But it would be a mistake to abandon the broad commitment to act affirmatively to make for a more inclusive America: to recruit, to recognize the value in diversity, to provide more opportunities to those, regardless of sex or color, who have too little from the moment of birth. There are fewer threats to the nation's future than a wide divide between angry whites and disenfranchised-blacks. If ever an issue demanded a middle ground, free of reckless passion, this is it.

Mr. FEINGOLD addressed the Chair.

The PRESIDING OFFICER (Mr. COVERDELL). The Chair recognizes the Senator from Wisconsin.

Mr. FEINGOLD. I thank the Chair. I thank the Senator from Illinois. I appreciate hearing her remarks, particularly on affirmative action.

Mr. President, I ask unanimous consent that I my speak as if in morning business.

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

Mr. FEINGOLD. I thank the Chair.

ALLOWING GIFTS AND SPECIAL BENEFITS

Mr. FEINGOLD. Mr. President, I want to state first of all that, as we get to the end of the Republican contract of 100 days, it is time to take stock. Everyone is taking stock of what is in the contract, what is passed, what has not passed, what is not in the contract.

The piece I want to discuss today is something that just is not included; that is, whether we are going to ban the practice of allowing gifts and special benefits from private interests to Members of Congress.

I want to thank my colleague, the Senator from New Jersey, Senator LAUTENBERG, and the Senator from Minnesota, Senator WELLSTONE, for keeping up this fight during a series of months when in effect it appears that the effort to ban the gifts has been ruled out of order. It is not part of the contract. So we do not come out here and talk about it.

This came up in the very first week when we addressed something that Democrats have supported that was included in the Republican contract—there have not been many—namely to make sure that Members of Congress have to live by the rules that we make for everyone else. It makes sense. It passed overwhelmingly, if not unanimously, and a lot of us thought—certainly the three Senators behind the gift ban—what a perfect opportunity the first week to get rid of this outrageous practice.

So we tried to put it on the bill. We were defeated by almost a pure party line vote.

It is not very surprising in light of the fact that the new majority wanted to set the agenda. I understand that. We protested. But I certainly did not see it as outrageous given the fact that it was the first week and that there would be other opportunities. At that point, though, we received something that I think most of us perceived as an assurance that the gift ban issue would come up in a timely manner. This is not something that needs to be evaluated at length anymore such as welfare reform or the whole issue of how to cut the Federal deficit. Those are very complicated subjects. This is an easy subject. It is not the kind of thing that should wait until later this year or the end of session. It is important that the gift ban be enacted now so that the negative effect it has on this institution and the perceptions of this institution are mitigated now. But that is not what has happened.

The distinguished majority leader on January 10 said that it was his intent to try to move the bill as quickly as he could. He said:

I am not certain about any date. I am not certain it will be May 31. It could be before, maybe after May 31.

Some of us hoped at least the end of May would be a good target time to solve this problem, certainly by the Memorial Day recess.

Unfortunately, Mr. President, that is not the position now. We have received a list not too long ago of must-do items entitled, ''The must-do list for Memorial Day Recess, nonexclusive.''

Among the items listed on there are some very important items: The defense supplemental appropriations bill, the line-item veto, which we have taken care of in this House, regulatory moratorium bill, which we have moved out, product liability, the self-employed health insurance extension—we have taken care of that—FEMA supplemental, which we are dealing with now, crime bill, budget resolution, telecommunications bill, and various other items are listed as likely.

Nowhere on that list is there any suggestion either that we will be taking up the gift ban, or that we are likely to take up the gift ban before the Memorial Day recess, so I am beginning to get concerned. The majority leader had given us what I thought was a pretty strong commitment this bill would be taken up in a reasonable time but we are not getting that indication now. And I am beginning to wonder why.

Mr. President, a lot of things have not surprised me about these first 100 days of the Republican contract. That does not mean I like them, but they did not surprise me. I am not surprised that the House of Representatives, that talked so loudly about deficit reduction, yesterday passed a $200 billion step in the wrong direction in the form of tax cuts for everyone including some of the very wealthiest people in our society. I am not surprised. The Republican contract was voodoo mathematics from the beginning. It is about having your cake and eating it, too, saying you are for deficit reduction, saying you are for balancing the budget and then as fast as you can trying to make sure that everybody in the country is happy with you by giving you a tax cut that you cannot afford. I am not surprised by that.

