had a nexus. The nexus has changed dramatically since that time. That used to be where you would go and actually pick up something, but now it is where you can order something and that can be even moved around the country virtually at will. So we designated some States as not having to do it. Web sites could be set up in that State for people to sell through from anywhere.

So the taxes need to be collected. It needs to be fair, and right now it is not only fundamentally unfair to Main Street retailers, but it is costing States and localities billions in lost revenue. The Supreme Court invited Congress to address this issue, and we stalled. We know that early on the Internet was new, but now everything is done on the Internet. So now is the time for Congress to act.

Many Americans don't realize that when they buy something online or order something from the catalog of a business outside their own State, they still owe the sales tax. I know from being a legislator that was part of what we put in place. There is a form in Wyoming that you can fill out and pay your tax. It is pretty hard to keep track of, particularly on smaller items, but it ought to be easier on big items. And I do know there are about three people who comply with that.

For over a decade Congress has been debating how to best allow States to collect sales tax from the online retailers in a way that puts Main Street businesses on a level playing field with the online retailers. So on February 14, 2013, the bicameral—House and Senate—and bipartisan—Republicans and Democrats—put together the Marketplace Fairness Act that was introduced to close that 20-year loophole that distorts the American marketplace by picking winners and losers, by subsidizing some businesses at the expense of other businesses and subsidizing some taxpayers at the expense of other taxpayers. All businesses in retail sales and all consumers and their purchases should be treated equally.

The bill also empowers States to make the decision themselves. This is not Congress saying what has to be done or whether they collect them. If they choose to collect already existing sales taxes on all online purchases regardless of whether the sale was online or in-store, States will be able to if this bill passes. If they want to keep things the way they are, that is the State's choice. That is why this bill is the States rights bill.

The Marketplace Fairness Act does not tax Internet use, it does not tax Internet services, and it does not raise taxes. It gives States the right to collect what is owed by the purchasing individuals. Some argue that the bill is a disguise to create taxes. It is not. Consumers are already supposed to pay taxes and use taxes in most States for purchases made over the phone, by mail, or by way of the Internet.

Mr. President, in a couple of minutes we are going to have a moment of silence for the tragic events that happened. I yield the floor for the time to be able to do that.

Mr. REID. Mr. President, I ask unanimous consent for a moment of silence and that the Senator from Wyoming then be again recognized.

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

MOMENT OF SILENCE

The PRESIDING OFFICER. Under the previous order, there will now be a moment of silence to honor the victims of the bombings in Boston, MA.

(Moment of silence.)

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. ENZI. Mr. President, I wish to thank the leader for that moment of silence. I hope everybody in America will keep the people of Boston—particularly those who were injured or lost family members and those who saw the pain and the tragedy—in their prayers. I hope we would keep all the people across America who witnessed that on television or saw the replays of it on television in our prayers, and I hope the recovery will bring Americans together, as happened on 9/11.

MARKETPLACE FAIRNESS ACT

Mr. ENZI. To return to the discussion on marketplace fairness, I mentioned that most consumers are aware they are supposed to pay the tax on purchases that the retailer does not choose to collect at the time of the purchase, so I would like to provide some highlights of what the Marketplace Fairness Act actually accomplishes.

The bill gives the States the right to decide to collect or not collect taxes that are already owed. The legislation would simplify and streamline the country's more than 9,000 diverse State tax jurisdictions and provide 2 options by which States could begin collecting sales taxes from online and catalog purchases.

The bill also carves out small businesses so that they won't be adversely affected by the new law by exempting businesses with less than $1 million in online or out-of-State sales from the collection requirements until they have had a year in which they have had more than $1 million worth of sales. This small business exemption will protect small merchants and give new businesses time to get started. As has been mentioned, when they meet that level, then they have to be provided with a program that will do the calculations for them, provide for submitting the revenues, and also hold them harmless for any errors there might be in the program.

So don't let the critics get away with saying this type of simplification can't be done. The different tax rates and jurisdictions are no problem for today's software programs. When you order something online, you have to put in your ZIP Code. The ZIP Code will tell what the tax is from whatever jurisdiction.

As a former mayor and State legislator, I strongly favor allowing States the authority to require sales and use tax collection from retailers on all sales for each State that chooses to do so. We need to implement a plan that will allow States to collect revenue using mechanisms already approved by their local leaders. We need to allow States the ability to collect the sales taxes they already require.

If enacted, it would provide approximately $23 billion in fiscal relief for States for which Congress does not have to find an offset. This will give States less of an excuse to come knocking at the Federal door for handouts and will reduce the problem of federally attached strings.

