

felt, how they will miss their brother. When I was getting ready to end the conversation with Jackie, she said, "Will you call Mom?" Her mother was visiting with Tim's wife in North or South Carolina—I forget which. So I called her when I hung up. We had another nice visit.

I told Michael, when I first called—and these calls are really hard to make. I have made a few of them, and they are difficult to make. This call was no easier than the others. It was sure a nice visit we had, in effect, crying on each other's shoulder. I think that is what these times are for, to be able to reflect on our loved and lost. So I indicated to each of those four to make sure they expressed to Tim's wife Shayna and their son Riley how our thoughts and prayers go out to her and the little boy.

Tim graduated in 2001 from South Tahoe High School. He joined the Army in April 2004—about 4 years ago. He is remembered by all as having a special sense of humor, for making people laugh, and really for his warmth. He was opinionated and strong, even from a young age. He was determined, courageous, and caring.

Tim married Shayna on the Fourth of July 2007. Their son Riley must now grow up to be a man without a father but with the gift of knowing his father was a real live American hero who gave his life for his country.

Honoring SGT Timothy Smith on the floor of the Senate is no more than a modest tribute to his great sacrifice. I hope it is some small comfort to those his life and courage touched that the Senate and the American people share the pain of their grief and the burden of their sacrifice.

In SGT Timothy Smith's memory, as I told his parents and brother and sister, we pray that every man and woman serving in Iraq will come home safely and soon.

CAPITOL VISITOR CENTER

Mr. REID. Mr. President, I had the good fortune, earlier today, to have the first visit in a long time to the new Capitol Visitor Center.

When I first came to Washington many years ago and served as a Capitol policeman, every evening in the summer part of my duty was to go out on the east front of the Capitol and watch things. I can remember having many fond memories, such as watching Carl Hayden in his wheelchair watching those concerts. Even back then, I thought, gee, this is such a beautiful place.

The east front of the Capitol is so much easier for visitors coming to the Capitol to see than the west front because there are not those big steps. Before, it didn't look very nice. The blacktop covered that place. That just didn't look right—with cars parked there and oil spilled from the cars.

I had the good fortune, in the third year that I was a Senator, to become

chairman of the Appropriations Legislative Branch Subcommittee. Back then, the reason I was able to do it was Senator Bumpers simply didn't want to do it. It was a great experience for me. I started working to do something to make the east front of the Capitol a little more visually nice. We did a number of things. First, we got the cars off.

With the help of many other Senators, we were able to finally get legislative permission to do something about it in a big way. The culmination of our being able to do that was when two police officers were killed on the House side, on the east front of the Capitol. That gave us the impetus to fund the project the way it should be funded. We did that. Now that is just great. It is so wonderful.

The Capitol Visitor Center is the eighth major expansion of the Capitol in its 214-year history. The last one was out here on the east front of the Capitol for the rooms we have there for holding meetings. This facility out here is almost 600,000 square feet of space. It is equivalent in size to the current footprint of the Capitol. It consists of beautiful sandstone, granite, and marble from 14 different States. The Capitol Visitor Center project conforms to "Buy American" standards. I saw a lot of beautiful things but probably the most beautiful on the tour this morning were the historic Olmstead fountains and lanterns. They have been beautifully restored and are going to be the centerpiece over there.

Mr. President, if someone wants to visit the Capitol today, there is no place for them to gather. It used to be on the east front, and now it is on the west front. The people who work here joke about it, saying: You can always tell when it is summertime because you can smell the visitors. The visitors stand out in the high humidity, heat, and they sweat. There is no place for them to go. The bathrooms in this facility are almost nonexistent. There is one on each side, and they are very small. This visitors center can hold 4,000 visitors at one time, and, with 8 magnetometers, they can process 2,000 people an hour. It will make this place vastly more secure than it is. We expect as many as 3 million visitors a year under the new process we will have here.

When visitors come here now, there is no place for them to eat, no place to go to the bathroom, and there are limited places to buy souvenirs. With our new facility, there will be a 550-seat cafeteria, with a beautiful kitchen that will be as good as anyplace there is in our country.

There is an 18,000-foot exhibition hall that will feature many never-seen-before historic documents, such as Madison's notes from the drafting of the Constitution.

