

One theater manager said they have had a wave of resignations from managers who have seen their hours cut by 25 percent.

He said:

In the last couple of weeks, managers have been quitting on a daily basis from various locations to try and find full-time work. Mandating businesses to offer health care under threat of debilitating fines doesn't fix the problem, it creates one.

We already had 22 million people in this country who either can't find a job or can't find the full-time work they want. Now we have even more hard-working Americans whose hours are being cut because of the unreasonable burdens of the President's health care law. That is what this law does to jobs in America. That is what the coming health care train wreck looks like.

Here is another headline, this one from the New York Times over the weekend. It is on page 1. At the top of the page is the news about the capture of the second bomber. At the bottom of page 1: "Part-Time Work Becomes Full-Time Waits for Better Job." Part-time work is a full-time wait for a better job. The article talks about exactly this problem of people who want full-time work but can only find part-time work.

The article specifically cites the health care law as a reason why so many people are having trouble. It quotes one economist saying:

There is another reason to believe that part-time employment will stay higher for longer, namely, the incentives to employ part-time workers created by Obama's health care reforms.

The article goes on to add: "Confusion about the law and its requirements abounds."

That is the same point Senator BAUCUS made. Businesses don't know what to expect, people don't know what is going to happen and it is hurting families and it is holding down our economy. Again, that is what the health care train wreck looks like.

The train wreck also means the health care law is going to be very hard on family finances. It is going to increase how much people have to spend for insurance and care. A study by the Society of Actuaries says costs for health claims will go up an average of 32 percent—a 32-percent average increase across the country. Those higher costs are going to be passed along to consumers. That means more money out of the pockets of hard-working people, and that is going to be money they can't afford to lose right now.

We got another sign of the coming health care train wreck when President Obama finally released his budget for the next fiscal year. Of course, it came in over 2 months late. That is later than any other President who was already in office at the beginning of the year.

Why did it take so long? President Obama certainly didn't use the extra time to come up with any sort of a plan to stabilize the Nation's finances. In-

stead, he continues to add to the debt burden of America's children and makes it harder for Americans of all ages to achieve their dreams. Deficits continue far into the future. The President also offered no real entitlement reform and no plan to grow America's stagnant economy. President Obama is truly budgeting from behind.

What is interesting about his budget, though, is not just how late it is; it isn't just what that says about the lack of leadership from the White House. What is also very interesting is what this budget says about the coming train wreck of the President's own health care law.

The train wreck is coming not just because the President's health care law is unaffordable for families; it is also unaffordable for the taxpayers of this country. The President's budget fails to slow down Washington spending, but it is also dishonest about how much of a budget buster his health care law will be.

In fact, the administration has used a lot of smoke and mirrors to try to hide the true costs of the health care law. Here is how the Associated Press put it. They ran an article entitled "Tracking Obama's health law in budget isn't easy." The article points out that the President's budget includes no chapter, no table, not even a mention of what all the health care spending adds up to.

This Associated Press article quotes Bill Hoagland, who is a senior vice president at the Bipartisan Policy Center. He says: "I'm sure somebody has a spreadsheet somewhere, but clearly they are not publishing it in this budget."

The Obama administration knows that if they spelled out exactly how much this law is costing, the American people would be outraged.

So what do we know about the cost of the health care law? We know the President wants almost \$975 billion for the Department of Health and Human Services next year. It is a budget increase of over \$100 billion since just last year—an 11.5-percent increase. The health care law was supposed to help slow down the growth in spending. Instead, it is using taxpayer dollars to fuel the fire, and it is powering us toward the coming train wreck faster than ever.

Part of the money would go to pay for 3,000 more Washington bureaucrats at Health and Human Services. That kind of increase in Washington spending is not something the American people need, and it is not anywhere close to what we as a nation can afford.

