Washington or by being moved by a memorable party convention speech. For others the history of military service leads to a career in public service. For still others a single issue, such as a proposed freeway through a vibrant community, propels them into politics. But for Senator CARL LEVIN, serving Michigan families is something of a family business. Senator LEVIN's father served as a Michigan corrections commissioner. His uncle Theodore was chief judge for the district court in the Eastern District of Michigan for many years.

I was elected to Congress in 1982—the same year Senator LEVIN's brother Sander was elected to the House of Representatives. He has been ranking member of the House Ways and Means Committee. He is a distinguished Member of the House of Representatives, having served that body for going on 31 years.

The first time I met CARL LEVIN was over here. I was in the House, going to run for the Senate. We met in his office. The first thing I said was, I came to Washington a few years ago with your brother, elected in the same class.

He said: Yes, he is my brother but also my best friend.

How about that? That is something I have never ever forgotten. These two brothers, natives of Detroit, have done much for the State of Michigan.

CARL LEVIN is truly an outstanding Senator and an even better man. He is the longest serving Senator in his State's history. He dedicated his life to Michigan families long before he was elected to the Senate. He served as general counsel to the Michigan Civil Rights Commission and as assistant attorney general for the State of Michigan. He served two terms on the Detroit City Council, one of them as president of the city council. As a Senator Senator LEVIN has consistently advocated for Michigan families, whether that meant supporting the auto industry, protecting Lake Michigan, holding credit card companies accountable or securing funding for sons and daughters serving in the U.S. military.

As chairman of the Armed Services Committee, CARL LEVIN is the Nation's most respected voice on national security and the most powerful advocate for the men and women of the U.S. Armed Forces. As chairman of the Senate Permanent Committee on Investigations, he has sought truth on behalf of American families time and time again. He led investigations of the 2008 financial crisis, abusive credit practices and abusive credit card practices, and a long, extensive, extremely enlightening bit of work on the Enron collapse.

His dedication to the Senate is matched only by his dedication to his own family. He and his loving wife Barbara have been married for more than 50 years. They have three daughters and six grandchildren.

I am confident Carl is looking forward to spending more time with his grandchildren, taking long walks through his and Sandy's tree farm. It is a wonderful place they go. They don't harvest anything; it is just a bunch of trees, and they love that tree farm.

I so admire Senator LEVIN. Clearly, when he retires in 2 years, the Senate will lose its powerful voice for military families and issues that need to be investigated by this body. Michigan is a much better place because of CARL LEVIN. Our country, the United States, is a much better place because of CARL LEVIN's service.

RESERVATION OF LEADER TIME

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

The PRESIDING OFFICER (Mr. MURPHY). Under the previous order, the leadership time is reserved.

MORNING BUSINESS

The PRESIDING OFFICER. Under the previous order, the Senate will be in a period of morning business until 5 p.m., with Senators permitted to speak therein for up to 10 minutes each.

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

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. HATCH. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

TAX REFORM

Mr. HATCH. Mr. President, it is no secret that our Tax Code is in dire need of reform. Although there are differences of opinion about how best to fix our Tax Code, I do not think there is anyone in the Chamber who would argue in favor of keeping our current code as it is.

As I have said before, I believe there is, for the first time in many years, real momentum to get something done on tax reform this year. The leaders of the tax-writing committees on both sides of the aisle have expressed a desire to move forward on tax reform, and there is real bipartisan support in both the House and the Senate.

This is going to be difficult, there is no question about it. It is going to be very hard to form and maintain a coalition in favor of a set of reforms that will simplify the current Tax Code and promote economic growth. It is going to take a lot of hard work and it is going to take people from both parties to get it done. But I think we can succeed.

However, last week it was disheartening to hear the chairperson of the Senate Budget Committee talk about the possibility of including instructions for tax reform in a budget reconciliation package. This news was discouraging for a number of reasons. First and foremost, reconciliation, by its very nature, is a partisan process. In the few instances in recent history when reconciliation resulted in legislation, there was bipartisan support at the outset. That simply is not the case with this proposal. If the Budget Committee goes this route, it will needlessly inject partisanship into a process that, if it is going to have any chance of success, must be bipartisan.

There is simply no way to pass a purely partisan tax reform package with the current makeup of Congress. Make no mistake, if the Senate majority pursues this course of action, it will poison the well for tax reform. It will make it all but impossible.

I would urge my colleagues on the Budget Committee to resist this temptation. If they really want to see tax reform succeed, they should let the tax-writing committees in both the House and Senate do their jobs.

Another concern I have is that the statements by the Budget Committee chairwoman make it unclear whether she is arguing in favor of tax reform or simply in favor of raising taxes. My suspicion is she is talking about the latter. It has become more and more common for my friends on the other side of the aisle to argue in favor of simply eliminating so-called tax loopholes in order to raise revenue and then calling the process ''tax reform.''

Indeed, the President used this very same tactic in the State of the Union. He stated his support for ''comprehensive tax reform,'' but he spoke almost exclusively about using the process to raise more revenue. Some of my colleagues have made similar arguments in the Senate.

That is not tax reform at all. Tax reform, as it has been traditionally proposed and understood, is a process of eliminating certain preferences in order to broaden the tax base and lower the rates. This is how you simplify the Tax Code. This is how you make it more efficient and fair. Most importantly, it is how you make the Tax Code more conducive to economic growth.

If you are eliminating select deductions and preferences only to pocket the revenue for future spending, you are not reforming the Tax Code, you are simply raising taxes. If the Budget Committee is about to report a budget which includes restrictions for tax reform, I can't help but assume the process will be more about raising revenues than it will be about actually fixing our broken tax system.

Once again, if this is the case, the Budget Committee would be injecting partisanship into what has up to now been mostly a bipartisan effort. At the same time, they would be perpetuating the myth that our Tax Code is full of so-called loopholes which benefit only the rich. I have spoken about this at length on the Senate floor, but the message bears repeating.

The term we hear most often to describe deductions and preferences in