the points he is making. But he is aware, in terms of small businesses, that a small business owner would still have to be in the top 1-percent income bracket, the 35-percent bracket, to be affected? And, of all the small businesses in America, only 2 percent fall in that bracket? Only 2 percent of the 100 percent of the small businesses in America fall in the bracket.

To further make a point, I understand his point that this is the engine of our economy, small businesses. There is no question about that. There is no question, though, as well—let's say a small business owner is making $400,000 in gross income. The effect of the additional tax he would pay from the tax reduction he has gotten down to now would be $2,140 a year. Is my friend suggesting we are going to constrain and strangle business in America when 2 percent of the small businesses, roughly 5,000, who make $400,000 gross income and above, are going to have to pay $2,100 a year more, that that is going to constrain the growth of small business? Is that what he is saying? Is that going to prevent them from being able to invest or to be able to grow?

Mr. GRASSLEY. I am saying it is unfair to tax small business that is not incorporated at a higher rate than the tax on Fortune 500s, No. 1.

Number 2, this may only be 2 percent of the employers, but they are the people who create the jobs.

Mr. BIDEN. I couldn't agree more.

Mr. GRASSLEY. I have worked at packing plants; I worked at the Waterloo Register Company. I never had one poor person provide the job for me. I always had somebody who makes a lot more money than I do provide the jobs for me. We don't want to choke that off in America.

Mr. BIDEN. I thank my colleague for his response. He is always courteous. I just respectfully suggest that taking 2 percent of the small businesses in America, having them have to pay slightly more than they would have paid with this tax cut that is in place now—which, again, if they are making $400,000 in gross income, that means about $2,100 more they will pay—is a heck of a lot more preferable than asking middle-class taxpayers and asking small businessmen who make $50,000 a year, and mechanics who make $35,000 a year, and schoolteachers who make $40,000 a year, to have to pay more.

I find it fascinating that for those who do not like my proposal to deal with the top 1 percent, I have not heard any alternative offered. Are they suggesting we should repeal part of the tax cut or delay part of the tax cut for everybody? No, they make no alternative offer. The alternative offer they make is we are going to add it to the deficit, so the pages can pay. I am going to start calling this the page-pay bill. The pages will pay.

I see my friend from Oklahoma, whom I always enjoy hearing, and he was seeking the floor earlier, so I reserve the remainder of my time and await the eloquent words of my friend from Oklahoma as to why this is not a good idea. I am sure he has very many ideas as to why this is not a good idea.

I yield the floor. I reserve the remainder of my time.

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

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

Mr. NICKLES. I have just caught a portion of this debate, but I want to make a couple of comments. My very good friend from Delaware said, Why is this amendment a bad idea? This amendment is a bad idea because it is unconstitutional.

We all take an oath at the beginning of the year to uphold the Constitution. I know all of our colleagues are aware of article I, section 7 of the Constitution that says all bills raising revenue shall originate in the House of Representatives, but the Senate may propose or concur with amendments as on other bills.

The House originates tax bills. The amendment of our colleague from Delaware tries to turn an appropriations bill into a tax bill, a tax bill that did not go through the Ways and Means Committee. It certainly didn't go through the Finance Committee. I am on the Finance Committee. So it is unconstitutional.

If this amendment passes, the House will blue-slip it. For people who do not know what a blue slip is, they kill the bill. They will not even consider it. They will not even look at it. It is a great tradition in the House because we have tried it on occasion. Every time it happens, every time somebody tries to slip in a little revenue provision in the bill, no matter how insignificant in comparison to the overall bill, the House loves to blue-slip it and remind the Senate that the Constitution gives them and them only the right to originate revenue bills.

Our forefathers put it in the Constitution. We are sworn to uphold the Constitution. This is a killer amendment. It does not belong in this bill.

If our colleague wants to raise income taxes by 10 percent on the upper income brackets, he can do so. He can introduce a bill. He may or may not get a hearing before the Finance Committee. I hope not, but he might. He may or may not get a markup in the Finance Committee. I hope not, but he might. He might take a bill that is going through the Finance Committee and offer it as an amendment and be successful. I hope not, but he might. Those are all legal, constitutional avenues of raising taxes.

This is not. You don't raise taxes on a spending bill that is going through the Senate unless the House has a revenue provision. If the House has a revenue provision, then it certainly can be done. So that is one reason. Let's not kill this bill.

I have heard a lot of people say they support the bill. They want to pass the money, they want to assist the troops, they even want to assist the Iraqi people—it is hard to say the Iraqi government; they don't have a government yet, but we are trying to establish a government and I compliment Ambassador Bremer and the President. This is an enormous effort the United States is undertaking. It is challenging; it is expensive. It is expensive in dollars and it is also expensive in blood. We have lost American lives. We have thousands of Americans who are spending their time right now in Iraq, in Baghdad, away from their families, making a significant sacrifice. Now we are trying to say are we going to help them or are we not.

This amendment which purports to say we want to pay for it, but we are only going to have the upper 1 percent pay for it, I don't think is good tax policy. I don't think you can say we just want to sock it to the upper income people.

I heard earlier statements by speakers saying if we do not do this, the deficit is just getting really bad. I happen to be concerned about the deficit, too. But I might note we just passed a couple of appropriations bills and I tallied up the number of amendments to increase spending on those appropriations bills and I didn't hear very much on the other side about concern for deficit. One of the last appropriations bills we passed was the Labor-HHS appropriations bill, and there were amendments, primarily supported by colleagues on the other side of the aisle, that we defeated using budget points of order, that would have increased spending over a 1-year period, next year, $26.4 billion, and over a 10-year period $386.8 billion. That was just on the Labor-HHS bill alone. No one was saying the deficit concerns us.

Then on another bill, just to give another example on the Homeland Security bill, Senator COCHRAN's bill, Senator COCHRAN made points of order against amendments to increase spending by $17.4 billion in 2004 alone, and a total of $254.1 billion over a 10-year period of time.

I did not hear people say then, we are concerned about the deficit. In other words, they are quite willing to spend more money and bust the budget over the President's request and over what was agreed upon by both the House and the Senate. There was no concern about deficits when we were trying to increase spending in those areas.

Now we have a spending bill before us. This bill is outside the budget. It is requested as an emergency by the President of the United States. It passed the Appropriations Committee as an emergency. I am not saying it is perfect. I will tell you that I doubt it is