I was not surprised but dismayed that the Republican contract does not even mention campaign finance reform. The American people want campaign finance reform, but it is very easy on that issue to confuse people, to say that if the Democrats write the bill, it is going to help out the Democrats; if the Republicans write it, it is going to help the Republicans. And it is terribly confusing because it involves so many different issues of PAC's and campaign limitations, contribution limitations. I think it is a tragedy that it was not a part of the contract and before us. But that does not surprise me. I would have expected that especially after the effort to kill the campaign finance reform bill in this body last year.

I am not surprised about the complete ignoring of the whole health care issue in the Republican contract, which everybody in the Senate said was an important issue; everybody said they wanted universal coverage somehow and acknowledged the 40 million Americans with no health care coverage. Everybody said we have to deal with it somehow, but there is no action on it. There is hardly mention of it.

Again, though, Mr. President, I am not surprised. I saw that one coming. Health care became a symbol of something that Government should not get involved in at all during the 103d Congress, and I think that is a regrettable result.

What I am surprised by, Mr. President, is that the folks running the Republican contract believe that it is just fine to not include the gift ban and not take it up in a timely manner. It is not important enough apparently to be handled in the first 100 days. I thought it was just too obviously inconsistent with the tone and the spirit of the Republican contract and the November 8 elections to ignore the fact that the gift ban is one of the greatest symbols of the corruption that exists in this town. That is what I would have thought. After eliminating the free gym, the free health care, the special stationery, and all the little perks that certainly should go—and I am glad they are gone—I would have thought it was just incredible that either party felt safe and secure not trying to get rid of the use of gift giving to Members of Congress. It seems like just offering up raw meat to the folks who do the ''Prime Time'' television show, begging them to come and photograph Members of Congress on tennis trips paid for by special interests.

That is what I would have thought. But that is not the perception. That is not the approach. The approach is to stonewall the gift ban issue. And why would Members of Congress continue to allow that perception to exist? Well, I guess the conclusion I have come to is because the giving of gifts to Members of Congress by private interests, by special interests—not by the Government—is not any old perk given by the Government like the haircuts and

other things that have been discovered here and, I hope, changed. It is something different.

The practice of gift giving and special interest influence behind closed doors is a key link in a chain of influence, Mr. President, a circle of influence that operates in this town to create a culture of special interest influence. Among the links in this chain are the practice of the revolving door—Members of Congress and staff members working a while here and then finding a nice job downtown and finding out that they can, in effect, trade on their experience here to get a job lobbying later on. That is one link.

Another major link, of course, is the horrible problem of the way our campaign financing system works—the news today in the Washington Post of the incredible numbers of new contributions coming into the national Republican committee now that they are in charge of both Houses. You can mention the book deals. You can mention the piece of legislation that is before us in the Senate Judiciary Committee today, the so-called regulatory reform bill.

Mr. President, in that bill it is seriously proposed and apparently is going to be passed that the review of these regulations, when they get to the highest level, will not be done by a disinterested group but will include a so-called peer review panel that will include the very interests that have a financial interest in the outcome of what happens with those rules.

That is a link in this chain. And so is the practice of giving gifts and free trips by lobbyists to Members of Congress.

The gift giving practice is the piece of the chain of special influence that has to do with feeding and pampering Members of Congress, and it is part of a system that tears the people of this country away from the people they thought they elected to represent them.

It is no wonder that the Republican contract does not mention the gift ban. It is no accident that the 104th Congress blocked action on that issue so far. Is it not interesting, if you listen to the talk show hosts, the rather conservative talk show hosts that talk about all the perks in Congress, they will talk about the pension problems here and the fact that the pension system needs reform, which I agree with, they will talk about anything that has to do with a Government perk but they seem to not talk about this practice of meals and gifts and special benefits, personal benefits to Members of Congress. The only time I have ever heard it discussed on one of those shows was on the Jim Hightower show. He was interested in pointing out what happened the first week of Congress. But basically it is not mentioned.

I can tell you the failure to mention it is not because it is something very difficult to enact or follow. A gift ban works very, very well. I have said many times in the Chamber—I guess I will be saying it many more times—we have had a law basically banning all these kinds of gifts in Wisconsin for 20 years. It has worked extremely well. Although we certainly have problems with special interest influence in our Government as well, it is a very different culture in Wisconsin government because of the Wisconsin gift ban. The type of thing that happened that was described in the Washington Post this week could not happen.