In another part of the budget, it says Washington needs \$32 billion to pay for what the administration calls premium assistance credits. Those are the subsidies to help people pay for the new insurance they are going to have to get under the President's health care law. That is taking \$32 billion from taxpayers to help hide how unaffordable this health care law is for families. The President says that 10 years from now

this \$32 billion will grow to \$118 billion a year. That is a train wreck.

What else does the President want? He wants \$772 million for administrative costs at the Centers for Medicare and Medicaid Services. That is going to pay for more than 4,600 bureaucrats.

When I talk to people about their health care concerns, nobody has ever told me—and I am a doctor; I have practiced for over two decades in Wyoming and I was home this weekend at a health care fair—nobody has ever told me the problem is we don't have enough Washington bureaucrats. I have never heard that, not even once.

Still, that is exactly what we are going to get under the President's budget and under this health care law: costs going up instead of down; debt going up, not down; the Washington bureaucracy getting bigger and bigger. That is a train wreck.

The President's budget also asks for \$440 million for the IRS to administer the health care law. That is \$440 million the IRS would not need if Democrats had not forced this law on the American people. The Internal Revenue Service is going to need 1,954 more employees just to implement the health care law, not more doctors, not more nurses—1,954 more IRS employees. That is just the beginning of what the agency is going to be asking for in the next few years. We are going to see an army of new IRS agents and auditors to investigate the health insurance choices of Americans and their families.

The Obama administration isn't worried about all that power in the hands of those IRS agents. It is not worried about how unaffordable the health care law is for taxpayers. The only thing this administration seems to worry about is who is going to take the blame for the train wreck we all know is coming right around the corner.

The President's health care law is bad for our economy, it is bad for consumers, it is bad for patients, and it is bad for the health care providers of our Nation.

Now the President's budget makes clear his health care law is also very bad for hard-working American taxpayers. The people wanted real health care reform, but Washington Democrats instead gave them a train wreck.

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.

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

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

#### CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

MARKETPLACE FAIRNESS ACT OF  
2013—MOTION TO PROCEED

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of the motion to proceed to S. 743, which the clerk will report.

The assistant legislative clerk read as follows:

Motion to proceed to the consideration of Calendar No. 41, S. 743, a bill to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes.

The PRESIDING OFFICER. The Senator from Montana.

Mr. TESTER. Mr. President, I wish to speak on this bill. It is called the Marketplace Fairness Act. It will not do anything but damage to the marketplace, in my opinion.

This bill will impose new burdens on our small businesses. Let me repeat that. It will place new burdens on our small businesses. I have heard folks come to the floor and talk about how great this is going to be for small businesses. This is going to be terrible for small businesses. Small businesses are going to have to bring on more people. This is going to be more bureaucracy, with more accountants, more lawyers. This should be called the bill to employ more attorneys and more CPAs.

The fact is, I do not think the attorneys want this kind of work, nor do the CPAs want this kind of work, because what it will do is fundamentally alter the rights of States by allowing them to tax entities outside their borders.

Who is put at risk by this? Small businesses. If the small business screws up, by the way, they are the ones who are held accountable. We talk about this big old database out there that these folks are going to be able to dub into to determine what the sales tax is for a single entity of the 9,600 cities and States and municipalities that collect sales tax. If the business gets it wrong, they are the ones that have the penalty. I am going to tell you that small businesses are not that profitable to be able to go through this kind of an exercise.

In Montana we are in a little different situation. In Montana our budget has a surplus because we have handled our money wisely. Montanans do not pay a sales tax, we do not have a sales tax, and the people of the State of Montana have twice voted against having one. But our budget continues to operate with a surplus without that sales tax.

Now we are going to have other States balance their budgets on the backs of Montana's hard-working small businesses. It is wrong and, quite frankly, it is insulting. In fact, Virginia—right close here—has already counted these funds as part of their budgeting for a new transportation plan.

I would say this is bad policy that I hope—I know what the cloture vote was yesterday—people take a look at because this is not the direction this

body should be going. At a bare minimum, we should send this bill to committee and let the Finance Committee deal with it.