There are two 250-seat orientation theaters. When people come to the Capitol, they will see an 11-minute film that is done so beautifully, and it will

tell them what they are going to see in the Capitol. That is as it should be. Now people walk in and don't know what to expect. There is a film they will see called "Out Of Many, One." It will be played every 11 minutes.

There are two beautiful gift shops—one on the House side and one on the Senate side—and 26 restaurants. There are meeting rooms for constituent meetings. The cost is a lot, about \$650 million. But in comparison, the Newseum, which was opened this past Friday, cost roughly \$550 million. It took 7 years to complete, and it did not have all the security problems we have had here.

I congratulate the Office of the Architect of the Capitol. They did a wonderful job. Everyone has cooperated. It is a facility of which we can all be proud. I enjoyed my visit through it. It will be an added feature of this beautiful building, and it will make it so people can come here safely and securely and all the many people who work in this Capitol and work in these office buildings will also certainly be more safe because there is a way to come in and there is adequate security.

RESERVATION OF LEADER TIME

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 proceed to a period for the transaction of morning business until 3 p.m., with Senators permitted to speak for up to 10 minutes each.

The Senator from Utah.

TAXES

Mr. HATCH. Mr. President, tomorrow is April 15, the day tax returns are due to the IRS for most citizens. It is a day most Americans meet with fear and loathing. Even though most taxpayers will not file their returns tomorrow because they have already done so or because they have filed for an extension, April 15 remains a symbol of a burdensome tax liability and an even more burdensome tax compliance system for millions of Americans.

April 15 is met with apprehension and dread for many reasons. The primary one is understandable. People do not like paying taxes. Who can blame them? Under the best of circumstances, if you owe Uncle Sam, a day spent with your tax return is worse than a day spent with the dentist. Yes, the IRS has become one of the most despised institutions in American life. However, a good share of this agency's reputation is undeserved. In fact, considering all we require the Internal Revenue Service to do and the resources we give them, the folks who work there do a pretty darn good job.

Paying taxes is never going to be popular, nor is it ever going to be fun. However, we all know it does not have to be as bad as it is. A great deal of the aggravation, a good share of the complexity, and much of the confusion is probably unnecessary.

I could spend many hours speaking about what is wrong with our tax system. It is, in military parlance, a target-rich environment. In fact, I expect we will hear a fair number of our colleagues speaking today and tomorrow on the Senate floor deploring the tax system. But amid all this denouncement of the IRS and the Tax Code, we in Congress should recognize an ugly truth; that is, a great deal of the blame for our far less than first-rate tax system lies right here with us, the Members of Congress who created it and who have the power to improve it.

I wish to focus on a disturbing trend we have seen growing much worse in recent years that is adding a great deal of stress to our already troubled tax system. This is the increasing tendency of the Congress to create temporary tax provisions and then allow them to expire while leaving taxpayers in limbo as to what the rules are going to be.

If we take a look at over the past dozen or so years, we see a growing proclivity on the part of Congress to enact tax provisions on a temporary basis rather than permanently. This has mostly been done to satisfy the often perverse demands of our budget rules.

But whatever the reasons, the effect of not extending these provisions before they expire has been greatly damaging to the tax system and to taxpayers' ability to understand and rely on the law. The effect has been to weaken this country economically and competitively.

Let us consider the research credit as an example. This is an important provision that has been in the law since the early 1980s, and it enjoys wide and bipartisan support in both the House and the Senate.

The research credit provides a strong incentive for businesses to increase their research and development activities in the United States. It probably is universally accepted that R&D investment is the lifeblood of high technology and is vital to the future of our economic leadership.

We all know this, and almost to a person, the Members in this body would say they support a strong, vibrant, effective, and permanent research system. Why then have we allowed this credit to expire 13 times?

Here we are, once again, in mid-April and our research credit has been expired since the end of last year. The worst part is, while we all believe it will be extended eventually, everyone knows the credit will not be made permanent, and the likelihood it will be allowed to expire again is very high.

In the meantime, many of our global trading partners have developed stronger and more permanent research

incentives in an attempt to lure away research from our shores. They perceive a weakness in our incentive system, and they are moving to capitalize on this very weakness. It appears these actions are working because we are seeing the amount of research activity in the United States growing much more slowly than it is overseas. We simply cannot afford to lose to other countries our research and the jobs that research brings.