In an article in the ''In The Loop'' section a couple of days ago, entitled ''Hospitality Sweet,'' a recent fact finding trip was described as follows:

> Some House Republicans have come up with a neat way to fulfill their promise of slashing the cost of Congress. When members of the Resources Committee recently held field hearings on endangered species and wetlands in Louisiana, the trip included dinner at Armand's in the French Quarter.
>
> Who picked up the tab? The not-so-disinterested Louisiana Farm Bureau Federation, Midcontinent Oil and Gas Association, American Sugar Cane League and Louisiana Land and Exploration company.

And then:

> A week later, it was dinner in San Antonio, sponsored and paid for groups like the Texas Cattle Feeders Association, Texas Sheep and Goat Raisers, San Antonio Farm and Ranch Real Estate Board and Texas Association of Builders.

Mr. President, there was a rather lame response from one of the staff members of the House Members trying to explain why there was no problem with this.

Mr. Johnson said:

> We just consider this to be local hospitality. It's an opportunity for Members to discuss issues with people from Louisiana.* * * We didn't solicit any of these companies. I feel confident if any environmental groups had come forward and offered to have a luncheon or media opportunity we would have tried to accommodate them.

Mr. President, if they try to accommodate all these meals, they are going to have to go to a weight-loss clinic pretty soon.

In Wisconsin, you cannot do this. If you want to meet with constituents and sit down with them at a meal, that is fine, but you have to pay your own way. Sometimes the waiter or the waitress is a little irritated because they have to write out separate checks. But that is the worst thing that happens. You pay your own way. You do not do the kind of stuff that was done just recently by the House Republicans who said they felt they had to do this in order to investigate concerns in their State.

Mr. President, the problem is not that we cannot enact a gift ban or comply with one. It is just too darn simple to get rid of this horrible practice.

Mr. President, let me just be clear. I consider this gift ban issue to be very, very important. But I do consider it to be sort of the kid brother to the bigger issue, which I consider to be campaign finance reform.

I am not suggesting in any way that getting rid of gift-giving would solve the problem of special interests and the problem of lobbying. I think the answer there is to limit the amount of money, total amount of money, that can be spent, or at least make sure that those who abide by the limits get an advantage to make up for the loss of advantages of the greater spending.

I also think you ought to get a majority of your campaign contributions from your own home State, something many Republicans have proposed. I think that would really dilute and limit the influence of special interests and lobbyists in the campaign finance context.

But this is different. This is about personal enrichment. This is about, in effect, having an opportunity to subtly buy the time, the precious time, of Members of Congress. This is about creating a feeling of personal, not professional, obligation between one individual and another, one who happens to be a Member of Congress, one who happens to be a lobbyist for a special interest. This is about the opportunity to use gift giving and buying dinners and giving trips to achieve undue access to Members of Congress.

It is part of a chain, as I have had said, it is part of a circle of influence that I think has broken down the trust between the American people and their elected representatives.

Mr. DORGAN. Will the Senator from Wisconsin yield for a question?

Mr. FEINGOLD Yes, I yield for a question.

Mr. DORGAN. Mr. President, I was listening to the Senator from Wisconsin talk about gifts. I had come over to speak about something else, but in many respects it relates to the issue of gifts. I thought I would ask the Senator a question about it.

Last evening, the House of Representatives passed a tax cut bill, about $190 billion lost in revenue for the Federal Government in the 5-year period, about $630 billion lost in revenue during the next 10 years.

The same people who were the loudest proponents of changing the Constitution to require a balanced budget now have taken a bunch of polls and have found out if they offered a tax cut, it would be very popular. So they pass a tax cut bill.

It is the wrong way to balance the budget. The first step is to cut Federal spending and to use the money to cut the Federal deficit. Then we should turn our attention to the Tax Code and try to promote some fairness in the Tax Code.

But I find it interesting looking at the numbers in this bill passed by the House last evening. Last night they talked about this being a tax cut for families; this is a family-friendly tax cut to kind of help out working families. This morning I looked at the numbers. If you added it all up together—the child credit, capital gains cuts, eliminating the alternative minimum tax for corporations and a whole series of other things—and figure out who

benefits, here is what the numbers show. It shows that if you are an American with over $200,000 in income, you get an $11,200 cut in your tax bill. If you are an American who has an average income of less than $30,000, your tax cut under the House bill was a whole $124. In other words, if you are earning above $200,000, you can expect to get a check in the mail for $11,200. That is a pretty good gift.

