need to do something about it. He was here leading the fight to pass the treaty, urging Republicans to support it.

A few Republicans greeted him as he was in his wheelchair here. They greeted this 89-year-old war hero—I repeat, a patriot—who just last week was in Walter Reed Hospital. Then one by one all but a handful of them voted against the treaty, ensuring its failure. But their professed reasons for opposing it had no basis in fact—none.

Most Republicans acknowledged that. Some used an excuse, well, it is a lameduck, we shouldn't be doing it in a lameduck. I mean, wow.

There is no justification for sending a message that every individual around the world who strives to lead a productive life in spite of a disability does not deserve the same just treatment. There is no justification for telling disabled Americans, especially those who have sacrificed their bodies for our freedom, our veterans, that they don't deserve the same protections abroad they do here at home. Yet that is the message 38 of my Republican colleagues sent yesterday.

TAX INCREASES

These are the same Republicans with whom Democrats are supposed to reach an agreement to protect middle-class families from a tax increase. It is difficult to engage in rational negotiations when one side holds well-known facts and proven truths in such low esteem. Hopefully, compromise is not out of reach, but as negotiations continue, I hope my Republican colleagues will keep in mind the oft-repeated words of Senator Daniel Patrick Moynihan who said, You are entitled to your own opinion, but you are not entitled to your own facts.

I know how high the stakes are. The days run short. There is still a quick, easy way out of this. The House must take up the Senate-passed middle-class tax cut. A few reasonable Republicans who are left agree we need to give certainty to middle-class families now.

Yesterday OLYMPIA SNOWE, a very courageous legislator for more than two decades, who is retiring, said Congress should fight about tax rates for the top 2 percent after we have reassured the middle class. Americans ''should not even be questioning that we will ultimately raise taxes on low- to middle-income people.'' That is her quote.

People are questioning this. If House Republican leaders allow a vote on our legislation, it will pass; every Democrat will vote for it. It will only take 26 Republican votes. It is a huge body, 435 Members. We only need 26 Republicans for this to pass. I know there are 26 Republicans who would vote for this. We have one conservative Republican serving in the House who has said more than half would vote for it. I believe there are 26 reasonable Republicans willing to put their promise to serve constituents ahead of their pledge to serve Grover Norquist.

So I say to my friend, JOHN BOEHNER, in the House of Representatives, you control matters on the floor. No one else does. You have the ability, and you are the only one who has the ability, to put this on the floor for a vote.

He should do that. That would be the American way.

RESERVATION OF LEADER TIME

Mr. REID. Would the Chair announce the business for the day?

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, the Senate will be in a period of morning business for up to 4 hours with Senators permitted therein up to 10 minutes each, with the majority controlling the first 30 minutes.

Mr. REID. Madam President, I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Ms. STABENOW. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

The Senator from Michigan.

THE FISCAL CLIFF

Ms. STABENOW. Madam President, I rise today to once again speak about the fact that in July, July 25 of this year, the Senate passed a middle-class tax cut bill guaranteeing that the first $250,000 dollars of income any American has would be exempted from any tax increase. We all know that the vast majority—in fact 98 percent—of Americans, makes less than that amount of money. We are talking about 98 percent of Americans receiving tax cuts under that proposal.

Back in July we passed this proposal, and it is now still waiting in the House of Representatives. So far the House leadership has refused to even let the bill come up for a vote, even though we all know that there is a majority of Members in the House who would vote for this and guarantee that as we go into Christmas, middle-class families across America would know they would have $2,200 in their pockets, more in their pocket right now, next year, than they will have if their tax cuts expire. We have passed this bill, and we are urging the House of Representatives to do the right thing and to pass this bill.

Even Republicans in the House say they support this effort. We all know that Representative TOM COLE from Oklahoma said last week, ''I think we ought to take the 98 percent deal right now.'' It is a pretty good deal.

Let us start. We know we have a large deficit reduction effort that needs to take place. There is a lot of give and take that needs to take place. We know what the elements are. But let us do step one, which is something overwhelmingly we agree with. The Senate has passed it on a bipartisan basis. There are enough votes in the House of Representatives. Let us get that piece done and not hold middle-class families hostage to the idea that the wealthiest among us should get additional tax cuts. Let us agree that 98 percent of families in America should be secure in knowing they are not going to have $2,200 more taken out of their pockets next year.

Now, we have just a few days to get this done. In fact, right now we have 27 days until middle-class taxes go up. In 27 days, we will see taxes go up for middle-class families. So this needs to get done now.

There are numerous House Members now agreeing with us—Republican House Members—and I commend them. In addition to Representative COLE, Representative WALTER JONES from North Carolina said yesterday that he would vote for the Senate's middle-class tax cut bill. Representative STEVE LATOURETTE, Representative CHARLES BASS, Representative MARY BONO MACK, Representative MIKE SIMPSON, and Representative ROBERT DOLD have all said the Senate plan is a responsible approach that protects middle-class families from a massive tax hike.

