

pays for this? Our children pay for it. That is what happens.

The bill is laden with earmarks, where this group or that group or that one—the District of Columbia gets \$150 million, the State of Tennessee gets \$35 million, and the State of Nevada gets \$4 million. I don't know how this one got in here: The Music Writers of America are going to get \$3 million. The music writers will get \$3 million from the taxpayers and put on the debt. By our standards around here, it wouldn't even make an asterisk. But it is what this represents that is so outrageous.

The rum excise revenue sharing with Puerto Rico, \$184 million; special depreciation for ethanol plants.

I don't think there has ever been a financial bill which has come through this body that didn't have something for ethanol. Ethanol is a great idea. I am for it now. I used to be suspect about it. But it is such a vertical, integrated subsidy. Why do we have to keep throwing subsidy after subsidy into it? In fact, not happy enough with that little exercise, they also had to extend the tariff on ethanol that comes into the country from international producers so that the Northeast, which can't get the ethanol from the Midwest because it can't be shipped through the pipelines because ethanol can't be shipped through the pipelines because it bonds with water and the pipelines will not work—the Northeast, which can only get it shipped efficiently and cost effectively, say, from Brazil and have it shipped in by boat, has to pay a huge tariff on that—54 cents a gallon, which makes it economically unfeasible, even though it is an alternative fuel source that should be used throughout our country. And granted, we would like to have it produced in America, but I would rather be buying ethanol from Brazil than oil from some of our friends in the Middle East, such as Iran. Yet this makes it virtually impossible to do that. It is good policy, I say with great irony and sarcasm. Of course, it has nothing do with tax extenders.

Then there are serious policy implications. For example, it extends the sales tax deduction, which is a policy of essentially saying to high-tax States: You should increase your taxes on your people at the expense of the Federal Treasury. The sales tax deduction is nothing more than a revenue sharing for the Federal Government, where the Federal government says to a State: We will give you a deduction for increasing your taxes and the Federal taxes will then go up for everybody else to pay for that deduction. There are a lot of States that don't have a sales tax. There is no reason they should be penalized in this way. There is no reason people in New Hampshire should have to pay sales tax to subsidize a high sales tax in the

States of New York or Texas or California. It doesn't make any sense, from a policy standpoint.

This is not distributed in a very equitable way. The only people who can take advantage of this are the itemizers. Itemizers, by definition, usually earn more than \$60,000, at about the breaking point where you start to itemize your tax deductions. Basically, low-income people who pay a sales tax will see their sales taxes go up because States will want to raise them in order to claim their deduction, and low-income people will now have to pay more in sales tax and not be able to deduct it; whereas, high-income people in those States deduct it. It doesn't make any sense policywise or from a tax standpoint. It is just one important effort by one group of States that want to get this deduction put in place to take advantage of a bill coming through here.

The bill, as I said, is arguably the biggest budget buster ever brought forward by the Republican Congress. That is ironic in and of itself, isn't it? That is pretty ironic.

The way it is being brought forward is interesting. It is being brought forward in a manner which will make it extraordinarily difficult. This is being done by the Republican leadership for the Republican membership in a way that makes it extraordinarily difficult for anyone to attack the bill at any point and raise any of the issues which I just raised. In other words, if I wanted to address this deduction of \$35 million for Tennessee or if I wanted to address the music writers item, I will not be able to do that. That option is not going to be allowed to me on a traditional vote nor on a motion to strike. I probably would lose those motions, but that is not going to be available to knock those earmarks out.

If I wanted to raise the policy arguments on the doctors' fix, the fact that you have this unbelievable accounting mechanism used to pay for it, I am not going to be able to do that as Budget chairman. That will be denied. The Republican leadership is denying Republican membership the capacity to address these serious fiscal issues in this bill, including the fact it is \$39 billion added to the Federal debt. It is going to be brought over in a manner which I have never seen happen before, probably because it is the biggest budget buster in the history of our country passed by the Republican Congress. They do not want to have anybody highlighting it but are sending it over as a message from the House—not as a bill but as a message from the House, which dramatically limits the ability to attack it or raise issues by it. "Tax" maybe is the wrong term. Then they are going to fill the tree so no amendments can be made. Then they are going to have the final vote with motions to concur with the House mes-

sage. It is obvious they have the votes to do this. This bill has so much in it for so many different little folks and issues around here that they have racked up the vote count to the point where they can accomplish it. Well over 60 votes would be for this bill. The votes are there. They can do it. That is the way the majority works.