A lot of people don't realize that the Federal Government is out of money, and that is shown by what was done through the sequester because the Federal Government usually pays property tax to States and localities that have Federal property. That amount has never been equal to what other people would be paying in their property taxes, but it has been a show of good faith that they recognize that with the government there, there is a loss of revenue and that the Federal Government should do something. So there is a tax level they have been paying. It hasn't gone up much and it hasn't gone down much until this year. Then, as part of the sequester, they decided they would hold 5.3 percent from all the States and all the local governments. That is called payment in lieu of taxes, and that is one way the States and the counties have lost money and a way they are going to have to make up for it if that continues. But there is also the possibility that the revenue they take in from this can reduce something like property taxes.

For many years I have worked with all the interested parties to find a mutually agreeable legislative package to introduce and ultimately enact into public law. This year Senators DURBIN, ALEXANDER, HEITKAMP, and I worked together with 25 of our bipartisan Senate colleagues to produce a bill that assists sellers and State and local governments to simplify taxes and use collection and administration. We are working with our House supporters—Representatives STEVE WOMACK, JACKIE SPEIER, PETER WELCH, and JOHN CONYERS—and have found common ground on this important issue to move forward with a bipartisan, bicameral bill in this Congress. I wish to publicly commend all of my Senate and House colleagues in taking a leadership role and working on this important issue.

The Marketplace Fairness Act is about States rights, and it is about fairness on the budget bill. We had a vote on this, and I was very pleased that 75 of the 100 Senators voted in favor of making the marketplace fair. So I strongly encourage my colleagues to vote for the motion to proceed on S. 743, the Marketplace Fairness Act, tonight at 5:30 when we have that vote. I

am hoping we will be able to duplicate what we did before and support the goals of States rights and a level playing field for all businesses.

I yield the floor, and 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. ROCKEFELLER. I ask unanimous consent that the order for the quorum call be rescinded.

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

Mr. ROCKEFELLER. Mr. President, we have an important opportunity this week, or before, to help small and local businesses all across our country. We have an opportunity to help the kinds of local businesses that make our small towns and rural States so warm and inviting. These businesses attract tourists because of the nature of their smallness.

Everything is not big. Everything that is big is not necessarily friendly. Small businesses are almost always friendly. Today these same small and local businesses are competing on a very unfair playing field. This is an issue I have cared about ever since the Internet was created. I felt strongly about it then and I feel strongly about it now—except even more so.

For over 20 years States have been unable to enforce their own sales tax laws on sales by out-of-State catalog and online sellers due to something I am familiar with only because of the specificity of the issue to the 1992 Supreme Court decision Quill Corp. v. North Dakota.

Sales tax is not collected for most Internet transactions, so consumers know they can benefit from a 5- to 10-percent discount online, and they know that before they go into a store. In fact, something that is even more discouraging—because I have made a point of watching it—also takes place, and that is what cell phones can do for shoppers. I have seen shoppers in various small shops, such as craft shops, tool shops, and other various kinds of Main Street shops, come in and look at the merchandise. They pick over the merchandise, compare it, decide what they like, and take a picture of it. While still in that small store, they go online and buy it, thus avoiding having to pay a sales tax. They never have to leave the store—or they can. They can just look at their cell phone when they get home and then buy it if they want to.

This strikes me as profoundly unfair, so profoundly unfair that it is one of the easiest issues I think I have ever dealt with since I came to the Senate some time ago. It is profoundly unfair to traditional shops and small businesses to end up serving as the display case for consumers who see the product in person but buy it online to avoid paying sales tax—or maybe they aren't doing it deliberately to avoid paying sales tax. If they are well versed in the ways of life, they can do that because they know they will get a nice little discount. On the other hand, it is just a habit because States don't have the money—particularly small States such as mine—they don't have the money to possibly collect that or go after that.

I feel very strongly about sales taxes. For the most part sales taxes are used, about 70 percent of them are used in my State for boards of education, public education. I think that is probably true in most States. But, frankly, I just don't know. It is true in my State, so I care about it. My State, because of what I have just described—simply buying online and not having to pay a sales tax or anything—my State lost about $103 million last year alone. That is a pretty big chunk of our budget. That sounds silly to California. On the other hand, California loses about $4 trillion-plus because of this, and this simple bill would correct that situation and allow them to be able to have the software to do all this.

In West Virginia we are fighting to keep our small towns vibrant, and I think the good Presiding Officer understands what I mean by that. His State has a couple of big cities, but it has a lot of small towns. My daughter lives in one. Those small towns are the heart and soul—towns such as Newtown are the heart and soul of America, with good people, honest people, doing honest commerce.