Unfortunately, this problem goes way beyond the research credit. Each year, the Joint Committee on Taxation releases a list of expired and expiring tax provisions. The list for 2008 was 28 pages long and included an unbelievable 145 provisions. By contrast, the list released in 2003 was 13 pages and featured 71 provisions. Fifteen years ago, there would not have been much of a list at all.

Our habit of adding new expiring provisions in the tax law is out of control and, worse, our refusal to deal with extending these provisions on a timely basis well before they expire is inexcusable.

It is the obligation of the majority party in Congress to operate the legislative trains so they run on time and produce laws on which our people can at least rely, if not be proud of. While there is blame to spread between both parties in this area of expired tax provisions, which have such a degenerating effect on our already shaky tax system, we all know who is at fault for the current fiasco.

I do not think anyone in this body will have trouble recalling the weeks-long standoff that occurred late last year over the so-called AMT patch. All of us, though, would probably prefer to forget it if we could.

Instead of addressing the issue of alternative minimum tax and its expired thresholds early on, which would have lent a degree of certainty to an already obnoxious and insidious tax, the Democrats last year dithered on both the AMT patch and on the other soon-to-expire provisions.

The result was a last-minute agreement on the AMT patch that put this year's tax filing season in jeopardy, greatly confused the American taxpayers, and left behind the other now-expired tax provisions. Perhaps most stunningly irresponsible was the fact that we took care of the AMT patch for 2007 only, and now we are facing the same scenario for this year. It must have been so much fun last year that we want to do it again in 2008.

I am very aware of the arguments surrounding the question of whether extending these provisions should be offset, and I will address those on another day.

Today, however, on the eve of America's most hated day, I call on my colleagues, and especially those on the other side of the aisle, to consider why this is so and what it is we are not doing that is the reason why the words "April 15," "IRS," and "Congress" are among the least popular in the lexicon.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Texas.

Mr. CORNYN. Mr. President, I ask unanimous consent to be recognized following the remarks of the Senator from Oregon.

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

The Senator from Oregon.

TAX REFORM

Mr. WYDEN. Mr. President, for the next 33 hours, millions of Americans will face mindless, relentless, needless tax torture trying to shovel their way out from under an avalanche of bureaucratic forms as they struggle to complete their taxes.

Citizens Against Government Waste has calculated that Americans spend 4.3 billion hours each year filing their tax returns and complying with our tax laws. That is a lot of time to spend on something that is about as interesting as prolonged root canal work.

My guess is many Americans would rather read the phonebook than our Tax Code, and the phonebook is actually a lot shorter. So I am going to give one example of the heavy reading Americans have in front of us over the next 33 hours.

The alternative minimum tax, of course, is a killer tax for millions of Americans. It calculates taxable income differently than the regular tax. It adds a whole new layer of complexity to the Code and headache for our citizens. So I am going to read one of the portions of the AMT rules that clobber our middle-class taxpayers, and it is the one that is used to calculate the size of the interest deduction middle-income folks are allowed in our country.

Under section (C), it reads:

In determining the amount allowable as a deduction for interest, subsections (d) and (h) of section 163 shall apply, except that—

(i) in lieu of the exception under section 163(h)(2)(D), the term "personal interest" shall not include any qualified housing interest (as defined in subsection (e)),

(ii) sections 163(d)(6) and 163(h)(5) (relating to phase-ins) shall not apply,

(iii) interest on any specified private activity bond (and any amount treated as interest on a specified private activity bond on under section 57(a)(5)(B), and any deduction referred to in section 57(a)(5)(A), shall be treated as includible in gross income (or as deductible) for purposes of applying section 163(d),

(iv) in lieu of the exception under section 163(d)(3)(B)(i), the term "investment interest" shall not include any qualified housing interest (as defined in subsection (e)), and

(v) the adjustments of this section and sections 57 and 58 shall apply in determining net investment income under section 163(d).

It is obvious to all who are still awake at this point, since I have gone through just one of the sections, this is not exactly clarity in American Government. I cannot find anybody who can get through this. I would go through it again, but I only have 10