But we have to ask this question. The American people took the reins of government away from the Republican Party, the Republican Congress, in this last election. They did so in large part because they were tired of our hypocrisy as a party on the issue of fiscal responsibility. It would appear their concerns are justified. It is true that our colleagues on the other side of the aisle will probably be worse at fiscal management than we are. We have shown it to be in our nature to spend money. If you add up all the things they talk about in their campaigns, they will spend a lot, but at least they will not be hypocritical, going to the American people and saying: We are the party of fiscal responsibility.

We have to ask how we as a party got to this point where we have a leadership which is going to ram down the throats of our party the biggest budget buster in the history of the Congress under Republican leadership.

Anyway, the American people figured it out. I am sorry we haven't figured it out yet.

I yield the floor.

The PRESIDING OFFICER. The Senator from Ohio is recognized for 15 minutes.

HONORING OUR ARMED FORCES

FIRST SERGEANT CHARLES M. KING

Mr. DEWINE. Mr. President, I rise today to pay tribute to a dedicated and decorated Ohio soldier, Army 1SG Charles Monroe King from Cleveland. 1SG King was killed in Iraq by a roadside bomb on October 14, 2006, during a convoy mission to send supplies to Baghdad. He was 48 years old at the time of his death.

1SG King's last mission captures the essential character and selflessness of this man. A 19-year veteran of the Army, Charles was the senior officer on a resupply mission near Baghdad. According to others, Charles did not have to accompany the convoy, but, true to form, Charles went to offer his experience to the younger soldiers on the mission.

His friend and fellow soldier, Captain Jon Schaeffer, said this about what happened:

He did not have to go on that resupply mission, but Sergeant King loved his soldiers. He would not let them do anything that he would not do, so he was right there with them.

His heartbroken fiancée, Dana Canedy, added:

He said he could not, in good faith, send his soldiers on a mission unless he did it

himself. He made sure that each one of his soldiers took leave before he would take his leave.

That selflessness—that willingness to always put his men first—is a measure of Charles' leadership and courage. That Saturday in October, America lost a true hero.

A career soldier, Charles was scheduled to return home last month. He was a member of a unit from Fort Hood, TX, that was deployed to Iraq last November. As a veteran of the first Gulf War and one of the Army's very best soldiers, Charles was highly decorated. His numerous awards include the Bronze Star, the Meritorious Service Medal, the Army Commendation Medal, the Army Achievement Medal, and the Army Valorous Unit Award. This list of awards, impressive as it is, tells only part of the story of this remarkable man.

As his sister Gail said, "My brother was very humble about his military experience and all the things he had accomplished." Charles was born and raised in the Cleveland neighborhood of Lee-Miles, where his parents Charlie and Gladys still live.

Friends and family remember Charles as a soft-spoken, helpful little boy, who could be counted on to do more than his share of the work.

His former church Pastor, Vern Miller, recalled the day he asked for volunteers to build a three-foot concrete block wall for a needy neighbor. Charles was only a child, but he already had that natural impulse to help and to serve. Pastor Miller said that "Chuckie was the first to arrive. He was ready to work. Of course, he was too little to carry the heavy blocks, but he brought the workers water all day." In that giving little boy, we can see clearly the loving man he would become.

Charles was also a person with wide-ranging interests and passions. He was especially interested in art. When Charles was about 13, his mother enrolled him and his sister in an art class at a nearby community college. Gail said that, while she "failed miserably," Charles fell in love with art.

Upon finishing high school, Charles attended the heralded Art Institute of Chicago. Upon graduation in 1983, he worked as a fashion ad illustrator in Alabama. Known as a hard worker with a meticulous eye for detail, Charles created illustrations for advertisements, as well as for news stories.

His artistic talent continued to play a significant role in Charles' life long after he traded in a civilian career in art for a life of military service. While serving in the military, Charles became fascinated with the history of the 761st Tank Battalion, an African American unit that served in World War II. Ultimately Charles was so inspired that he drew a collection of illustrations of the unit in battle. His collec-

tion was put on display at the Pentagon in 1998, as part of the Black History Month celebration. More of his work is now on exhibit at military museums at Fort Lewis, WA, and Fort Knox, TN.