We now have a situation where the Democratic leader in the House is putting forward what is called a discharge petition. As our distinguished Presiding Officer knows and as I know, having been House Members, if a majority of the House signs a petition, that can essentially force a vote even if the Speaker and the Republican leadership don't want to bring it up.

I am hopeful that 218 Members on both sides of the aisle will sign this petition and that we will be able to guarantee before Christmas that middle-class families across this country are not going to have to worry about spending $2,200 more on taxes next year. We need to get this done, and I am hopeful that the House Members will sign that discharge petition if the Speaker does not take this up.

What does this $2,200 mean? It is the difference between paying the bills or not. It is the difference between getting ready for Christmas—buying the tree and the decorations and the presents. So many families these days are back doing layaway, which, for me, when my kids were little and we were trying to budget and figure out how to do things, meant picking out something back in September or in the summer and putting it on layaway and hoping to pay for it so the kids would have the Christmas I wanted for them. Families are doing that today, budgeting every single dollar to make sure they can provide the Christmas they want for their children. As they are budgeting all that, they need to know

they do not have to budget a tax increase starting in January, which is what will happen if the House doesn't act within the next 27 days.

One constituent of mine indicated to me that $2,200 was 4 months of her grocery bill. That is a lot of money. We are talking about 4 months of her family eating. We have also figured out that $2,200 would buy 650 gallons of gas. For the average commuter, that is enough gas to get back and forth to work every day for 3 years. That is a lot of money—$2,200, 650 gallons of gas. And $2,200 will buy families in Michigan 550 gallons of milk for their families. So we are talking about a significant amount of money for the average middle-class family, those aspiring to get into the middle class, and those struggling across the country. This is a lot of money for the families we are talking about.

The Republicans in the House can stop this tax increase if they want to. They have 27 days to do it, 27 days to stop a tax increase on middle-class families, 27 days to stop an increase and make sure $2,200 more is not taken out of the pockets of families next year.

Let me stress again as well that we are talking about middle-class tax cuts that would allow every American to get a tax cut on their first $250,000 of income. For the majority of people—98 percent of Americans—that is their income, or less. They do not make more than $250,000 a year. But for everybody who does, it would continue to make sure their taxes don't go up.

For those above that, we would say: You know, for the last decade you have had extra tax cuts, and we are going to ask you now, in the face of the largest deficits our country has ever seen, to do your part, to share in solving the problem.

I know an awful lot of people who are ready to say: Absolutely. I want to do my part.

That is what we are talking about—those wealthiest few being at the table to do their part so we can solve the biggest deficit crisis we have had as a country.

So we are talking about every American earning $250,000 or less or earning an income of $250,000 or less being exempt from tax increases, and that covers, as I said, 98 percent of Americans.

There is agreement on both sides of the aisle. I congratulate and appreciate very much Senator SNOWE's comments in which she indicated we should just get this done. She said Americans should not even be questioning that we will ultimately raise taxes on low- to middle-income people. We should take it off the table while grappling with tax cuts for the wealthy.

I couldn't agree more. We are going to miss Senator SNOWE in the Senate. She, as usual, is right on the money in terms of the common sense of this situation.

In July the Senate passed a middle-class tax cut. I believe we now have a majority in the House of Representatives, on a bipartisan basis, believes middle-class taxpayers should get tax cuts next year. The House needs to bring it up and vote on it now so we get that off the table. That is step one.

Then, of course, we have larger issues on which we have to agree. We have to sit down and come together on those issues. Last year we agreed on $1 trillion in spending reductions. This step gets middle-class taxpayers off the hook, being held as pawns, held hostage to whether the wealthiest among us will get additional tax cuts next year. Let's just say middle-class families get $2,200 next year, they get to continue their tax cuts, and then we will go on to the next step.

It seems to me—and we certainly saw this as we were doing the farm bill—you don't have to agree on everything to do something. You start with what you agree on. Everybody says they agree middle-class families in this country should get tax cuts next year and beyond. Then let's just do it. What are we waiting for? Let's do that, and then we will look for the next set of issues we can agree on to solve the large problems we have in terms of our fiscal situation and economic growth, by the way, because we will never get out of debt with 12 million people out of work. So we better continue to be focused on jobs, which I know is a huge focus for our caucus—making sure people can lift themselves out of poverty into the middle class and have the opportunity for good-paying jobs for themselves and their families.

So we have a lot of issues to talk about, but since everybody says they agree middle-class taxpayers should not get a $2,200 tax increase next year, why don't we just do that? We shouldn't have to run the clock out and get closer and closer to the holidays, closer and closer to Christmas, with families not knowing what they are going to have to budget for next year. Let's just do it and let families know we can actually work together and get things done because that is really what people are asking us to do.

