

GRAHAM has been on the Finance Committee since 1995. In the 1990s, Senator GRAHAM was also a bipartisan bridge builder on tax and trade issues. Senator GRAHAM faithfully attended to Florida's interests during his service on the committee.

I thank also Senator FRIST for backing me all the way on this bill. He took months to get it to the Senate floor. At times many of our Republican caucus questioned whether it was worth the price of unrelated controversial amendments that were thrown our way. Our leader stayed the course. I appreciate that very much.

I would like to thank my staff on the Senate Finance Committee as well: Kolan Davis, our staff director; Mark Prater, chief tax counsel, and the other tax counsels—Ed McClellan, Elizabeth Paris, Dean Zerbe, Christy Mistr, and John O'Neill, as well as John's predecessor, Diann Howland. These individuals, along with Adam Freed, the staff assistant for the tax team, have been the workhorses for the committee—keeping the lights burning long into the night to make this bill possible.

Finally, thanks go to the hard-working interns and law clerks. I refer to Casey August, Grant Menke, and Peter Jordan. Grant took the summer off to call balls and strikes as an umpire in the New York-Penn league. Grant helped us with this bill in the spring and returned in time for the conference.

Let me extend my thanks also to George Yin and the staff of the Joint Committee on Taxation for providing guidance in this effort. I want to particularly point out the good work of Ray Beeman, David Noren, and Gray Fontenot. The Finance Committee tax staff refers to this trio of specialists as the "three amigos." The three amigos helped us find a lot of gold out there in corporate loophole land. Brian Meighan recently left the three amigos for the private sector.

I would like to thank the leadership staff for all their assistance. From Senator FRIST's staff, I thank Lee Rawls, Eric Ueland, Ronit Kumar, and Libby Jarvis. I also thank our Senate leadership team and their staffs, especially our able whip, Senator MCCONNELL.

Finally my thanks to go Jim Fransen, Mark Mathiesen, Mark McGunable and their capable staff at legislative counsel for taking on our ideas and drafting them into statutory language. These talented lawyers are the true wizards of the legislative process. They handle enormous pressure with professionalism and amazing dexterity.

I invite everybody to relax a bit today. After the vote tonight, everyone should go home and get a good night's sleep. As for me, now we are getting ready to wrap up. I am looking forward to going home to Iowa. It is harvest-time in the fields. I have some work to do on the farm. We also have a bit of an election coming up. God willing, the good folks of Iowa will send me back

here to continue to do the people's business.

I yield the floor.

The PRESIDING OFFICER. All time has expired.

The question is on agreeing to the conference report to accompany H.R. 4520.

Mr. GRASSLEY. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

Mr. MCCONNELL. The following Senators were necessarily absent from today's vote—the Senator from Colorado (Mr. CAMPBELL), the Senator from Georgia (Mr. CHAMBLISS), the Senator from Arizona (Mr. MCCAIN), the Senator from Pennsylvania (Mr. SPECTER), and the Senator from New Hampshire (Mr. SUNUNU).

Mr. REID. I announce that the Senator from North Dakota (Mr. DORGAN), the Senator from North Carolina (Mr. EDWARDS), the Senator from Florida (Mr. GRAHAM), the Senator from South Carolina (Mr. HOLLINGS), the Senator from Massachusetts (Mr. KERRY), the Senator from New Jersey (Mr. LAUTENBERG), the Senator from Vermont (Mr. LEAHY), and the Senator from Georgia (Mr. MILLER) are necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 69, nays 17, as follows:

[Rollcall Vote No. 211 Leg.]

YEAS—69

Alexander	Dole	McConnell
Allard	Domenici	Mikulski
Allen	Ensign	Murkowski
Baucus	Enzi	Murray
Bayh	Feingold	Nelson (FL)
Bennett	Fitzgerald	Nelson (NE)
Bingaman	Frist	Nickles
Bond	Graham (SC)	Pryor
Breaux	Grassley	Reid
Brownback	Hagel	Roberts
Bunning	Harkin	Santorum
Burns	Hatch	Schumer
Cantwell	Hutchison	Sessions
Chafee	Inhofe	Shelby
Clinton	Inouye	Smith
Cochran	Jeffords	Snowe
Coleman	Johnson	Stabenow
Conrad	Kyl	Stevens
Cornyn	Landrieu	Talent
Craig	Lieberman	Thomas
Crapo	Lincoln	Voinovich
Daschle	Lott	Warner
Dayton	Lugar	Wyden

NAYS—17

Akaka	Corzine	Kennedy
Biden	DeWine	Levin
Boxer	Dodd	Reed
Byrd	Durbin	Rockefeller
Carper	Feinstein	Sarbanes
Collins	Gregg	

ANSWERED "PRESENT"—1

Kohl

NOT VOTING—13

Campbell	Hollings	Miller
Chambliss	Kerry	Specter
Dorgan	Lautenberg	Sununu
Edwards	Leahy	
Graham (FL)	McCain	

The conference report was agreed to.

The PRESIDING OFFICER. The Senator from Connecticut.

Mr. DODD. Mr. President, there are a few of us who would like to be heard on different subject matters. Maybe we could work out some arrangement so we don't have to wait around. I have about 20 minutes to speak on the bill that was just agreed to. I know other colleagues will also request time on various matters.

I will ask unanimous consent that once matters of business are finished, I be recognized for 15 minutes in morning business.

GUARDSMEN AND RESERVISTS FINANCIAL RELIEF ACT OF 2004

The PRESIDING OFFICER. Under the previous order, the Finance Committee is discharged from further consideration of H.R. 1779, the Senate will proceed to the consideration of the amendment at the desk, which is agreed to, the motion to reconsider is laid on the table, the bill, as amended, is read a third time and passed, and the motion to reconsider is laid on the table.

The amendment (No. 4061) was agreed to.

(The amendment is printed in today's RECORD under "Text of Amendments.")

The bill (H.R. 1779), as amended, was read the third time and passed.

REFUNDABLE TAX CREDITS FOR MUNICIPALITIES

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to consideration of S. Res. 464, which the clerk will report by title.

The assistant legislative clerk read as follows:

A resolution (S. Res. 464) relating to refundable tax credits from municipalities.

The PRESIDING OFFICER. Under the previous order, the resolution is agreed to and the motion to reconsider is laid on the table.

The resolution (S. Res. 464) was agreed to.

The resolution reads as follows:

S. RES. 464

Whereas, the Senate today passed a free standing measure which is designed to address tax relief issues relating to Reservists and National Guardsmen;

Whereas, one of the provisions of the package provides tax relief to employers of Reservists and National Guardsmen;

Whereas, the employer provision is targeted to businesses and tax paying entities;

Whereas, State and local governments are facing budgetary pressures, particularly with regard to homeland security;

Whereas, many local first responders have been called to active duty in the National Guards and Reserves, and many state and local governments have continued to pay their salaries, thus increasing the budgetary pressure on state and local governments;

Whereas, the Senate recognized this pressure by including in the FSC-ETI bill a provision to compensate state and local governments for closing the pay gap of first responders who are called to active duty in the National Guards and Reserves: Now, therefore, be it

Resolved, That it is the Sense of the Senate that: