS SUBJECT TO THE CALL OF THE CHAIR

Mr. DORGAN. Mr. President, at the request of the majority leader, I ask unanimous consent that the Senate recess subject to the call of the Chair.

There being no objection, the Senate, at 5:18 p.m., recessed subject to the call of the Chair and reassembled at 6:28 p.m. when called to order by the Presiding Officer (Ms. CANTWELL).

The PRESIDING OFFICER. The Senator from Kansas is recognized.

## ORDER OF PROCEDURE

Mr. ROBERTS. Madam President, it is my understanding that I am going to

be recognized for approximately 15 minutes, and I seek unanimous consent that Senator Grassley follow me for 15 minutes, so we would take approximately 30 minutes of the Senate's time at this point. I think I should probably ask unanimous consent to proceed as in morning business.

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

## HEALTH CARE REFORM

Mr. ROBERTS, Madam President, I come to the floor today to join my good friend from Iowa, Senator GRASS-LEY, who is our ranking member on the Senate Finance Committee, to raise concerns about a too-little-discussed aspect of the health care bill the Senate will soon debate. While much of the health reform debate to date has focused on the health care side of the bill and the \$500 billion in higher taxes, fees, and fines that will be required to pay for it, very little attention has been paid to how these taxes and fines will be implemented and administered and, most importantly, enforced. I think that is a very critical discussion. We need to have that discussion, and it is one the American people fully need to understand as this debate gets underway. This is important stuff.

Senator GRASSLEY has already sounded the alarm about how the Senate Finance Committee bill expands the size and reach of the Internal Revenue Service, the IRS, further into the lives of every American. But listen up: All the health care bills we have seen so far call for reforms to be carried out to a great extent by the Internal Revenue Service—that is right, the IRS, the Nation's tax collector.

This isn't CMS, the Department of Health and Human Services; this is the IRS. So the Nation's tax collector will be in charge of implementing, administering, and enforcing a significant portion of this bill.

Under the various bills, the IRS is given unprecedented authority to obtain information about your family's health care decisions. The IRS is authorized to collect new information—information that is unrelated to an individual or a family's tax liability—in order to carry out health care reform.

This information will be used to implement, administer, and enforce several controversial provisions. For example, the IRS—again, not the Department of Health and Human Services—is the government agency that will determine whether everyone has insurance and will assess a tax penalty on anyone without insurance. The IRS will have to collect additional information from individuals and families in order to make this determination. We don't know how this information will be collected or how it may be used.

The IRS would assess taxes on employers who do not provide affordable coverage for their employees. Since affordability would be determined on an individual's total income, an employer would have to collect income information from all of his or her employees.

This will require employers to provide additional information about their employees to the IRS—information I am sure that an employer would just as soon not ask about. We don't know how an employer would use this information or how it would be protected.

In addition, the IRS will have to work with the new health care exchanges to verify whether an individual is eligible for a subsidy and will have to share information about tax-payers with those exchanges. However, we still don't know if the exchange will be a State agency or a private entity, so we don't know how the IRS will collect and safeguard taxpayer information.

Yet even as the health care bill creates new responsibilities for the IRS, consider that the IRS is having a lot of trouble doing its No. 1 job—tax administration—efficiently and effectively. Two reports were issued recently that I think raise questions about the IRS's ability to carry out its new responsibilities in this bill, let alone its original responsibilities.

Last week, the Government Accountability Office, or GAO, released its annual audit of the IRS's financial statements for 2008 and 2009.

In the report, the GAO found that while the IRS has made progress in addressing internal control deficiencies, the report also states that deficiencies remain with regard to the IRS's internal control over unpaid tax assessments and over information security. The report states that "the serious challenges IRS faces as a result of these remaining deficiencies adversely affect the IRS's ability to . . . obtain current, complete, and accurate information it needs to make well-informed decisions."

Then, on Monday, the Treasury Inspector General for Tax Administration found that because of the way the Making Work Pay credit—the credit created in this year's stimulus bill to provide workers with a one-time tax credit of up to \$400—has been implemented and administered by the IRS, more than 15 million taxpayers may actually end up having to pay back some of their credit to the IRS.

Similar administrative problems with the home buyer tax credit have led to waste and abuse of taxpayer dollars.

The IG's audit of the IRS's administration of the credit found that the IRS may have allowed thousands of taxpayers to claim millions of dollars in credits to which they were not entitled to despite recommendations made a year ago by the IG that the IRS take steps to verify eligibility for the credit.

In its audit, the inspector general found that more than 19,000 taxpayers claimed \$139.4 million in credits for homes they had not yet purchased but would allegedly purchase. In addition, over 70,000 taxpayers claimed more than \$479 million in credits despite indications that they were not first-time home buyers. The IG also identified 582