I believe that is the message of this past election, that people want us to sit down and be reasonable and work together. They also sent a message through the reelection of our President, who campaigned saying the wealthiest among us should be part of solving the problem and can afford to pay a little more to make sure we are not asking middle-class families to bear the entire burden of resolving the deficit in our country. The President won. The public said: Yes, that makes common sense. Everybody ought to be participating, not just middle-class families or senior citizens, who have been hit the hardest in the recession. With everything that has happened in the last decade, they have been hit the hardest or carried the brunt of it.

We are simply saying: You know what. Everybody ought to be in this. As Americans, we all benefit from this great country, the blessings of this country, and everybody ought to be part of the solution.

So I believe that was a very strong message. I believe it was a very strong message to say people want us to work together.

I also know, in looking at the proposal the Speaker has given, it is a nonstarter, saying we are taking off the table any effort that would stop more tax cuts for the wealthiest among us, and instead what we want to focus on is closing loopholes and deductions, because that falls right back to the middle class again—home mortgage deduction, college deduction, the mortgage tax relief bill I have which makes sure that in a short sale or another situation where a family is coming to some agreement with the bank on loan forgiveness, they do not pay taxes on that as income. So we have a whole range of what they call tax deductions they can close that fall smack-dab on the middle class, and that is a nonstarter.

In conclusion, let me say once again that we have 27 days to stop a tax hike on middle-class families across America—$2,200 that will hit people next year. It makes no sense. If they pass the Senate bill, they will be guaranteeing that 98 percent of American people don't have a tax hike. We need to get it done, and I would urge in the strongest possible way that the Speaker bring this up right away and pass it.

I thank the Chair.

The ACTING PRESIDENT pro tempore. The Senator from Illinois.

Mr. DURBIN. Madam President, I wish to thank the Senator from Michigan for her leadership on this issue—21 days until Christmas, 27 days until ''cliffmas.'' That is the fiscal cliff—December 31—and people are counting down. Two-thirds of Americans are watching this debate on Capitol Hill because it affects every single family, every individual. One has to think, could Congress possibly step back and let taxes go up on working families? What are they thinking?

We know what working families are dealing with. Many working families across America struggle paycheck to paycheck. The Pugh Institute did a study last year and asked working families how many could come up with $2,000 in 30 days for an emergency expenditure. It is easy to imagine one—a car repair, a quick trip to the hospital emergency room costing $2,000. Only half of working families could come up with $2,000 in 30 days. That shows how close to the edge many people live. And now we have before us the possibility that these very same families struggling with these issues are in fact going to see their taxes go up on December 31.

There is one person who will decide that: Speaker JOHN BOEHNER, the Republican Speaker of the House of Representatives. Now, why am I putting all this on poor JOHN BOEHNER, a Congressman from Ohio, from a working

family himself? Well, because it is within his power to call before the House of Representatives a measure that passed the Senate last July. We passed on a bipartisan vote a measure to protect all families making less than $250,000 a year from any income tax increase on December 31. We sent it over to the House of Representatives in July. Speaker BOEHNER has refused to call up this measure that would protect working families. As a result, if he does nothing, their tax bill will go up $2,200 next year. How do you explain that? It is not only unfair to those families who are working and struggling, it is really not good for this country. All of us know the issue of income inequality. How many working families are falling further and further behind every single year despite their best efforts, despite their hard work? We also know that many families are looking ahead and wondering how in the world they are going to pay for a college education for their kids or maybe even stay in their homes.

Those are life-and-death, day-to-day, paycheck-to-paycheck decisions families face. And let me be even more specific. The failure of Speaker JOHN BOEHNER to call this bill for a vote in the House of Representatives before December 31 endangers our economy. That is right. The failure to pass this bill in the House of Representatives before December 31 will endanger our economy. Why? Because we are in the midst of recovery from a recession. People are getting their jobs back. Businesses are getting a little stronger. But if Speaker BOEHNER refuses to call this bipartisan measure that passed the Senate and we see a downturn in consumer confidence because people think their taxes are going up, if we see a downturn in consumer purchasing because people aren't sure about that next paycheck, then we are going to see a stall in this economy. It will be Speaker BOEHNER's stall, and it is not something he should take lightly.

This is a delicate recovery moving in the right direction, but if it is going to gain strength there has to be some certainty, and it should start with the passage of this measure.

The House Republican leadership is bargaining with the President now. The President said the wealthiest among us who have realized the American dream should be willing to pay a little bit more so others get a chance at the American dream. That is not unfair. I think many of us who came from working families and have done well with our lives believe, yes; we owe it to our kids and we owe it to the next generation to give them a fighting chance. If that is going to happen, then Speaker BOEHNER and the House Republican leadership have to take this very seriously very quickly.

