elected us to represent their interests, and that briefing was canceled. Whether by the administration or the majority leader, I do not know, but it was not canceled by the Democratic caucus, I can assure you.

So when we talk about preventing this body from doing the business of the American people, representing the interests of the American people, I think those of my colleagues on the other side of the aisle should look in the mirror.

Frankly, for someone such as myself, and my position in seniority, this argument over funding for committees—two-thirds/one-third—gets to be a little bit surreal: Who should have a car, who should have a driver. I do not even have a car in Washington. I certainly do not have a driver. I get to work just fine every day.

If the American people knew what one-third of this budget or committee actually was, I think they would be astonished that anybody could not operate effectively on one-third of what we are talking about. In fact, I would propose, if we are really concerned about the taxpayers, as we profess, we should establish a precedent of one-third of the committee budgets for the Republicans and one-third of the committee budgets for the Democrats, and give one-third back to the American taxpayers. Give it to some needy food shelves around the country. Let's establish that for the President to follow.

Precedents get established and reestablished all the time. That would be a good one, to have the same funding for the Democrats and Republicans, regardless of who has the majority, and giving one-third back to the American people. And then let's proceed.

I might also point out that the majority leader has also announced, even if we do have an organizational resolution this week, we are going to be in recess next week. In other words, we were in session last week for a couple days, and will be in session this week for a few days, and then we are going to go off for a week. Lots of us have ideas of what we are going to do back in our States around the country, but the fact is, as others have said, we have the people's business before us.

I was delighted to see the Republican leader say that based on his priorities we would be dealing with prescription drug coverage for seniors in the very near future. I understood that was his first order of business, in fact. I thought that was just exactly the right priority for the American people.

So I suggest to the majority leader that, given these delays, let's get this organizing resolution resolved and then let's stay in Washington next week. Let's do the business of the people. Let's not leave Washington. Let's not go away for a weekend. Let's not go away for a week. Let's stay here in session until we get passed prescription drug coverage for seniors. If he kept all of us to the task, denying us our recess until we completed the business of American senior citizens, I guarantee you we would have something done sooner rather than much later.

Mr. President, I ask unanimous consent that I have the opportunity to finish my remarks with an additional 10 minutes.

The PRESIDING OFFICER. Is there objection?

Mr. BENNETT. Mr. President, reserving the right to object, might I inquire as to how many additional minutes we are talking about?

Mr. DAYTON. I have 5 more minutes approximately, I say to my colleague, and I would ask for an additional 5 minutes.

Mr. BENNETT. I have no objection.

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

Mr. DAYTON. I thank my colleague and the Chair.

CORPORATE TAX DODGERS

Mr. DAYTON. Mr. President, the President announced a tax proposal last week. I call it ''Leave No Millionaire Behind.'' He expressed his concern about the double taxation of corporate profits in America. I wish he would devote equal concern about the nontaxation of corporate profits in this country. It is estimated that now less than half of corporate profits are taxed at all. Through various tax and accounting gimmicks, some of the very profitable companies in this country not only have no tax liability whatsoever, they receive multimillion-dollar refunds from the American taxpayer.

Take CSX, for example, a company headed by the President's nominee for Secretary of Treasury, Mr. John Snow. For the last 4 years, CSX reported U.S. profits of $934 billion. It paid, in American taxes, zero. It received rebates, in fact, from the American Treasury of $164 billion.

Let me repeat that. CSX earned $934 billion in profits on its American operations, paid zero taxes to the American Treasury, and received a $164 billion refund from the American taxpayer.

I would say that is ''compassionate conservatism,'' but it is certainly not double taxation. It is no taxation. And it is a big winner, increasingly so, on Wall Street. It is a reason that corporate income tax in this country has been a declining share of the Federal tax revenues over the last decades.

In 1960, corporate taxes amounted to 23 percent of Federal revenues. In 1970, that dropped to 18 percent; in 1980, 14 percent; last year, 10.5 percent. In other words, the corporate income tax share of Federal Government revenue is one-half of what it was 40 years ago.

There used to be an ethic in this country that business, being an integral part of the communities in which they operated, drew their lifeblood from the people of this country and from its democratic and capitalist structures, and that they had an obligation to give something back. But no longer.

The modern version of John Kennedy's inaugural refrain, ''Ask not what your country can do for you; ask what you can do for your country,'' has become, in corporate America, ''Ask what your country can do for you and what you can avoid doing for your country.''

