

Eric has a beautiful and patient wife Kathleen and three wonderful children—Stephen, 13; Brigid, 11; and Charlotte, 6. Eric, as we all know, puts in long hours in service to the Senate and it, again, as we all know, takes him away from his family. So I thank each of them for their service to his family, to their community and, thereby, to the country. But Eric is a devoted father and puts in many hours helping them with homework and could often be found keeping score at one of their basketball games. The children's manners, their politeness, their dress all reflect that Kathleen and Eric are great parents.

Perhaps the highest tribute I can pay to Eric is simply to say his work has honored the institution of the U.S. Senate, which he himself so highly honors. And in honoring the Senate and the democratic ideals it represents, he has, indeed, honored his country.

Well done, Eric, you have been a good and faithful servant of the Senate. You have been a good and faithful counselor and friend, and you have served this Nation with distinction.

I yield the floor.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BAUCUS. Mr. President, I don't have prepared remarks, but I join the majority leader in praising Eric Ueland. He is a bright guy. Very intelligent, gracious, and straight, someone I trust. I got to know him with the leader over months, weeks, days, and hours. I thank him very much.

TRIBUTE TO BRIAN POMPER

Mr. BAUCUS. Mr. President, I want to recognize one key staff member whose last day in the Senate is today and that is Brian Pomper. He has worked in my Senate office since March 2003. He has served as my chief trade counsel over the past 2 years. In that time, Brian has been at the center of each and every trade initiative that has passed through this Congress. He has worked tirelessly and fairly with Members and staff of both parties in both Houses, and he has bridged gaps that have seemed insurmountable. He is very intelligent, very conscientious, and one of the most decent persons I have ever had the privilege to know. Brian Pomper will be sorely missed in the Senate.

Mr. GRASSLEY. Mr. President, at this time I would like to recognize Brian Pomper, chief trade counsel for the Democratic staff on the Finance Committee. Today is Brian's last day with the committee. Brian has been a real asset to the Senate, and he will be greatly missed.

He has worked both with my staff and sometimes against my staff, but let me tell you this: He is the sort of person who, whether he is with you entirely or against you, is a wonderful person to work with. So at all times the lines of communication with him between our staffs always remained

open, and it has always been a friendly relationship.

Brian is a very warm and decent person, and I wish him the best of luck in his future endeavors. It is my understanding that he is going to go into the private sector, the cold cruel world of the private sector. I hope he enjoys it, but I want to thank him for his cooperation with us.

TAX-HEALTH-TRADE EXTENDERS BILL

Mr. BAUCUS. Mr. President, I am pleased to join my friend and chairman, Senator GRASSLEY, in bringing this package of needed tax, health, and trade matters to the Senate floor.

This is the last bill that Senator GRASSLEY will manage as chairman for at least a couple of years. And I want to take this opportunity to recognize his leadership as chairman on the Finance Committee. He and I have worked together as partners and we will continue to work together as partners in the Congress to come.

Mr. President, Goethe said: "To rule is easy, to govern difficult." Surely, this bill is evidence of that.

The vast bulk of this bill is simply the business of governing. It continues needed tax, health, and trade law. These are things that we must do if we are to govern effectively. But certainly this bill has been difficult to enact.

Much of this bill has been more than a year in the making. It involved negotiations between several Committees, two Houses, and bipartisan leadership teams. It suffered many deaths. And it enjoyed a few resurrections. But through hard work and determination we are finally able to present today, this bipartisan, bicameral agreement.

The provisions of this bill are overwhelmingly the business of governing. They reinstate tax laws that have been needlessly disrupted. They protect health care coverage. And they continue free trade arrangements that benefit consumers and the residents of some of the world's poorest countries.

Let me first turn to the tax section of the agreement. The key tax provisions of this bill are a host of popular tax incentives that expired last December. They have languished all year.

The Finance Committee and the Senate passed legislation to extend these credits on time. The Senate passed them in November of last year as part of the tax reconciliation bill. But the conference with the House kicked those tax cuts out.

Folks told us that the tax cuts would travel on the next tax bill, the pension conference. But again, the conference committee with the House removed them to sweeten other bills. When coupled with other more controversial measures, they failed.

This is an unfortunate history. And it is one that I hope we will not repeat. If this Senator has anything to say about it. This is not how we will govern, in the next Congress.

Congress's delay in extending these tax provisions caused uncertainty. And the delay until now will have real consequences for taxpayers. Just this week, I received a report of the contingency plan at the IRS for the 2007 filing season. The IRS identified about 60 tax forms and products that will be affected by this delay.

The Form 1040 has already gone to the printer. That happened back in November. More than 120 million taxpayers use that form. The IRS will not reprint those forms.

Consequently, the IRS expects taxpayer confusion. IRS expects more phone calls to the IRS with questions. IRS expects delays in filing. IRS expects incorrect returns. And IRS expects more amended returns.

Further, the IRS will need at least 6 weeks to reprogram its systems to accommodate the changes. It is simply too late for the IRS to implement the 2007 filing season on time. This means delays in starting to process and issue refunds. And it means money. It may cost the IRS millions in additional costs because of our delay. And the cost to taxpayers could be even greater.

In September, I brought a display of the draft Form 1040 for next year. Already, the classroom teachers' deduction and the college tuition deduction were gone. Millions of families that normally take those deductions, and other popular incentives like the state sales tax deduction will wonder why those lines no longer appear on the Form 1040. And, unless taxpayers are willing to get on the Internet and search, they may never know that we extended these incentives in the nick of time.

Governing may be difficult, but we must do better.

We must do better by our business taxpayers. Twenty thousand businesses who hire the hard-to-employ have continued to hire these workers with only a hope that we would retroactively extend the Work Opportunity Tax Credit. I am pleased to report that the credit is retroactive to the beginning of this year and improvements will be effective beginning next year.

For the 16,000 businesses in this country that create high-tech jobs for U.S. workers, we have retroactively extended the R&D credit to the beginning of this year. We have provided for a new, enhanced credit for next year. And, we have also provided a special rule for fiscal year taxpayers. That will ensure these businesses can access the credit even though their tax year has closed.

The agreement also provides a one-year extension of certain energy tax incentives that were due to expire next year. This package includes the popular credit for electricity from alternative energy sources.

And this agreement extends expired individual tax incentives for 2 years—2006 and 2007. These incentives include the college tuition deduction, the state