I understand the pressure the Speaker is under, and I guess my colleague, Senator MCCASKILL of Missouri, said it very concisely and effectively last Sunday on one of the talk shows. She said it is a hard political choice for JOHN BOEHNER. He has to decide what is more important, the survival of his speakership or the survival of this Nation. That is a pretty stark choice but not a hard choice for a real leader.

I will say this to Speaker BOEHNER: If you step up and do the right thing for the working families across America, if you step up and do the right thing for this country, Democrats will stand with you on a bipartisan basis to make it happen. That is the only way we are ever going to achieve the right result in this debate over the fiscal cliff.

So we call on Speaker BOEHNER: Before you go home to relax in Ohio for Christmas, let families across America relax knowing that they are not going to see their income tax rates go up on January 1. This is worth $2,200 to the average family in my home State of Illinois. And I say to the Speaker, it is worth that to families across the United States. For the good of this Nation, for the good of the economy, for the good of these working families, for goodness' sake, pass this measure, this bipartisan measure that passed the Senate last July. Get this part done. We can debate the rest, but give peace of mind to these working families and middle-income families so that tomorrow they are not going to see their income taxes go up.

DISABILITIES CONVENTION

Madam President, it was a disappointing day yesterday when the Senate failed by five votes to pass the convention on disabilities. It is a measure I worked on with former California Congressman Tony Coelho, who has been an outstanding advocate for the disabled in America throughout his career in the Congress and Senate. But it was also an effort for one particular friend in Illinois, Marca Bristo.

Marca is an exceptional person, confined to a wheelchair, but one would never know it. This woman is everywhere, all the time, working night and day to help the disabled in my State and around the Nation. She came to me as well and said: Can you help pass this convention on disabilities?

I said: It is going to be hard because a lot of Members just don't want to take up a measure and consider something like this.

She said: We will put together a strong group supporting it.

When it was all over, virtually every veterans organization in America supported this convention on disabilities. In addition, every disabilities group also endorsed it—the chamber of commerce and so many others—because 125 nations have already ratified this convention on disabilities.

What is it? It is a treaty that was drawn up by President George Herbert Walker Bush and signed by him but needs to be ratified by the Senate, and we failed to do it. Years and years have passed since President Bush, and we haven't taken it up. One hundred twenty-five nations took it up and passed it but not the United States.

There was one real champion for this, and he came to the Senate floor yesterday. It was good to see him again—what an outstanding man and individual—Senator Robert Dole. We have had our differences politically, but I am an admirer of Robert Dole and what he has given to America.

A disabled veteran from World War II, he came back having been shattered by that war and built a life of public service that he gave to the people of Kansas and here in the Senate Chamber. He and his wife, former Senator Liddy Dole, came to the floor of the Senate before the vote. They were just over here in the well. I looked at him and I thought: We have to do this for Bob Dole. This man speaks for disabled veterans and the disabled community. He was with Senator TOM HARKIN, one of the lead persons when it came to passing the Americans with Disabilities Act 22 years ago.

It was a solemn moment in the Senate, with Senator Dole sitting right there in the well begging his colleagues to pass this disabilities convention, maybe his last lobbying effort that he would undertake. It meant so much to the Dole family and to Robert Dole, and he came to the floor and we called the measure. Those who witnessed it will remember that most Members came and sat in their chairs to cast a vote, which is rare here, and it tells the story that this was more than just an ordinary routine vote.

We listened as the rollcall was made, and we watched the Senators stand and vote. Then toward the end, I turned to TOM HARKIN sitting over here and said: We don't have it. We missed it.

We did. We failed to ratify this by five votes. We had 61 votes, and we needed 66, because Senator KIRK is absent because of illness. Sixty-six votes were needed to pass this.

There were only eight Republicans who would stand with all of the Democrats to pass this convention on disabilities. Senator JOHN MCCAIN led that effort—JOHN MCCAIN, a person who knows the cost of war and the price that is paid and who showed extraordinary political courage. Senator JOHN KERRY also joined him, another Vietnam war veteran who stood up for these disabled veterans, for their conflict and World War II and Korea and so many others.

What a disappointment. What a disappointment that the Senate, which on a bipartisan basis passed the Americans with Disabilities Act with more than 90 votes 22 years ago, couldn't even ratify this treaty which would not change a single law in America, which would not infringe on our freedoms in any way—that we couldn't pass that on the Senate floor. What a sad testament to what has happened to the Senate in the last two decades that a man like Bob Dole would witness this. I am sure it broke his heart. It broke mine too.

