the students and throughout the region.

After graduation, Mike stayed with the soccer program as an assistant coach. Not only did he serve as a role model for the younger players, he also gained valuable coaching experience that could help him reach his goal of becoming a college soccer coach.

Mike did all of that on top of attending Western Kentucky University and graduating with a degree from the Kentucky Advanced Technology Institute.

During this time, Mike learned that nearby Butler County High School was preparing to start a girls’ soccer program. Mike jumped at the opportunity to become their first ever head coach.

The impact that Mike had on the players at Butler County High, and that they had on him, is hard to overstate. One of his players, a young lady named Tina Laverack, described him this way:

“He never gave up on any of us,” she said. “He thought we all had potential in anything... I think everyone should have had the chance to meet him; they would have loved him.”

Mike’s friend David Hocker recalled that “if a girl wanted to work extra, he’d come in early or stay late. He spent his own money, buying food for the team or taking them somewhere for team building.”

Mike’s brother Jamie told the Butler County players at Mike’s funeral, “He talked about you guys in his down time more than you guys will ever know.”

Mike’s commitment to his players knew no bounds. On what would be his last trip home, he spent 12 of his 15 days playing soccer with them.

And Mike’s influence in his players’ lives extended far beyond the soccer field. On more than one occasion, he intervened to help a player be removed from a troubled home or beat an addiction problem.

The night before leaving for Iraq, Mike sat down with his players, addressing them as his “ladies,” like always. He told them he was going to Iraq because he wanted his players to be able to walk out onto the soccer field and not be afraid.

Specialist Hayes joined the Guard in 2002 and completed more than 153 missions, including over 30 actions with the enemy, during his service. MG Donald Storm, Kentucky’s adjutant general, summarized what it means to be a citizen-soldier.

The ACTING PRESIDENT pro tempore. The motion is withdrawn.

The resolution of leader time

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, there will be a period for the transaction of morning business for up to 60 minutes, with Senators permitted to speak therein for up to 10 minutes each.

The Senator from Oregon is recognized.

ORDER OF PROCEDURE

Mr. WYDEN. Madam President, I ask unanimous consent to speak in morning business for up to 20 minutes. The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. REID. Madam President, would the Senator yield to me for unanimous consent that the motion for cloture is out of order as follows:

The PRESIDING OFFICER. The motion for cloture is out of order.

TAX REFORM

Mr. CORNYN. Madam President, I thank the Senator from Oregon. I walked in on the tail end of his remarks, but he
and I are going to be on a consistent theme today, and that is, the importance of tax reform. I look forward to reviewing his proposal because we are all on the same side.

The current IRS Code is broken. We, the Congress, need to fix it.

This last weekend, I was at a small business in Dallas, TX, called the Manda Machine Company. This small employer employs about 20 people in the Dallas area. We talked about the burdens on small businesses that make it harder for them to create jobs. In particular, we talked about the IRS Code and the importance to make it fairer, simpler, and flatter.

Common sense tells us that we need to make the IRS Code a whole lot more transparent; in other words, "readily understood," "clear," "easily detected" or "perfectly evident," which is the dictionary definition of "transparent." But according to that definition, it is clear the IRS Code fails the transparency test.

Now, I believe we ought to continue to let in a little bit more sunshine in how the Government operates and how the people's money is being spent. I think we all need a little bit more sunshine to how the Federal Government taxes the American people. The Federal Government should not be playing a game of "gotcha" with the owners of the American Government; and the American taxpayers.

For example, the vast majority of Americans now require professional assistance to help fill out tax documents. Why is it the Code is so complex is simply beyond me. Even taxpayers who want to try to figure out how to do the right thing have a hard time doing it on their own and require the assistance of lawyers and accountants to try to figure out how to comply with the law.

Six out of every 10 taxpayers in America today require the help of an outside expert to figure out how to do their duty when it comes to paying taxes.

Families and entrepreneurs alike spend billions of dollars and thousands of hours trying to figure out how to comply with the IRS Code. In fact, it is estimated taxpayers in America will spend 6 billion hours complying with the IRS Code at an estimated compliance cost of $265 billion. This has more than doubled in just over the past 10 years, and estimates are it will continue to increase at a faster rate in the future. This is a statistic that is staggering.

The number of pages in the Federal tax rules has exploded by more than 50 percent in the last decade alone. In fact, since the last major reform effort in 1986, there have been more than 14,000 changes to the IRS Code. The Federal Government and Congress in particular should not be in the business of picking winners and losers when it comes to taxpayers in this country. But that is exactly what our complex IRS Code does. It provides exemptions, credits to a variety of different taxpayers under a variety of different circumstances, picking winners and losers in the process. That is not what the IRS Code should be doing.

Changes, we all know, are long overdue. There can be no doubt the IRS Code and accompanying forms are burdensome and complicated. The complicated system comes at a cost. Every year, the National Taxpayer Advocate highlights this complexity in one way or another as one of the top 10 problems that taxpayers spend more and more time to try to figure out how to comply with these burdensome provisions. Taxpayers will also work longer this year to pay for the government—a total of 120 days of their income will be used to fund the government. In other words, Tax Freedom Day will not come until the end of April. That means for the first 120 days of the year we all work for Uncle Sam, and then we get to the fruits of our labor thereafter, where we get to keep it, use it on our families, or save it, however we may see fit.