This has some real problems. It has real problems from an implementation standpoint. If we go down this road, it is a very slippery slope; it is going to create more bureaucracy; it is going to create more burdens for small businesses, including new liabilities for incorrectly collecting this sales tax, as I talked about before.

There are 9,600—let me say it again—there are 9,600 cities, States, and municipalities that collect taxes—different taxes: higher taxes on candy than in a different jurisdiction, sometimes no taxes on food. The list goes on and on and on.

It also leaves questions unanswered about how this could impose new taxes on financial transactions and 401(k) plans. It is bad policy.

What businesses will out-of-State tax collectors go after next? It is an aberration of States rights—rights which so many in this Chamber have supported.

It is a situation where we are going down a road that, quite frankly, we have not gone down before from a States rights standpoint. If we do this, I think it opens a Pandora's box, so to speak, as to new rules, new laws that potentially come down, using this as a basis for it.

As I said before, I empathize with the situation of States that have had their budgets underwater. But they ought not be looking at other States' small businesses—in our case Montana's small businesses—to get their budgets in balance.

I would urge my colleagues to vote against this bill. It would gut States rights. It would impose new tax burdens on small businesses and middle-class Americans. Quite frankly, this is bad policy, and we should not be passing bad policy around here.

I thank the Presiding Officer 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. WARNER. 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. WARNER. Mr. President, I rise in support of the legislation that is on the floor, the Marketplace Fairness Act. I rise as someone who has spent 20 years in the technology business helping to fund and develop online businesses, understanding the importance they play to our economy, and applaud the enormous growth of Internet-based businesses.

But I also rise in support of this legislation, because in addition to being a technology investor, I also was a Governor and know the importance that sales tax plays in funding so many critical State and local functions. Unfortunately, under the current cir-

cumstances, we have an uneven playing field because local small businesses, oftentimes bricks and mortar, follow the law and collect sales taxes from customers who make purchases in their stores while, on the other hand, many large online businesses that may be located or domiciled in some other State do not collect the same sales taxes. I think on this floor already we have heard repeated stories of some online retailers that even encourage people to go to the brick-and-mortar store to look, go out and price a product and then go back and go online and purchase that product. Not only does that discriminate against the brick-and-mortar store, but from a public policy standpoint, if these sales taxes are not collected, it creates an unlevel playing field between the online vendor and the brick-and-mortar store.

This legislation will help level the playing field. It is about fairness. It is about having a level playing field for all types of retail outlets. Let me make clear, all it simply does is require every business to collect and remit an already legal sales tax that has been put in place at a State or local level.

Because of this unequal playing field, because of current circumstances, because there has been a failure amongst many of our online vendors to collect these sales taxes, this creates a direct and immediate impact on State and local governments. As a former Governor, I can tell you the inability of States and localities to gather uncollected revenues undermines dramatically their ability to invest in K-12 education, police and fire prevention, funding for roads and bridges, public safety, environmental causes. You name it, all the basic core services that State and local governments perform, so many of them are directly funded in a major way by local or State sales taxes.

I would also like to mention how important this bill is to the Commonwealth of Virginia. Most recently in the Commonwealth, Virginia's leadership, with a Republican Governor and a bipartisan legislature, finally enacted legislation to make significant investments in our outdated and overstressed transportation network. Many of the folks work on the Hill or those of my colleagues who happen to live in Virginia know that traffic in Northern Virginia is at an almost debilitating point. We have finally in Virginia passed a funding source to try to address the transportation needs of Virginia.

Part of this solution, though, anticipates revenue from this legislation. So if we are going to be able to solve the transportation crisis that confronts not just Northern Virginia but all of Virginia, Virginia has to have the ability to collect all of its sale tax revenue. This is a large amount. The current uncollected amount of sales tax revenue in Virginia is estimated to be \$422 million over the past year.

That number is going to continue to increase as more and more vendors go