I went out afterwards and saw the disabled gathered in the lobby out here. Many of them were crying. They

couldn't believe it. At a time in America when we are giving the disabled chances they have never had, opportunities they have deserved for decades and generations, that we would turn down this convention on disabilities here—it was a sad moment in the history of the Senate that only eight Republicans would join every Democratic Senator in voting for the ratification of this treaty on disabilities.

Some of these colleagues may have another chance. Maybe next year we will have another go at it. I certainly hope Senator Dole will be here to join us and see that happy day. But yesterday was a sad day for the Senate and a sad day for our Nation.

We owe a debt of gratitude to the disabled who work so hard, to the disabled veterans who testified and worked so hard for the passage of this treaty, and we owe it to them and the disabled around the world to give them a chance—a chance for an opportunity which has become the law in America and needs to be the law across this Nation. Whatever the petty political squabbles were that led to this vote yesterday, we need to put them behind us. It is important for us in the 21st century to speak as one on a bipartisan basis for the disabled.

Madam President, I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Utah.

Mr. HATCH. Madam President, in less than 1 month American taxpayers face the greatest tax increase in our Nation's history.

Two years ago the President and the Senate Democrats opted to postpone these tax increases for 2 years. They did so knowing that raising taxes in a weak economy is an unnecessary and counterproductive jolt to the system. Forty Democrats supported doing that.

Since then, however, the President has been single-minded in arguing for tax increases on certain wealthy taxpayers. He and his Democratic friends promoted these tax hikes in the name of a so-called balanced approach to deficit reduction. Now, with the country fast approaching the fiscal cliff, it is time to pay the piper. But as the President issues ultimatums about what kind of tax increases are necessary to avert the fiscal cliff, it is worth noting that he has abandoned any pretense of seeking a balanced approach to deficit reduction.

Last week's proposal from the White House amounts to little more than a massive set of tax increases—by the way, far in excess of the tax hikes he ran on or anything that Senate Democrats would support, coupled with new spending. Even Democrats don't support what he called for. And his response to Speaker BOEHNER's balanced plan is raise taxes today, and next year we will come back and discuss raising taxes again.

The President's commitment to a balanced approach to new tax revenue and spending reforms has morphed postelection into new tax revenue and increased spending. To cap it off, they have thrown in a fresh demand that would eliminate any limit on the Federal debt.

The proposal outlined by Treasury Secretary Geithner last week shows that, if given a chance, Democrats will never use new taxes to reduce the deficit. They will instead use it to pay for larger government, more public workers, and more government waste.

We need to have a serious conversation about our Federal debt, which is now over $16.3 trillion and going up every day. How do we get that number under control? The President and his Democratic friends have suggested for years that they can do it on the revenue side specifically by taxing the wealthy. Yet the new taxes on the rich promised by the President during the campaign would reduce the next 10 years' of deficits by only 8 percent, assuming they didn't do any more spending.

So where is the rest of the money going to come from? We need to have a serious conversation about spending, but so far the President, congressional Democrats, and the liberal interest groups who support them have refused to engage.

All I can say is that Republicans are here, and we are ready to talk. We are ready to reach a balanced resolution that would spare the American people from the consequences of going over the fiscal cliff.

I have only been here 36 years, but I have seen every President willing to meet on a regular basis at budget crunch time with people on both sides of the table over and over and over until they gradually whittle it down to where they can agree. I haven't seen that with President Obama. I have even heard Democrats complain that he never talks to them.

We cannot do this kind of work without very strong Presidential effort. That is what Presidents are for. And it can't just be laying down a gauntlet or saying: You can't cross over that, drawing a line in the sand. You have two programs now, and those two sides need to get together. That includes the President and whatever Democrats he cares to put in the equation, and also Speaker BOEHNER, Leader MCCONNELL, and others.

As we attempt to reach a meaningful resolution of this debate in the coming weeks, there are three guideposts that I will keep in sight.

First is the cliff itself. Going over it would be the height of irresponsibility. According to the Congressional Budget Office, going over the cliff will reduce GDP to a negative one-half of 1 percent next year, throwing us back into a recession and causing unemployment to surge to 9.1 percent or more. But it seems increasingly clear that the President and Democrats in Congress are content to go over the cliff regardless of the outcome. I can't believe that is so, but I have heard them say it. They think they will have an advantage if we go over the cliff.

Well, I hate to tell you, there will be no advantage to that. Leading Democrats have expressed on several occasions their openness toward going over the cliff. The question is, Why? Why would the President do this? Why would Democrats jeopardize the livelihoods of hundreds of thousands of American workers and the economic security of their families? Why are they putting raising tax rates on a few ahead of the well-being of all?

Republicans are working to avoid this outcome. We want to avoid raising tax rates because we know once they are raised they will stay there or there will be another demand next year to raise them higher. We have a good argument for that. We believe it hurts the economy by harming incentives to work, save, and invest.