But this year, taxpayers will work longer to pay for Government than they will work to provide for food, clothing, and housing combined, which takes 105 days, for those three essentials of life—food, housing, and clothing.

Taxpayers will work longer to pay their Federal taxes—79 days—than they will work for themselves and their families, which is roughly 62 days. For health and medical care, the estimate is, it takes 52 days to work to provide for those essentials. Transportation is 30 days, and clothing is 13 days.

Whatever our tax system, be it a flat tax, sales tax, or income tax, it ought to be based on three fundamental ideas: simplicity, fairness, and transparency. I think these simple ideas should be our guide in reforming and simplifying our tax laws.

While comprehensive tax reform may not be right around the corner, the last thing we should do is to raise taxes on families and entrepreneurs and let the tax relief Congress passed in 2001 and 2003 expire. So until we come to the time that we can actually simplify and make the IRS Code fairer, the last thing we ought to do is raise taxes on the American people.

But the truth is what is the new majority in Congress, elected last November, decided to do a month ago. The Senate passed a 5-year budget, with Democrats carrying the day, that effectively raises taxes, over the next 5 years, by over $345 billion. Unfortunately, this is the kind of tax increase that is the most odious and the most regrettable because it will not even require Members of Congress to come on the floor and vote for the tax increase so they can then be held accountable at the polls.

Instead, what Democrats have chosen to do is to have silent tax increases so that when the tax relief that was passed in 2001 and 2003 expires, we will see taxes go up higher than they ever have before at one time in our Nation's history.

I guess it is not good enough that the tax now is in the top 40 percent pay 99.1 percent of all income taxes, and that in 2004, the top 10 percent paid 70.8 percent of all income tax—a movement increase from their share of 48.1 percent in 1979.

Instead of raising taxes, we should make the President's tax relief passed by a majority of Congress a permanent part of the IRS Code. If Congress fails to make the tax relief permanent that has been the driving force in the economy, helping to create 7.9 million new jobs since August 2003—if Congress fails to make this tax relief permanent, a family of 4 making $65,000 a year would see their tax bill increase by 58 percent. Small businesses, like the small business I talked to this last weekend, do as individuals would see their taxes increase by 13 percent. Things such as the $1,000 child tax relief, from the marriage tax penalty, and the new low 10-percent tax bracket put money back into the pockets of working parents, while small business expensing and dividend and capital gains tax relief have helped America's entrepreneurs expand their businesses and create jobs.

Then there is perhaps the ugliest tax of all, which is the death tax. This is double taxation, because we all know we pay taxes on income as earned. But the death tax, set to rear its ugly head in 2011, will hit family businesses, farmers, and ranchers alike, forcing many to sell their farm to pay the IRS. Death should not be a taxable event.

The numbers speak for themselves in terms of the progrowth, low-tax policies: 21 consecutive quarters of growth, unemployment at historic lows—4.4 percent—and 7.9 million new jobs over the past 3½ years.

We should remember the words of former Chief Justice John Marshall, who said:

"The power to tax is the power to destroy. The last thing we should do is to destroy this great economy, which is literally the goose that has laid all of the golden eggs."

Mr. President, I yield the floor and I suggest the absence of a quorum. The PRESIDING OFFICER, the clerk will call the roll.

The assistant legislative clerk procured to call the roll.

Mr. GRASSLEY, 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. GRASSLEY, Mr. President, I ask unanimous consent that we open the record for 10 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered.
MEMORIAL TRIBUTE TO BETTY BURGER

Mr. GRASSLEY. Mr. President, today I pay tribute to Betty Burger, a remarkable public servant and extraordinarily devoted congressional staffer. Betty died on Saturday at the age of 67. Betty was my chief caseworker, my closest personal aide, my confidant, and longest serving staff person. She was still on the payroll as of Saturday.

Although I am deeply saddened by her departure, it brings me comfort to know that Betty was not alone in her final moments. Betty was a devoted wife, mother, and grandmother. She was known for her kindness, her gentle manner, her patience, her devotion, and her commitment to her family. She was a shining example of the values that we hold dear in this country.

Betty was a woman of many talents. She was a masterful caseworker, a skilled writer, a dedicated researcher, and a tireless advocate for her constituents. She was a true servant of the people, who worked tirelessly to help those in need.

I first met Betty when I was first elected to Congress in 1974. She was one of the first congressional aides that I hired, and she quickly proved her worth. She was a source of strength and guidance for me, and for the other freshmen members of Congress.

Betty was a woman of great compassion. She always put the needs of her constituents first, and she never hesitated to go above and beyond to help them. She was a master at navigating the complex world of government, and she always had a way of making the most difficult issues understandable.

I will miss Betty for the rest of my life. She was more than just a colleague to me. She was a friend, and a mentor, and a role model. She will be deeply missed by all who knew her.

Thank you for listening.