

ahead. If you don't have much, we will have a Tax Code which is simple and understandable. When you work hard and play by the rules, you will have an opportunity to get ahead as well.

Comprehensive tax reform will make it easier to file. It is going to lay out an opportunity for the Senate Democrats, Republicans, and Independents to come together.

I close simply by saying once again, we saw in the past few days how broken and dysfunctional our tax system in America has become. Can you imagine what people thought when their software was crashing in the last couple of days? They are trying to find their receipts, flailing through filing cabinets trying to find those documents which attest to their taxable events for the past year. They can't know with certainty, based upon some of those analyses by the Government Accountability Office, whether they have done it right or even professionals have done it correctly.

Until this Senate comes together on a bipartisan basis to work for a simpler, more coherent tax system—one which promotes growth and eases the burden on American families and American businesses—there will be no relief from the Ides of April. This, in my view, is a tragedy worthy of Shakespeare.

I yield the floor.

The PRESIDING OFFICER. The Senator from Nebraska.

Mrs. FISCHER. Mr. President, I ask for such time as I may consume.

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

TAX DAY

Mrs. FISCHER. I rise today on Tax Day, the deadline for Americans to file Federal tax returns on their hard-earned income for the 2012 tax year. Benjamin Franklin famously said the only sure things in life are death and taxes. Today we Americans live up to that second hard truth, the day when the taxman comes.

For those of us in Congress, Tax Day serves as an important reminder of just who is funding all of the government's spending: it is the American taxpayer. Even as families across America have made tough decisions and tightened their household budgets, the Federal Government has gone on a spending spree. The government has posted four straight trillion-dollar deficits and is growing the national debt, which is approaching \$17 trillion.

In recent years the average annual deficit has skyrocketed to 8.7 percent of our gross domestic product. These deficits should be all the evidence we need in order we get our fiscal house in order.

I believe, and Nebraskans believe, to generate economic growth we must first address our Nation's addiction to spending. We need to fix our broken tax system, and what better time than Tax Day to highlight this need?

Tax Day is a day to renew our efforts to simplify the tax system and ease the burden on hard-working Americans. The act of actually filing taxes is never pleasant, but it also allows Americans the chance to assess just how much of their income is going toward subsidizing an ever-growing bureaucracy.

Rather than make it easy for citizens to comply with the income tax requirements, the Federal Government has held onto an arcane, convoluted tax system. Many citizens, particularly small business owners, are forced to hire costly accountants or buy tax software just to sift through the 3,951,104 words of the Tax Code which, along with other rules and regulations, fills 73,608 pages of text, all in order to figure out just how much one owes.

Nebraskans shouldn't need to waste their time or pay for expensive financial advisers just to fork over more money to Uncle Sam. Americans collectively spend more than 6 billion hours preparing their tax returns. Imagine what more could be done if Americans could focus less time and resources on tax compliance.

According to the National Federation of Independent Businesses, 90 percent of small businesses have given up attempting to comply with the Tax Code. Instead, they pay a professional tax preparation service.

Through tax reform to make the Tax Code simpler and fairer, these small businesses could redirect scant resources currently used for tax compliance to focus more on growth and creating jobs.

I am encouraged, however, by the recent efforts toward much needed comprehensive tax reform to simplify our Tax Code. Just last week the chairman of the Finance Committee, Senator MAX BAUCUS, wrote an opinion piece in the Wall Street Journal with House Ways and Means Committee chairman DAVE CAMP highlighting their progress to date in pressing toward bipartisan tax reform.

President Obama has called for revenue-neutral corporate tax reform in his fiscal year 2014 budget. Unfortunately, the President's proposal is contingent on a \$1.1 trillion tax increase above and beyond the \$1.7 trillion in tax increases the President has already sought and won.

Such a tax hike sends the unmistakable message to every American taxpayer that the government knows how to spend their money better than they do. I believe American families know how best to spend their money, particularly during ongoing times of economic hardship when everyone is called upon to make tough decisions and to make those tough decisions about their budgets and about spending.

Revenue-neutral, progrowth tax reform should not only be geared toward the corporate side of our Tax Code, we should pursue revenue-neutral tax reforms on the individual side as well which would benefit American families as well as small businesses that pay those taxes at the individual level.

Small businesses generate two out of every three new jobs. Ninety-five percent of businesses, which employ nearly 70 million Americans, are organized in such a way that earnings are passed through the enterprise and therefore subject to taxation at the individual level. Tax day provides us with a needed reminder of how broken our Tax Code is. We can and should use it as the impetus to pursue progrowth tax reform. My goal for tax reform is simple—a fairer tax code that ensures that Nebraskans and our neighbors from across the country can keep more of the money they work hard to earn while providing for the core duties and responsibilities of our government.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Michigan.

GUN SAFETY

Ms. STABENOW. Mr. President, we are about to enter into an incredibly important debate about a series of issues relating to violence—specifically, gun violence—in our communities all across America.

Today I rise to speak about a very important bipartisan amendment I will be offering with Senator ROY BLUNT and others called the Excellence in Mental Health Act. This addresses a very important piece of the discussion. It is an opportunity for us to come together amidst a lot of controversial debate and agree on something that is a very important piece of the puzzle—having access to comprehensive, quality mental health services.

This weekend we heard from Francine Wheeler, whose 6-year-old son Ben was murdered on December 14 in Newtown, CT. We know that Ben was one of 26 people—20 children—who lost their lives. I can only begin to imagine what all of us as parents would feel in that situation. For those 26 victims and the 3,300 other Americans killed since then in acts of gun violence, it is time to take action. I am hopeful, given the strong bipartisan vote we had to move forward on this debate, that we can actually have the debate, that people will have their say and then vote on this very important issue.

The bill before us is a commonsense effort toward comprehensive background checks that will help save lives. I am very supportive of not only that provision but others that will be offered as well.

One important piece that hasn't been in the headlines as much but is very important in getting it right is the need for better access to comprehensive mental health services. That is why we need the bipartisan Excellence in Mental Health Act passed as an amendment that will increase access to care and improve the quality of life for those who need it.

We know that a person who does not receive treatment after his or her first psychotic episode is 15 times more likely to commit a violent act. But let me