Republicans have expressed some willingness to work with the President to raise revenue without raising tax rates, but the President refuses to budge. After all, he argued during his reelection that the deficit reduction math does not work otherwise.

This leads me to my second guidepost in this debate. It is the President's math that does not work, and his math is off in a multiplicity of ways. Let's start at the beginning. Last year's deficit was $1.3 trillion. Next year's deficit is likely to exceed $1 trillion for a fifth year in a row.

So what would the President's tax hikes proposal raise in terms of revenue? What would it have done to last year's $1.3 trillion deficit, and what would it do to reduce our debt over the long term? If all of the 2001 and 2003 tax relief were to expire, it would reduce the deficit by $426 billion over 1 year.

To put it another way, the full extension of the current bipartisan tax relief would cost $426 billion over 1 year.

Now, that is a lot of revenue. But the President and congressional Democrats—or at least most of them—have no desire to see all of this tax relief expire. In fact, their plan, should we go over the cliff, is to reinstate almost all of it. They say they only want to raise taxes on the rich.

So how much would it cost if we extended current tax relief for everyone but those making over $250,000, which some have said is the line for being rich? Assuming the estate tax stays where it is—a fair assumption, given the level of support for that policy even among Senate Democrats—the cost of extending all of the tax relief except for those individuals would be $358 billion. And given that certain Senators from high-income blue States are uncomfortable designating families making $250,000 a year as rich, it has been suggested that the current tax relief might be extended for everyone but so-called millionaires. Warren Buffett has said those earning $500,000 a year or more, but others have said millionaires. And how much would that cost? The 1-year cost of that tax relief would be $383 billion.

There are a few different ways we can look at these numbers. One way is to

compare the cost of the Democrats' tax plan with that of the Republicans'. The 1-year difference between the Republican proposal of extending all tax relief and the Democrats' proposal to raise taxes on the rich is, at most, $68 billion and perhaps as low as $23 billion. With the deficit over $1 trillion, is the President willing to send us over the cliff for as little as $23 billion in additional revenue? I cannot believe he is, but he is.

Another way to look at the numbers is to compare the cost of the Democrats' actual plan with the President's stated desire to raise revenue by $1.6 trillion. He cannot get that from just the rich. Even if he took every dollar every millionaire earns this next year, he probably would have a little less than $900 billion. That may be high.

I look forward to some enterprising reporter getting to the bottom of this one. The President says he wants to raise taxes by $1.6 trillion and his Treasury Secretary suggests Democrats are on board with this strategy. I do not believe that for 1 minute. I don't believe his program would pass the Senate, and I don't think many Democrats would vote for it. I know at least 20 who will not. Yet the revenue generated by the proposal supported by real live Democrats seems to raise only between $353 billion and $383 billion.

Here is the question: Where is the President going to come up with another $1.2 trillion or so in tax increases that his fellow Democrats will support? We have seen three budgets the President has sent up, and they have not received one vote from either Republicans or Democrats—not one. Where is the President going to come up with another $1.2 trillion or so in tax increases and be able to get Democrats to support him? I do not mean supported by Democratic pundits; I mean supported by the 20 Democratic Senators who will be facing their constituents in 2014. The $1.6 trillion tax increase is lifted from the President's own budget that has been rejected on a bipartisan vote—100 percent in both the House and the Senate—and that budget received no votes at all, Democrat or Republican, in either the House or the Senate. As I said, it is the President's numbers, the numbers Secretary Geithner sent here last week to promote that do not add up.

The President's insistence on a $1.6 trillion tax hike that is neither supported by the American people nor even elected Democrats is not about deficit reduction. The President and congressional Democrats think they can bludgeon Republicans as an out-of-touch party of the rich because we support tax relief for everybody.

Let me say a few words in our defense. First off, and I want to say this loudly and clearly: I could not care less about the financial well-being of the Nation's rich. Whether Warren Buffett is able to maintain his corporate jet is no concern of mine, although he is a friend. The continued ability of actors and entertainment industry executives to summer at Lake Como and winter at Saint Kitts is not on my list of priorities. In fact, I believe when we do finally engage in fundamental tax reform it is worth our while to look at how these superrich are sheltering their wealth from the full burden of income taxation while the middle class continues to suffer on both the income tax and increasingly the alternative minimum tax, which is going to hit about 28 million regular people who are not millionaires on January 1, if we go over the cliff.

Still, I, along with most of my Republican colleagues, continue to promote the seamless extension of current tax policy. That is because of the impact of increasing marginal rates on small business owners and the consequent impact on job creation and economic growth. We know it is going to hit approximately 1 million small business owners very hard; most of whom put their money back into the business so they can grow it and hire more people.