We need local retailers to keep our small towns vibrant. I believe we can have both a vibrant Main Street economy and e-commerce businesses together, but we have to have them both. Let's be honest. Allowing States to collect sales tax for online purchases is not going to stop the growth of e-commerce.

My Commerce Committee held a hearing on this issue a couple of years ago, and we had a bunch of folks who made all kinds of claims, but then a lot more folks who said this isn't fair. It is not a fair way to do business.

Today's technology, with the tremendous advances made in recent years, makes tax collection simple, makes it cheap, makes it reliable. In many ways, the Internet is the perfect environment to collect sales taxes because it can be automated.

If Congress does nothing, we will end up with States forced to raise income or property taxes to offset the growing loss of sales tax revenue. That doesn't seem right or fair to me, and I feel strongly about it.

I know the Congress has worked on this issue for a long time. I recall Senator ENZI's original bill on this issue was referred to the Commerce Committee. Senators ENZI, DURBIN, and ALEXANDER are, from my point of view, to be enormously commended for their commitment on this issue, keeping up the good fight. I have always thought it was the right idea, and I cosponsored the very first bill just as I am cosponsoring this current bill.

When Senator ENZI first introduced this bill, it was not a popular idea. Over time more people have come to understand that this is an issue of basic fairness—really just that word, ''fairness''—to make it possible to allow people to compete on a correct basis, and it is terribly critical to our States' fiscal health. So that is why I stand here excited to see a growing bipartisan consensus in this Chamber to pass the Marketplace Fairness Act. I commend its authors. By a vote of 75 to 24, the Senate recently supported the inclusion of this bill in the budget resolution. I hope we can finish the bill soon and level the playing field once and for all.

I wish to close by saying this bill is ultimately about fairness. It would allow small and local businesses—the kind that dot every town all across the United States—a chance to play on a level playing field and, in fact, in some cases a chance to operate, to be in business. By passing this bill in the next several days, we can restore fairness to small and local businesses.

I thank the Presiding Officer. I yield the floor and note the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

The PRESIDING OFFICER. The Senator from Rhode Island.

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

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

Mr. WHITEHOUSE. I am here on the floor today just to say a few words to follow the distinguished chairman of the Commerce Committee in support of the Marketplace Fairness Act.

I represent Rhode Island and I have to say my Governor, a former member of this body, Lincoln Chafee; the president of our State senate, Senator Teresa Paiva; our speaker of the house, Gordon Fox, and numerous other Rhode Island organizations have ardently urged us to pass this legislation. The reason for that is twofold. No. 1, they are losing immense amounts of tax revenue that is swirling down this loophole of noncollection. Actually, the number I think is $23 billion for 2012. Rhode Island is not the biggest State, so we don't have a huge chunk of it, but it is about $70 million for Rhode Island, which is pretty significant. So it is important to all of us, while the States are struggling, to make sure tax revenue that is due and just not being collected is put into the revenue equation.

The second thing is that it really just plain is not fair to the local businesses that have shops on Main Street, that have shops in the local shopping malls, to have competition with electronic delivery companies, with companies that exist on the Internet and with Internet shopping, that are subsidized, in effect, by the government.

Very often my colleagues come to the floor to say government should not

pick winners and losers. Government should not pick winners and losers—how many times have we heard that? If I had a nickel for every time somebody on the other side of the house said government should not pick winners and losers, I would probably be a wealthy man. But ''government should not pick winners and losers'' is a principle that really applies in this area because those companies that are operating a brick-and-mortar storefront are paying their taxes—they are paying their taxes—and the noncollection on the Internet sales puts them at an unfair disadvantage.

There are conveniences to Internet sales. Nobody wants to get rid of that. It is an important, growing part of our economy. I am all for that. In fact, I think I have family members who shop that way, including a daughter who is one of the more ardent eBay shoppers in the country, I suspect. But in any event, it is very important that we not add to the natural advantages Internet shopping has by creating this additional, manufactured tax advantage.

It comes down to a point that I think you could appreciate if you can put yourself in the shoes of a small business owner. Imagine that you own an electronic goods store and you sell televisions—imagine that you are a shoestore owner and you sell shoes for kids and adults—and somebody comes into your electronics store and they look at all the TVs, they call over your salesperson and they get the whole briefing on what is best and how you hook it up and all of the technical details about it, and they see exactly what they want. Then, when they have decided what they want, that is the moment when they should reach into their wallet and pull out their credit card and say: I will take that one. I will buy it. Instead, they reach into their pocket and they pull out a notepad and they write down the details of the television they were looking at, and they say thank you very much to the store owner, and they walk out and they buy it off the Internet.