One of the most obvious and disgraceful tax avoidance schemes is the growing practice of some American companies of setting up sham corporate headquarters offshore in places such as Bermuda or the Cayman Islands. These tax-free havens permit the total avoidance of taxes for foreign operations and, in some cases, from domestic operations as well.

It is bad enough that profitable U.S. corporations can essentially renounce their U.S. corporate citizenship, but some of them continue to secure very large and lucrative contracts with our Federal Government, some even in the areas of national defense and homeland security. Evidently, they see nothing wrong with profiting off the U.S. Government and then avoiding paying taxes, even on those profits to support our very own Government.

One partner in Ernst & Young said recently: ''A lot of companies feel that the improvement in earnings is powerful enough so that maybe the patriotism issue should take a back seat.''

That is why last summer my colleague, Senator Paul Wellstone, amended the 2002 Defense appropriations bill to bar such corporate tax dodgers from being awarded Government defense contracts. Then he successfully amended the homeland security bill to bar those companies from getting contracts with the new Department of Homeland Security. Both amendments passed on the Senate floor by voice votes, seemingly unanimously.

However, after the November election, after Paul's tragic death, the final version of the homeland security bill gutted the Wellstone amendment. Whereas Paul's amendment permitted only the President to grant a waiver upon certification to the Congress that would be necessary for national security, the corporate callboys snuck in language that allowed the Secretary of Homeland Security to grant waivers for national security or for economic benefits.

Who could argue that tax-free Government contracts are not to someone's economic benefit? It seems if that corporate someone is big enough and rich enough to know who to call in Washington, and to pay $1,000 an hour for what is euphemistically here called ''Government relations,'' there is no doubt that the waiver would be granted. In other words, Paul Wellstone's legacy is going to be obliterated by waves of waivers, which is why we need more Paul Wellstones in Washington.

So, last week, to honor Paul's memory, to try to reclaim part of his legacy, I introduced the Senator Paul Wellstone Corporate Patriotism Act

that reinstates the Wellstone amendment to the Homeland Security Act. It says that corporations that have renounced their American citizenship and moved offshore to avoid paying taxes to the U.S. Government will not get business contracts with the U.S. Government, at least not with homeland security projects.

It is the least we can do for Paul Wellstone. It is the least we should do for ourselves because most U.S. companies, like most American citizens, are law abiding, patriotic, and responsible. Nobody likes paying taxes. Americans have been anti taxes since the colonial days, since the Boston Tea Party, since the rallying cry of, ''Taxation without representation is tyranny.''

Taxes are necessary for this country's survival, however. We have increased military spending by 23 percent in the last 2 years on a bipartisan basis, which the President requested. We have evidence that new efforts in homeland security will cost an additional $37 billion. Operation Enduring Freedom in Afghanistan, the military buildup in the neighborhood of Iraq—all of these depend upon Americans paying taxes and everyone paying their fair share of taxes. When someone avoids paying their fair share, everyone else pays a higher unfair share. We need to reestablish an ethic in this country that tax avoidance is unpatriotic, un-American; tax avoidance is selfish, greedy, and an insult to this Nation.

Tax exemption, especially for the wealthy, whether they be dividends or estates—those tax exemptions not based on the inability to pay for social benefits such as charitable negotiation are betrayals of our democracy. They betray the American promise of better lives for everyone by all of us working together, by joining together, by pledging together, as our forefathers did, our lives, our fortunes, and our sacred honor.

This country won't work if we don't work together. This country won't thrive if the richest citizens avoid paying taxes and profitable companies put profits before patriotism. More is never enough. It is time for the American elite to say they have enough—more than enough. I urge you, don't break America with your selfishness or your greed. Pay your fair share for America. Do so willingly, proudly, and patriotically. I say to the corporate expatriots of America, come home.

I yield the floor.

The PRESIDING OFFICER. The Senator from Utah is recognized.

Mr. BENNETT. Mr. President, are we in a period of morning business?

The PRESIDING OFFICER. Yes.

Mr. BENNETT. What is the time limit?

The PRESIDING OFFICER. Ten minutes.

Mr. BENNETT. I ask unanimous consent that I be allowed to speak for 20 minutes.

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

ORGANIZING RESOLUTION

Mr. BENNETT. I thank the Chair.