Republicans support low marginal rates because we know that by raising rates we hamper the efforts of investors, small business owners and, most importantly, the American workers they employ. Republicans are averse to rate hikes that would have a detrimental impact on people's livelihoods. We are averse to rate hikes that would undermine the prospects of fundamental tax reform that promotes fairness and economic growth, and we are certainly averse to a discussion about increased revenue in the absence of serious talk about spending reform—something that is not, except in minuscule ways, in the President's suggestions.

We keep hearing Republicans are dug in on the issue of taxes and that their resistance to increased revenues has been holding back the big balance deal set by the President. This has to be one of the most misreported stories in my memory. Many Republicans have stated openness to increased revenues. There is a difference between revenues and tax rate increases that we Republicans continue to point out. But we are only willing to be open to increased revenues as part of a balanced deal and only if revenue increases are coupled with entitlement spending reform.

This brings me to my third guidepost for this debate. The President has shown a real stubbornness toward any reform of the spending programs that are the main drivers of our deficit and debt. We hear constantly about the intransigence of Republicans with their antitax rate increase views. Yet we do not see the same front page stories documenting the over-my-dead-body resistance of Richard Trumka, the head of the AFL/CIO, and the head of the AARP toward entitlement spending reform which everybody knows we have to do if we are going to keep Medicare going. I don't think there is anyone in this body who doesn't know that within 10 years it will be broke, unless we make the appropriate structural reforms now.

The President continues to call for a balanced approach to deficit reduction, but in practice he is offering all tax increases and no spending discipline. He has offered nothing meaningful on entitlement reform. The proposal put forward last week by Secretary Geithner was embarrassing.

I happen to like Secretary Geithner. I stood up for him under some trying circumstances on the Finance Committee before he was approved by the Senate. I did it because I believe he is a hard worker. I believe he is an intelligent man, and I personally like him. But, my gosh, if I were the Treasury Secretary and the President gave me that plan to go and show it to the leader of the House, the Speaker of the House, I would have said: No, Mr. President, you can't do this. This is an insult. If the President said you have to do this for me, I would say I think it is better for me to resign at this point.

It is embarrassing. I think Secretary Geithner knows it. If he does not, then he is not the man whom I have always thought he was. That proposal did nothing to address spending, aside from wanting to increase it. But that is where the Democrats are.

I understand the Democrats' predicament. Right after the election it appeared the door was open. The President seemed willing to address tax revenue in a responsible manner, a manner respectful of the legitimate concerns of the House majority and the 62.6 million individuals who did not vote for him. But within 1 week he was read the riot act by the unions and the AARP, who will resist any meaningful changes to the retirement spending programs that are now bankrupting our country.

Later this week I will outline a series of entitlement changes that could and should be supported on a bipartisan basis. The President told the American people he wants a balanced approach. My hope is the President comes forward on his own with his own details on how he would fix the entitlement spending programs; I mean real details on real proposals with real teeth, not the window dressing in the President's budget that even the Democrats reject and have rejected in the past.

The President has demanded a balanced approach. It is what he promised the American people and it is what we Republicans are prepared to give him. If the President wants to avoid going over the fiscal cliff, he can steer us away from it. The special interests and his liberal base will no doubt cry foul, but they will follow him if he will lead, and I don't see the leadership, between you and me.

Not to put too fine a point on it, but if we go over the cliff, it will be because the President wanted it to happen and he thinks he will get political points for doing it. With the Main

Street media, it is likely they will ignore the actual facts. Even though the President will never again run for any public office, he will have put cheap political points ahead of a reasonable deal he claims to support.

This is deeply cynical, and the President should understand that when the history of this episode is written, he will be portrayed not as a strong leader but one who wilted in the face of our generation's greatest challenge, caving in to the special interests over the well-being of the country. When he faced the choice of tough statesmanship or easy accolades from his house cable news network and a dead-ender base, he chose the latter.

I think it is time for the President to start leading and to put away his campaign talking points and talk to us rather than talking from a toy factory and trying to make his points. He needs to put away his campaign talking points, and he needs to engage in finding a balanced solution to our debt crisis. He needs to lead the country, and he needs to protect American small business, their workers, and their children from an increasingly dim fiscal future.

I am concerned about it. As I study it, the difference between the President's plan and what Senator MCCONNELL and I have suggested, putting it over for 1 year and giving us 1 year to dedicate that to tax reform, the difference is about $23 billion. At the most, it is $68 billion. We are going to go to the cliff, $23 billion? We would have to be nuts, even if our illustrious media will cover it up.

I yield the floor.

The PRESIDING OFFICER (Ms. KLOBUCHAR). The Senator from Iowa is recognized.

RULES OF THE SENATE

Mr. GRASSLEY. Madam President, there has been a lot of discussion lately about how the Senate is not working properly. This is evident to even a casual observer. On the other hand, to understand how the Senate was intended to work and what has gone wrong requires some knowledge of the history and the rules of the Senate. I would put more emphasis upon the history than the present rules of the Senate, particularly the history and purpose of the Senate expressed in the Federalist Papers by the people who were advising the States at that point, the colonies, to approve the Constitution.

