State in the Senate of the United States until the vacancy therein caused by the resignation of Max Sieben Baucus, is filled by election as provided by law.

Witness: His Excellency our governor Steve Bullock, and our seal hereto affixed at Helena, Montana this ninth day of February, in the year of our Lord 2014.

By the governor:

STEVE BULLOCK, Governor. LINDA MCCULLOCH, Secretary of State.

[State Seal Affixed]

ADMINISTRATION OF OATH OF OFFICE

The VICE PRESIDENT. If the Senator-designee will now present himself at the desk, the Chair will administer the oath of office.

The Senator-designee, escorted by Senator Tester, advanced to the desk of the Vice President, the oath prescribed by law was administered to him by the Vice President, and he subscribed to the oath in the Official Oath Book.

The VICE PRESIDENT. Congratulations, Senator.

(Applause, Senators rising.)

REPEALING SECTION 403 OF THE BIPARTISAN BUDGET ACT OF 2013—MOTION TO PROCEED—Continued

Mr. DURBIN. I suggest the absence of a quorum.

The PRESIDING OFFICER (Ms. HEITKAMP). The clerk will call the roll.

The legislative clerk proceeded to call the roll

Ms. HIRONO. I ask unanimous consent that the order for the quorum call be rescinded.

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

Ms. HIRONO. Madam President, there is overwhelming bipartisan support to repeal the COLA reduction for military retirees that was enacted last December in the budget bill. The debate now is whether and how to pay for the cost of this repeal. I agree with my friend Senator Mark Begich of Alaska that our veterans have already paid for this repeal with their service to this country. However, there are some Senators who take a different view and have offered what we refer to as pay-for amendments.

Today I rise in strong opposition to the Ayotte pay-for amendment. The bill before us, S. 1963, the Military Retirement Pay Restoration Act, would repeal the COLA reduction for military retirees. This bill is sponsored by Senators PRYOR, HAGAN, and BEGICH, and I applaud their leadership on this issue.

Cutting military pensions was a bad idea. An even worse idea is to set up a contest between providing pensions to veterans and providing antipoverty assistance to children. That is the choice Republicans want us to make. I wish I could honestly say this so-called choice is hard to believe, but I can't. It is like

choosing between cutting off an arm or a leg from the body politic. Vets or poor children—aren't they both in need of fair treatment?

Again, there is bipartisan support to restore the COLA cuts for veterans, but I am told that my Republican colleagues won't allow us to have an upor-down vote on the Military Retirement Pay Restoration Act unless we also vote on the Ayotte amendment No. 2732.

What does this amendment do? The Ayotte amendment would deny antipoverty assistance to the children of undocumented immigrants who are working and paying billions of dollars in taxes. It would cut this child poverty program by more than \$18 billion over 10 years to pay for the restoration of COLAs for military retirees, which would cost about \$6 billion over 10 years. In other words, the Ayotte amendment would deny \$3 of antipoverty assistance to children in order to restore \$1 of retirement pay to our veterans. That is unconscionable. We should not take the benefits we provide to veterans by hurting children in the process. Hurting children does no honor to our veterans' service.

The children targeted by the Ayotte amendment did not decide on their own to come to this country illegally. They were brought here by their parents. These children are DREAMers—our DREAMers. We should not punish them for their parents' decisions. We should help these children to succeed so they can contribute to this great country. Their parents are doing their part by working and paying more than \$16 billion in taxes each year, more than \$160 billion over 10 years. We should not deny them this small measure of help.

Let me acknowledge that it is politically difficult to vote against the offset in the Ayotte amendment. Why? Because the amendment targets people who have no political power. These are children of parents who cannot vote. These are children of parents who are very poor, who themselves live on the edge of poverty or far into the depths of it. Their parents work one, two, or even three jobs and pay the taxes they owe, but they are barely making ends meet. They are far removed from the level of wealth that too often today translates into political power. These are children of parents who came to this country the same way many of our ancestors came to this country 100 or 200 years ago and for the same reasons—to escape poverty, to seek opportunity, and to give their children a better life than they had. Their parents are working and paying billions of dollars in taxes each year, which is extending the lives of the Social Security and Medicare trust funds, as examples. Their parents are working and paying taxes, but they came here illegally, and therefore they must live in the shadows and live in fear.

Put simply, these are children of families who have no political power—none. They are the easiest to go after,

and that is what this Ayotte amendment does. But we should help these families. We should help these DREAMers. It is an ancient and universal principle that we should help the least among us. To paraphrase the Book of Matthew, we should treat the least among us as we would treat the mightiest among us. That is why the U.S. Council of Catholic Bishops opposes the Ayotte amendment. We should not hurt the least among us in order to help our veterans.

How much money would the Ayotte amendment deny to these children? The maximum child tax credit is \$1,000 per child, which is about \$2.74 per day per child. To many of us, \$2.74 per day seems like a small amount, but to a child in poverty it is literally the difference between eating and not eating.

According to the Bureau of Labor Statistics, in 2011 the average cost of one meal for one person was \$2.67. That was the average cost, which means that a lot of people spent less than \$2.67 on each meal. By way of comparison, SNAP benefits average about \$4 per person per day—\$4 for three meals, not just one. So our own food program is less than what our own Bureau of Labor Statistics says is the average cost of a meal.

So for a low-income child, the \$2.74 per day she gets from the child tax credit is equivalent to about one meal. If a child is very poor, it probably means two meals. Put simply, if she gets the child tax credit, she eats. If she doesn't, she doesn't.

Of course, not every child receives the maximum refundable credit. The amount of the refund is determined, in part, on a family's income, so poor families receive even less. The average income for the families who would be affected by the Ayotte amendment is about \$21,000 per year. They have to be working and paying taxes to get even one dime from the child tax credit program. Their average child tax credit refund is about \$1,800, which is about \$5 a day. That may not be much money to the Senators in this body, but that \$5 pays for a meal for the whole family. It is about 8 percent of their income.

We should not be denying this basic level of assistance to any child in this country, no matter who their parents are or how they came here. We should not deny children this assistance when their parents—and I am going to repeat it—will pay over \$160 billion in taxes in the 10 years during which this provision is cutting \$18 billion. The way the child tax credit is structured, only working families who are paying these kinds of taxes can claim the refundable portion. It is not fair that families work and pay taxes but are then denied help—\$2.74 per day per child.

We should not deny children this assistance under the guise of combating fraud. Imposing a Social Security number requirement on qualifying children will not end the fraud the proponents of this amendment have cited. We should go after the fraud, but it should