The brick-and-mortar store has put all the expense into having the overhead, into having the television there, and into having the expert salespeople there, and a consumer takes advantage of that but then does not buy it, goes outside. That may still happen, but it will happen less if we can take out the unfair disadvantage that brick-and-mortar store owner has and put that back into balance.

I have had a shoestore owner say the same thing. A parent comes in, sits the kids down, and has the sales clerk bring out boxes of shoes. They try them all on, see which ones the kids like, see which ones fit best. Then, when they are all done and they are ready to make their purchase, again, out with the notepad. They write down the brand of the shoe, the size of the shoe, and then walk out of the store, and there is the sales clerk left to box up the shoes, wrap them back up in the paper, take them back in the back again, and they took all that effort and all that expense and they never made the sale.

Again, there are advantages to shopping on the Internet, and there are probably times when that kind of behavior by consumers will continue. But why add the subsidy of uncollected taxes to the advantages the Internet shopper has? Our local stores, our local small businesses need to have this set right and set into balance.

There has been a concern raised that the Marketplace Fairness Act would create all this immense bureaucracy and it would be so difficult to do this. That is really not true. The computer and billing systems that exist right now make this a virtually seamless transaction, and States are obliged before they can do it to come into compliance with the Streamlined Sales and Use Tax Agreement, which is a compact among States, developed by them, that has coordinated the different State tax laws so that this process can be easy and streamlined.

So I think this is a good moment coming for us after a very lousy week last week. We have the chance to get together on a bill that in the budget process I think gathered 70 votes—maybe more than 70 votes. I do not remember the exact count, but it was a very strong majority in this body. It was a completely bipartisan vote, with proponents and opponents on either side.

But I think that in the interest of fairness, in the interest of economic efficiency, in the interest of not picking winners and losers, and in the interest of helping to move our economy forward and protecting our stores that are on our Main Streets and in our shopping centers and shopping malls, this is a good thing to do. So I hope we will come together and pass this bill and show that we can act productively and in a bipartisan fashion and that we will do so this week.

I thank the Presiding Officer and again thank the chairman of the Commerce Committee for his leadership and enthusiasm.

I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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

The PRESIDING OFFICER (Mr. KING). Without objection, it is so ordered.

Mr. COONS. I ask unanimous consent to speak for up to 20 minutes.

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

CLIMATE CHANGE

Mr. COONS. Mr. President, today is Earth Day, so I wanted to come to the floor and reflect on some of the changes our Earth is experiencing and to talk at some length about how those changes are affecting my home State of Delaware and how the Delaware community is studying, planning, and preparing to deal with these important changes.

The recent National Climate Assessment has said that the last decade in the United States was the hottest on record, and that the last year was the hottest year ever recorded through the U.S. Government. We are waking up to fewer mornings with frost on our windshields, to less snow cover, to warmer oceans and freshwater sources, to more frequent and intense storms, to heat waves, to floods and droughts.

These many changes are affecting human health, agriculture, transportation, our water supply, our ecosystem, wildlife, and many other aspects of our daily lives and our American heritage. On top of all of this, we are seeing higher water levels in our oceans and estuaries, including in and around my home State of Delaware.

Sea level rises essentially for two different reasons. First, as the planet's ice sheets are melting, they are adding to the amount of water in the ocean. But second, saltwater actually expands as it warms. So as the planet's average temperature rises, so does the level of its saltwater seas.

The fact that Earth's oceans are rising each year is not new information. It has been rising for as long as we have been keeping track. What is jarring, though, is that the rate of rise is increasing steadily and significantly.

When the data was tracked between 1870 and 1930, sea level was rising at a rate of just under 4 inches per hundred years. Over the next 60 years, the sea level rose at a doubled rate of 8 inches per hundred years. And then just over the last 20 years, sea level has been rising at a rate of more than 12 inches per hundred years.

The water is rising. For those of us from coastal States, in particular for those in Delaware, it is rising fast. At just 60 feet, Delaware actually has the lowest mean elevation of any State in the United States, already making it more susceptible to sea level rise. But here is the thing. We also have another challenge in that the land itself is also sinking. There is a documented vertical movement of the Earth's crust underneath the MidAtlantic coast referred to as subsidence. It has been happening in Delaware since the last ice age, at a pace of roughly 2 millimeters every year. I know 2 millimeters does not sound like much, but it adds up to another 4 inches per century.

In total, that means you have got, between the water rising and the land sinking, making climate change and sea level rise specifically a very real issue for my State and for many other coastal States. An array of scientists of many different disciplines and backgrounds has studied this in and outside