To many people, this subject, no doubt, seems arcane and confusing. The simplistic explanation we get from the other side of the aisle—and it is a steady drumbeat—is that Republicans are filibustering everything just willy-nilly; thereby, grinding the Senate to a halt.

Various vague and nefarious motivations are suggested as to why Republicans would do such a thing, but the point they want Americans to take away is that Republicans are abusing the filibuster. This message has been repeated ad nauseam by Democrats in the hope it will sink into the public's consciousness by rote. In fact, the story goes that Republicans have so abused the filibuster, the Democrats have no choice but to take it away, even if it means violating the Senate rules in order to change the rules. Can you imagine a political party saying it is OK to ignore the rules or to change the rules?

In order to discuss this topic, it is very important to establish what we mean by the word ''filibuster'' and how it fits into how the Senate operates today and has operated historically. I hope everyone will bear with me as we try to understand this because I ultimately want to get down to how the proposed changes to the Senate rules threaten the very principle underlying our system of government, particularly the checks and balances within our system of government.

First, I have a legitimate question: What is a filibuster? We talk about it so much that we would think it referred to a very specific activity that is easily understood by everyone. It can actually refer to different types of activities. Of course, this leads to confusion, and that confusion is reflected in some of the speeches from colleagues on the other side of the aisle, intentionally or not.

When most Americans think of a filibuster, they probably think of Jimmy Stewart in the classic film ''Mr. SMITH Goes to Washington,'' standing and talking without stopping for an extended period of time to delay proceedings and to take a lot of theater just to make a point. This is the classic understanding of a filibuster. Unless all Senators have agreed to waive Senate rules, it is a fact that a Senator who has been recognized to speak may retain the floor as long as he continues to speak. This is the basis in the Senate rules for a classic filibuster, but this is not the rule some Democrats want to change.

When the Members of the majority party complain about how many filibusters the Republicans have engaged in, they actually mean how many times the Senate has voted on a motion to bring debate to a close, and that motion is called the cloture motion. When debate comes to an end, it also means no more opportunities for amendments. If Republicans don't agree to end debate and force a final vote when the majority leader decides we should end debate and vote, he calls that a filibuster. In fact, even when every single Republican votes in favor of ending debate, he still calls it a filibuster. It ends up in those statistics that add up to numbers that are not very intellectually honest. Think of Republicans voting in favor of ending debate and it is still called a filibuster.

We just voted a day or two ago, 93 to 0, to end debate on the Defense authorization bill. Is he still going to call that a filibuster as well? How can he accuse Republicans of filibustering when he is the one who made the cloture motion? This is a key point. When the Democrats talk about Republicans launching a filibuster, it is important to note it is the Senate majority leader who almost exclusively makes the motion to invoke cloture. I understand it takes a petition of 16, but not very many Senators I know ever initiate such a petition unless the Republican leader, when we are in the majority, or the Democratic leader, when they are in the majority, provoked that. This means the number the majority leader is so fond of quoting as a number of so-called Republican filibusters is the number of times he has attempted to shut down debate and block further amendments from being considered. Again, we are talking about a process launched by the majority leader intended to shut off debate and amendments, not some process initiated by Republicans.

If every time the majority leader made the motion to close debate we had been considering a bill for days or weeks with dozens of amendments and no end in sight, then there is a legitimacy to such a decision by the majority leader in the petition for cloture. He might then have a point. However, the recent history of the Senate cloture votes tells an entirely different story.

The majority leader has filed a motion to cut off debate in the same day a bill has been taken up over 220 times since he became majority leader. How can this be justified, considering the history of the Senate and given that it is a deliberative body? He certainly cannot claim Republicans are delaying action with excessive debate when he moves to cut off debate before that debate has ever begun. As I said, by forcing a final vote, a cloture motion also ultimately cuts off the amendments.

The right of a Senator to offer an amendment for consideration has been enshrined in the Senate rules from the very beginning. It is true that about half the cloture votes I cited were on the motion to proceed to consider a bill which is before the stage where amendments can be offered. I will say more on that point later. However, the majority leader has moved to cut off debate on amendments on a measure other than the motion to proceed over 100 times. In my judgment, he can hardly claim Republicans forced his hand by offering too many amendments when few, if any, amendments have even been considered when he attempts to cut off amendments.

What is more, the majority leader has consistently used the tactic called filling the tree, where he offers blocker amendments that block any other Senator from offering their own amendments unless the majority leader or somebody speaking for him agrees to set aside a blocker amendment so the other Senator can offer an amendment. This way he is able to get in line first to put his blocker amendments in place