These folks say this is for working families. Well, working families that make over $200,000 a year get an $11,200 tax cut—at a time when we have debt up to our neck trying to figure out how we try to deal with this Federal deficit—and then the working families earning $30,000 or less get an $124 tax cut.

It is the old cake-and-crumbs approach. Give the cake to the very rich and the crumbs to the rest and say, ''Everybody benefits.''

We are told that broad capital gains tax cuts help everybody. That is kind of like saying, OK, you take 40,000 people and put them over in Camden Yards; fill every seat. And then say, ''I'm going to pass out $100 million to these folks.'' And you pass out $1 to 39,999 people and to the other person you give all the rest of the money. And then you go outside and crow that everybody in that place got some money. Yes, they did—but one person got almost all of it and all the rest of them got just a little. So you can make the claim that everybody benefits, but the fact is one person got most of the benefits.

So that is the circumstance of the tax cut. At a time when we should be dealing with the deficit honestly, we have people taking polls and cutting taxes that promote enormously beneficial gifts to the very wealthy in this country.

Has the Senator had a chance to take a look at what happened last evening and what I think is essentially gifting to the wealthiest Americans in this generous tax cut proposed by the majority party in the House?

Mr. FEINGOLD. I am happy to respond to the Senator from North Dakota.

I did not want to see that headline this morning, but I did. And I did have a chance to take a look at it.

Let me say, first of all, to the Senator from North Dakota that long before I had the honor of being elected to this body, I admired the Senator from North Dakota when he was in the other body as one of the true leaders in the Congress on the issue of tax reform and tax fairness. He knows this stuff.

And so when he speaks about what this is all about, and what the tax cut for all Americans supposedly, but especially for wealthy Americans, is all about, he knows exactly what he is talking about. He was a key force for the positive aspects of the 1986 tax reform, parts of which I think are at least an example of when Washington got some things right. So I think his comment is very appropriate.

What I want to say in response, since I know the Senator wants to speak at more length about the tax cut, is that there is a common thread between the various parts of the contract. There is a connection between the fact that the gift ban is not mentioned in the contract and campaign finance is not mentioned in the contract, but the tax cuts are there for the wealthy, the so-called regulatory reform is included for the very interests that probably still do need some regulation. The common thread is this:

If you have a lot of resources and you have a lot of lobbyists here in Washington, you are not going to get nicked by the Republican contract. You just are not. If you are on welfare, you are going to get nicked. If you have a lunch coming to you at school, you are going to get nicked. But if you have any kind of serious interest supporting you on this Republican contract, you are not going to get nicked.

It is worse than that. This giant $190 billion piece of legislation that the House passed makes a complete farce out of the notion that the contract has anything to do with deficit reduction. Everyone knows it.

I have to say to the Senator from North Dakota and the Chair, I was the first Member of Congress—I am proud of this—of 535 Members of Congress, I was the first one to say ''No tax cuts.'' I said it the day after the November 8 election and I said it the day after the President proposed his tax cut. The Los Angeles Times said there was one lone voice that thinks this should not happen.

It is not nice to say, ''I told you so.'' I do not get to say it very often. On this one, it feels good to say it; that the people of this country know better than the people in this town and the people in this town are beginning to wake up, especially in the Senate, that it is a total fraud on the American people to say you are for balancing the budget and then start handing out $200 billion or $700 billion in tax cuts, tax gifts. The sad thing is, it is the repeating gift after gift after gift after gift to the same people.

Mr. DORGAN. Will the Senator yield for one additional question?

Mr. FEINGOLD. Yes.

Mr. DORGAN. The Congress in 1986 changed the tax law. And maybe it did not do such a great job. But it really tried to eliminate all the artificial things in the tax laws that promoted artificial investments and tried to let the marketplace make the decisions about where the investments would go.

Prior to that time, we had a circumstance in this country where you could pick out some of the biggest names in American corporate life and find out that they made billions of dollars in profits, and what did they pay in taxes? Zero. Nothing.