Mr. President, we are having a debate on the organizing resolution. We have heard a great deal. The Senator from Minnesota just spoke somewhat disparagingly of what he calls ''crocodile tears'' on this side of the aisle and said we were trying to rewrite history.

I would like to set the record straight with a little bit of history—some that I know because I was directly and personally involved.

We all recall that the 107th Congress was unique. It was 50–50 for the first time in history. The two leaders, facing that unusual circumstance, created an unusual solution to it. However, the question of who would chair the committees was never in doubt. Right from the very beginning, it was clearly understood that since the Republicans had the vote of the Vice President for organization purposes, Republicans would chair all of the committees.

The fight over money has been exaggerated by those who have debated here. There was a protracted conversation and negotiation between Senator LOTT and Senator DASCHLE over the issue of money, but there was never any doubt that the Republicans, with the Vice President's vote, would organize the committees, and work began immediately for the organization of the committees, with the Republicans recognized as the chairs.

Now, when Senator JEFFORDS left the Republican Conference—crossed the aisle and decided he would caucus with the Democrats—I was chairman of the Legislative Branch Subcommittee of the Appropriations Committee. I had a hearing scheduled to proceed with the work of the Appropriations Committee. Senator JEFFORDS made his announcement at a 10 o'clock news conference in the morning, as I recall—I may not have the exact time correct. As I left the Senate Chamber following Senator JEFFORDS' announcement, I said to my staff: Put the hearing on hold because Senator DURBIN is now the chairman of that subcommittee.

I ran into Senator DURBIN waiting for the subway in the basement of the Capitol, and I said to him: DICK, since you are now the chairman of that subcommittee, you decide whether or not we hold the hearing. He looked a little nonplussed but said to me: BOB, don't you want to hold the hearing since you have set it up? I said: No, DICK, you hold the hearing because you are now the chairman. He said: Oh, thank you very much for that courtesy.

There were no resolutions that had to be passed, as far as I was concerned, because it was very clear that the power in the Senate had shifted and I—and I know of no other Republican—was not going to act as a dog in the manger and hang on to the technicality that no resolution had been passed in order to hold on to power for a few extra minutes, or a few extra days, in the face of the fact that the decision had been made as to who would control the Senate.

Now we come to the present circumstance: An organizing resolution determining who will be chairmen of the committees has been introduced by the majority leader, and it is being contested by the minority leader and the members of the Democratic Party. We understand now that this is a deliberate strategy that was laid down by the Democrats prior to the time this Congress was organized. Prior to the time when new Senators were sworn in, prior to the time when we gathered to meet, the Democrats had met and made the decision that they would hang on to the committee power for as long as they possibly could. We have written evidence of this in the form of an e-mail sent by Ben McMakin, who is the legislative director to Senator PATTY MURRAY, the previous chairman of the Senatorial Campaign Committee.

Senator MURRAY's legislative director, in an e-mail dated January 2, prior to the time when we met, prior to the time anybody was sworn in, prior to the time when anybody was addressing these questions formally, made these points. He begins this by saying to his staff:

> Here is an update from Daschle staff on where we find ourselves at the beginning of the 108th Congress. Democrats continue to serve as chairs of all committees and subcommittees until the Senate reorganizes.

Technically, that is true. Historically, that has never been true. No party, when there has been a change in control from one party to the other as a result of the actions of the American people—those things called elections, which we usually pay attention to around here—but no party has ever tried to hang on to its control of committees when there was a transition of power from one party to the other. Technically, it is true, Democrats continue to serve as chairs of all committees and subcommittees until the Senate reorganizes, but that reorganization resolution always passes virtually immediately, and there is never an attempt on the part of the outgoing party to hang on to the power that the people have given to the incoming party.

However, Mr. McMakin makes this point:

> Senate Democrats have leverage when the organizing resolution hits the floor, as it is debatable and will ultimately require 60 votes to pass.

Understand, this is not Mr. McMakin's idea. This is Mr. McMakin's report to his staff of the position of the Daschle staff. He simply was taking notes of what the minority leader staff was telling him and the other legislative directors. I will read that sentence again:

> Senate Democrats have leverage when the organizing resolution hits the floor, as it is debatable and will ultimately require 60 votes to pass.

If ever there was a clear statement that prior to the time the Congress even met, Senator DASCHLE and his