

U.S. attorney, and they make a Federal case out of them. But they are not making Federal cases out of those cases in New Mexico, Louisiana, and Connecticut. Everyone who is watching what I say today, that is a sham.

The reason I mentioned the Attorney General, we have two Assistant Attorneys General they are holding up. Eric Holder called me yesterday and said: Is there anything that can be done to help me?

Again, I will have to file cloture on these. This is how it works, everybody: I file cloture, we get cloture, and they have 30 hours to stand around and do nothing. When 30 hours is over we finally get a vote. They get 30 hours for a circuit court judge, Supreme Court Justice, and Cabinet officer. For U.S. attorneys and assistant U.S. attorneys, they get 8 hours—an arbitrary number.

I don't plan on changing the rules again, but how much longer can we put up with this? Even law enforcement officers, as I have indicated, are held up for no reason. We don't hear people giving speeches about what horrible people the President selected to be U.S. attorney in Connecticut, Louisiana, and New Mexico—not a word. They just hide behind their obstruction.

I ought to mention that we have about 40 ambassadors they have held up. These are not political appointments; these are career ambassadors who have worked their whole lives to have one of these jobs where they represent our country. We have major countries where they have held up ambassadors: 25 percent of all African countries, no ambassadors; Peru; and on and on with all of the things that are being done—not for the betterment of our country.

We have the Assistant Attorney General for the Environment and Natural Resources Division. One would think that is kind of important with the fires burning in the West and the number of fires caused by malicious acts.

Is it right that we have all this degradation of our environment and there is nobody to enforce the law? I know the Koch brothers want no environmental protection. They say that, so maybe they are at the beck and call of the Koch brothers, who don't want these laws enforced.

The U.S. Department of Justice is the crime-fighting arm of our government, and they should not be handcuffed by not having the people to allow the Attorney General to have help with his responsibilities. It is hard to fathom that the work of Attorney General Eric Holder is being recklessly hindered by Republican obstruction.

It used to be easy for me to say "I call on my Republican colleagues to stop it," but they haven't stopped it for 5½ years. It is a shame. I would at least hope they could give our Nation's law enforcement all the tools they need to protect us.

#### RESERVATION OF LEADER TIME

Mr. REID. Would the Chair announce the business of the day.

The ACTING PRESIDENT pro tempore. Under the previous order, 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 until 5:30 p.m., with Senators permitted to speak therein for up to 10 minutes each.

The Senator from Maryland.

#### EXPIRE ACT

Mr. CARDIN. Mr. President, I take this time to urge my colleagues to find a way to proceed with the EXPIRE Act that Senator WYDEN and Senator HATCH worked on.

I am proud to be a member of the Senate Finance Committee, where this legislation was passed by a unanimous vote. We had an extensive markup where members offered numerous amendments.

This deals with expiring tax provisions, and if we don't take action, we will find that those who depend upon this tax policy remaining in effect—such as small business owners, students, people who use certain benefits, and some of our energy provisions—will find that policy expires at the end of the year. If that happens, what happens, quite frankly, is that—it has already expired in some provisions, and if we don't extend it, there will be continued uncertainty in our Tax Code.

It also means that if we don't pass this bill, it effectively raises taxes on a large number of Americans. So it will affect those who ride our transit systems. It is already affecting those who use transit systems. It is already having an impact because we haven't taken timely action. We can't wait any longer on the passage of this bill.

I would like to take this time to express my strong support for giving a fair shot to all Americans who depend upon a stable tax policy and are finding that our inactions are causing more uncertainty. It affects job creation in our communities. Let me give a few examples.

Small businesses depend upon the passage of this bill. Why do I say that? The research and development tax credit is very much at stake. Small businesses depend upon the help in the Tax Code to take risks, to invest in new innovation. More innovation occurs through small businesses than large businesses. More jobs are created through small businesses than large businesses. They need a tax code that is friendly for small business owners to accumulate capital, to take risk, and to develop the next cure for a dread disease, the next technology that will help us deal with cyber security, and the list goes on and on. But without the extension of the research and development tax credit, small businesses particularly are put at a tremendous disadvantage.

We have the expensing provision, which is a very popular provision, which allows small business owners to be able to take off immediately the cost of their investments in their company. It is bipartisan. We have always thought of that as a good idea.

If you are a small business owner and you are trying to plan as to your next investment but you don't know what the tax policy is going to be, you are going to withhold. You are not going to make those plans to put in that new piece of equipment that perhaps expands capacity or makes you more efficient so you hire more people, sell more product, and create more jobs. If you don't have the certainty in the Tax Code, you put off that decision, delaying the acquisition. Then maybe when you get back to it, times are different and maybe it is more challenging and you never go forward with that expansion. Those jobs are lost forever.

Literally, the passage of this bill helps small business owners to be able to make decisions to expand opportunity and create more jobs. That is at jeopardy if we do not move this bill forward.

One of the provisions that I have worked on with other Members in the Senate is the S corporation. S corporations are preferred by small companies because it allows them to pass through their income and expenses as if they are an individual taxpayer, avoiding the double taxation of a C corporation. Well, there have been changes over time on how businesses operate, and we need to reform the S corporation provisions so that they are friendlier toward small businesses and give them more flexibility on the use of this structure.

These are the provisions we want incorporated into the EXPIRE Act.

Let me mention one other provision that I think is very important in New Jersey, Maryland, and in all of our States. We have yet to recover fully from the housing crisis. We still have too many people in Maryland and—I am sure the Presiding Officer would agree—in New Jersey who are in danger of losing their homes through foreclosure. We still have a disconnect between many of the balances that are on mortgages and the value of the homes. So it is in everyone's interest to readjust the numbers so that it works; the person can afford to stay in the house. It makes sense economically, it is less costly to the mortgage holder, and it is certainly better for our community and certainly better for the homeowner to be able to maintain their house. So we restructure the loan.

We have had a policy in place that said restructuring those loans with loan forgiveness does not trigger a taxable event. That makes sense. Everybody agrees with that. We have to extend that policy because it is still needed today. We still need to make that connection between homeowners and the mortgage holders to adjust mortgages where it is appropriate to avoid foreclosure, to keep neighborhoods more stable, to help individual