So in 1986, we put in place an alternative minimum tax that worked, and we said, ''You can't make billions of dollars in profits and end up paying nothing.'' The folks who work for a living pay taxes. They cannot get by without paying taxes. So we constructed an alternative minimum tax that worked.

The legislation they passed last night in the House of Representatives says, ''Let's get rid of the alternative minimum tax for corporations''—with 2,000 corporations benefiting to the tune of washing away $4 billion in revenue annually. The way I calculate it, that is about a $2 million a corporation every year. Talk about gifts? There is a gift. I bet there was not much debate about that.

Mr. FEINGOLD. Mr. President, if I may respond briefly, I am very glad the Senator mentioned some of the specifics of the 1986 bill, because as he was speaking, I realized, in 1986, we had a Republican President and, I believe, we still had a majority of Republicans in the Senate. Although that bill had flaws, there were changes in accelerated depreciation, and limits to the practice of using tax loss farming, which was something of great concern to farmers in Wisconsin. There were limits on some of the most visible aspects of tax deductions that seemed to be unfair.

What is ironic, Mr. President, is that here we have now, again, the majority of the Republican Party in the U.S. Senate—as well as the other body—and they are doing just the reverse.

There was a book written about the success of the 1986 bill called ''Showdown at Gucci Gulch.'' Gucci Gulch, of course, is where all the lobbyists were with their Gucci shoes, and it was a Republican, the Senator from Oregon, who I believe chaired that famous meeting. Tax loopholes were limited. Here we are, again, many years later with just the reverse happening: The restoration of some of these special deals at a time when the deficit is far worse than it was in 1986.

So let me simply conclude, Mr. President, by saying what I have told my constituents back home regrettably. They say, ''How is it going out there in Washington? How is the Republican contract working out? Are you cleaning things up?'' And I have to tell them the truth, and the truth is that the lobbyists in Washington have never had bigger smiles on their faces than they do now. This is the happiest time for lobbyists in America in many, many years, because they are running the show.

And as a final example, there was a rather disturbing occurrence in front of the Senate Judiciary Committee recently where our staff members were told to come to a staff briefing by the Republican majority staff on the regulatory reform bill.

As I understand it, although I have not been here for very long, it is normal practice for majority staff folks to brief the minority staff on what is going to be proposed by the Chair. But

they were not briefed really by the majority staff. They were briefed by a couple of attorneys. And when they were asked who they were they said, ''We're the folks who represent 12 to 15 corporations that basically wrote this thing.'' Apparently, several times, when questions were asked about details of the document, the Republican majority staff was even overruled by these attorneys, lobbyists from downtown Washington.

I think that is another symbol, another link in the chain of special influence that I am afraid has infected this town more this year than at any time in recent history.

So, Mr. President it is time to pass the gift ban. It is time to clean that up on the bipartisan basis that I thought we were going to do last time with an overwhelming 93-to-4 vote.

I am very delighted to yield in order to allow further discussion of what I consider to be an even more important issue: The need to let the Senate do its job by getting rid of this foolish tax cut at a time when all available dollars have to be devoted to eliminating the Federal deficit.

I yield the floor.

Mr. DORGAN addressed the Chair.

The PRESIDING OFFICER. The Chair recognizes the Senator from North Dakota.

Mr. DORGAN. Mr. President, I appreciate the presentation of my colleague from Wisconsin. I note the Senator from Arkansas, Senator BUMPERS, is on the floor, I think intending to speak a bit about the tax-cut bill that was passed by the House of Representatives last evening.

Might I ask about the order of the Senate. Are we in morning business?

The PRESIDING OFFICER. No, the Senate is on the supplemental appropriations bill. As the Senator will note from the remarks that we have heard before the Senate, it would be in order to ask unanimous consent.

Mr. DORGAN. I ask unanimous consent to speak as in morning business for 7 minutes.

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

IT MAY BE POPULAR, BUT IT IS NOT RIGHT

Mr. DORGAN. Mr. President, I will not take a great amount of time because I made some points here already. I did want to come and speak briefly about the action last evening with respect to one portion of the Contract With America in the House of Representatives.

As almost everyone understands, the Contract With America is a document that resulted from substantial polling of focus groups that the Republican Party did all across this country. They were polling to try to understand what is popular, what do people want, what do people think we should do, how will they react positively to words and phrases and ideas, and they put that together in a contract.