Charles King could have lived comfortably as a professional artist, but his strong sense of duty led him to enlist in the Army. "My brother was very much into service and serving others, and that was the driving force [for joining the military]," Gail said.

Charles joined the Army in 1987 and married shortly after. He soon became a dad, when daughter Christina was born. She was the light of her father's life.

While in the military, Charles served honorably in Iraq from 1990 to 1991, as part of Operation Desert Storm. Later, he was able to continue his education, attending Cuyahoga Community College and receiving an associates degree from Chamberlain Junior College in Boston.

Charles was remembered by his fellow soldiers as the consummate professional. Captain Schaeffer remembers how the normally soft spoken and gentle man was also a very capable leader, able to guide his troops in times of chaos. He said that "we all learned one thing: When Sergeant King yelled, you moved. He only yelled when there was good reason."

Before his last deployment to Iraq, Charles became engaged to Dana Canedy, a Pulitzer-prize winning journalist who worked for the Cleveland Plain Dealer and now serves as an editor at the New York Times. While Charles was in Iraq this last year, Dana gave birth to their son, Jordan. Charles was ecstatic.

During a 2 week leave in September, he got to see his 6 month-old son for what would, tragically, be the first and the last time. He could hardly put his baby boy down.

Although it was terribly difficult to be separated from his family, Charles came up with a unique and heart-warming way to communicate to his infant son Jordan. Miles away, Charles began keeping a journal addressed to Jordan. The journal, which reached 200 pages, was a collection of everything from short stories from his childhood to excerpts of his time as an artist. Mostly though, the journal laid out detailed guidelines and fatherly advice about what Jordan would need to know growing up.

Dana said this about that journal:

It was therapy for [Charles]. He wanted his son to know everything he could tell him. Everything from his favorite Bible verses, why he wanted to have a baby, why he wanted to be a soldier, and how to treat women.

Leafing through the pages, there are instructions for everything from how to deal with disappointment to letting his son know it was OK for boys to cry. As Dana said, "Charles was this big,

muscular guy, but he was like a big pussycat." Charles ended his journal to his young son, saying, "I will do my best to make you and your mother proud."

Indeed, Charles King made everyone who had the privilege to know him very proud.

News of Charles' death was devastating to his family, friends, and community. Since his death, phone calls have poured in to his family's home. "God is just continuing to work miracles in our lives," said Gail.

In a funeral service held in Cleveland at Lee Heights Community Church on October 23, friends eulogized Charles. They told stories about him that prompted a sea of smiles and nods from the friends and family packed into the tiny church, whose walls were covered with Charles' paintings.

Those in attendance remembered the boy who had grown up to be such an accomplished man. They remembered the brave soldier, the talented artist, and the loving son, brother, father, and friend. They remembered an American hero.

My wife Fran and I continue to keep all of Charles' family—his parents Gladys and Charlie, his sister Gail, his fiancée Dana, his son Jordan, and his daughter Christina—in our thoughts and in our prayers.

LANCE CORPORAL THOMAS KEELING

Mr. President, I rise today to pay tribute to Marine LCpl Thomas Keeling from Strongsville, OH. LCpl Keeling was killed on June 9, 2005, in an explosion in Iraq. He was assigned to the Marine Reserve's 3rd Battalion, 25th Regiment, 4th Marine Division based out of Akron, OH. He was 29 years old.

LCpl Keeling leaves his mother and step-father, Sharon and Robert Berry, his father Tom Keeling; his sister Erin Keeling, and his twin sister Kristen Keeling.

Thomas—Tom to his family and friends—graduated from Strongsville High School in 2000 and then attended Kent State University, graduating in 2004 with a Criminal Justice degree. Matthew Kichinka from Strongsville knew Tom as "Tommy Boy." He reminisced about his high school friend:

I still remember the first time we met in home room 10th grade year. You were my best friend in high school. I will never forget the great times we've shared, the mischief we caused in gym class, and the nights we closed at the kitchen at Giant Eagle. Thank you friend, for being there for me during those difficult times in high school and being the best friend a person could have.

Dave Murphy of Middleburg Heights, OH, moved to Strongsville not knowing a soul—that is until he met Tom. As Dave put it:

I moved to Strongsville when I was young. I was concerned I wouldn't find any friends,