It is not surprising to me that one would discover the answer to a question, ''Would you like lower taxes,'' that the answer ''yes'' would be the popular answer. ''Yes, of course, we'd like to have lower taxes. We'd like to have a tax cut.'' I understand that. I understand any poll in this country would achieve that result.

But there are times when we have to choose between what is right and what is popular. Although I think it may be popular for them to be talking about tax cuts, I am convinced it is right only for us to talk about how to get this country's fiscal policy under some control. We are up to our neck in debt. We are choking on fiscal policy debt, budget debt and trade debt, and we must straighten it out.

Not more than a month or two ago, we had people on the floor of this Senate trying to change the U.S. Constitution in order to require a balanced budget. Among those who bellowed the loudest about changing the U.S. Constitution are some of the same ones who now say what we want to do is not balance the budget, we want to cut taxes. This is a stew that we have tasted before. This recipe was concocted in 1981, and it resulted not in a balanced budget, as was promised by 1984. In fact it resulted in staggering massive public debt over the last decade and a half. Mr. President, nearly $4 trillion ago in debt we learned the lessons of this dilemma.

Our job is very simple. It is to aggressively cut spending and to use the money to cut the Federal deficit. And even to start paying down on the national debt and then turn our attention to finding out how we can change the tax system; yes, then to give some relief, but especially to give relief to middle-income working families who had to bear the burden of this Tax Code over all these years.

But to decide now at a time when we have this staggering debt, to decide now that what we need to do is the popular thing to simply propose a tax cut of $200 billion or in the next 10 years nearly three-quarters of a trillion dollars loss of revenue is preposterous. It may be popular, but it is not right.

I had not spoken about the specifics of the tax cut yesterday because it will not surprise anybody to learn the specifics. It is the same old Republican philosophy: Call it a tax cut for the rest, and give a big tax cut to the rich. Call it a tax cut for families, and give a big tax cut to rich families.

Class warfare? No, it is not class warfare to talk about that. It is talking about who gets what check in the mail as a result of these tax reductions.

If you are a family that has over $200,000 in income, the bill that passed last evening in the House of Representatives is going to give you an $11,200 a year average tax cut. If you are a family with less than $30,000 in income, you are going to get all of $124 and, in fact, a whole lot of folks are going to get nothing. If you make $15,000 a year and have three kids, that child tax credit means nothing to you. Zero. There is no $500 a child. You get zero.

The fact is, this tax bill is the same old thing from the same old boys that have always proposed this kind of remedy: It gives a very large tax cut to the very, very wealthy and gives a few crumbs to the rest.

Why? They believe if we pour in a lot of money at the top that somehow the magnificence of the top will spend this in a way that will help the rest.

I happen to think that the American economic engine runs and works best when we give working families something to work with. If we give a tax cut—and I do not think we ought to until we have solved the deficit problem in this country—we ought to provide real tax relief to real working families.

It is interesting to me as I have said, that the very same people who have fought the hardest to change the Constitution because they say we must balance the Federal budget are the first ones out of the chute who say now that we have had this debate about politics and polls over the Constitution, we will have another debate about politics and polls about our favorite subject: Cutting taxes, or cutting tax now, which we know exacerbates the deficit.

It does not reduce the Federal budget deficit, but expands and explodes the Federal budget deficit. Only those who do not care about this country's deficit could be proposing something that irresponsible at this point in this country's history.

Yes, I said I know it might be popular but it is not right. We all ought to put our shoulder to the wheel and do what is right. We know what is right—cut spending and use the money to cut the deficit.

Those who are off trying to suggest we should give tax cuts to the rich when we are choking on Federal debt in this country do no service to this country or its future or its children.

We are seeing a bill come out of the House of Representatives that has the same old proposals. I mentioned to the Senator from Wisconsin a proposal to eliminate the alternative minimum tax. I could bring names of companies—I will not, but I could bring names of companies to the floor—that every single American would recognize immediately, companies that made $1 billion, $500 million, $3 billion, $6 billion, and paid zero in Federal income taxes. Paid less money in Federal income taxes than some person out there working for $14,000 a year, struggling, working 10 hours a day, working hard all year, and they end up paying a tax.

An enterprise making $6 billion over a few years ends up paying zero. So we change that and said, ''You cannot end up paying zero any more. You have to pay an alternative minimum tax at the very least.''