

fund to increase Army Active-Duty end strength by 30,000 personnel.

Although we have depleted the so-called Grow the Force initiative and the Army is now at an end strength of 547,000, the so-called well time for our soldiers has not improved. They still have little more than 1 day at home for every day they spend in the theater. Our soldiers and their families—

The PRESIDING OFFICER. The Senator's time has expired.

Mr. LIEBERMAN. Our soldiers continue to serve under an unacceptable strain. I ask my colleagues to ease that strain by adopting this amendment.

Mr. CONRAD. Mr. President, we are prepared to take that on a voice vote.

The PRESIDING OFFICER. If there is no further debate on the amendment, the question is on agreeing to the amendment.

The amendment (No. 904) was agreed to.

Mr. GREGG. Mr. President, I move to reconsider the vote.

Mr. CONRAD. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

AMENDMENT NO. 746

Mr. CONRAD. Mr. President, the next amendment is from Senator UDALL of Colorado. If he could describe it in 30 seconds.

Mr. UDALL of Colorado. Mr. President, I wish to thank Senator ENSIGN for joining me in this amendment. This is a deficit-neutral reserve fund amendment that would help prevent forest fires. Our State budgets are facing economic wildfires. This would help State and private lands reduce fuel loads so we can prevent catastrophic forest fires. Let's stand with Smokey the Bear. Let's prevent forest fires. Vote for this amendment.

Mr. CONRAD. Mr. President, on behalf of Senator UDALL, I call up his amendment No. 746.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

The Senator from Colorado [Mr. UDALL] proposes an amendment numbered 746.

Mr. CONRAD. I ask unanimous consent that the reading of the amendment be dispensed with.

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

The amendment is as follows.
(Purpose: To establish a deficit-neutral reserve fund for wildland fire management activities)

At the appropriate place in title II, insert the following:

SEC. 2. DEFICIT-NEUTRAL RESERVE FUND FOR WILDLAND FIRE MANAGEMENT ACTIVITIES.

(a) IN GENERAL.—Subject to subsection (b), the Chairman of the Committee on the Budget of the Senate may revise the allocations, aggregates, and other levels in this resolution by the amounts provided by a bill, joint resolution, amendment, motion, or conference report that would—

(1) allow wildland fire management funds for hazardous fuels reduction and hazard mitigation activities in areas at high risk of

catastrophic wildfire to be distributed to areas demonstrating highest priority needs, as determined by the Chief of the Forest Service; and

(2) provide that no State matching funds are required for the conduct of activities described in paragraph (1).

(b) DEFICIT NEUTRALITY.—Subsection (a) applies only if the legislation described in subsection (a) would not increase the deficit over the period of the total of fiscal years 2009 through 2014 or the period of the total of fiscal years 2009 through 2019.

Mr. CONRAD. Mr. President, we are prepared to take this amendment on a voice vote.

The PRESIDING OFFICER. If there is no further debate on the amendment, the question is on agreeing to the amendment.

The amendment (No. 746) was agreed to.

Mr. CONRAD. Mr. President, next we go to the Lincoln-Kyl amendment.

The PRESIDING OFFICER. The Senator from Arkansas is recognized.

AMENDMENT NO. 873

Mrs. LINCOLN. Mr. President, before I begin, I wish to say a word of thanks to Chairman CONRAD, who has done a tremendous job providing great leadership. He and his staff have done a wonderful job reflecting the President's priorities and, more importantly, putting balance to the budget before us.

Because my time is limited, I wish to take a moment to read to you a few excerpts from an editorial that appeared in the Arkansas Democrat-Gazette earlier this year. It was submitted by a member of a family who runs a timber operation in southwest Arkansas and that has been in the family since 1907. He said:

The estate tax kills jobs. It kills companies that provide jobs. In the process it kills towns and communities, particularly those in rural areas dependent upon the land and local industry.

Five times this man's family has been subjected to the estate tax—five times.

He goes on:

Between the 1950s and 1980s, vast amounts of money—tens of millions of dollars—were raised to pay the tax. Lands were clear cut, mills liquidated, communities destroyed. . . . The next hit will be too great.

Think about this type of family business. They have grown their business, reinvested in it over a century's worth of time, put almost all their profits back into it, and now this particular company employs over 1,000 Arkansans and has multiple mills that are worth a good bit of money—millions of dollars.

This amendment provides real relief to our family-owned businesses. In a time when our Government has handed out billions upon billions to failed Wall Street banks, it is time we provide a little relief to our businesses on Main Street that are in need of help right now. These are people who employ more than half the workers in Arkansas. These are the people who, if we reform the estate tax, will invest in their businesses and create more jobs.

The PRESIDING OFFICER. The Senator's time has expired.

Mrs. LINCOLN. I ask my colleagues to look at this seriously and realize we are not protecting the ultrawealthy. We are working for small businesses, family businesses in each and every one of our States.

The PRESIDING OFFICER (Mr. BENNET). I remind the Senator that the amendment has not been called up.

Mrs. LINCOLN. Mr. President, I ask unanimous consent to call up amendment No. 873.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

The Senator from Arkansas [Mrs. LINCOLN], for herself, Mr. KYL, Mr. NELSON of Nebraska, Mr. GRASSLEY, Mr. PRYOR, Mr. ROBERTS, Mrs. Landrieu, and Mr. ENZI, proposes an amendment numbered 873.

The amendment is as follows:
(Purpose: To create a deficit-neutral reserve fund for estate tax relief)

At the appropriate place in title II, insert the following:

SEC. . DEFICIT-NEUTRAL RESERVE FUND FOR ESTATE TAX RELIEF.

The Chairman of the Senate Committee on the Budget may revise the allocations of a committee or committees, aggregates, and other appropriate levels and limits in this resolution for one or more bills, joint resolutions, amendments, motions, or conference reports that would provide for estate tax reform legislation establishing—

- (1) an estate tax exemption level of \$5,000,000, indexed for inflation,
- (2) a maximum estate tax rate of 35 percent,
- (3) a reunification of the estate and gift credits, and
- (4) portability of exemption between spouses, and

provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2009 through 2014 or the period of the total of fiscal years 2009 through 2019.

The PRESIDING OFFICER. The Senator from North Dakota.

Mr. CONRAD. Mr. President, I wish to remind all colleagues that the chairman's mark takes the estate tax exemption from \$1 million per person in 2011 to \$3.5 million, \$7 million a couple. The proposal by the Senator from Arkansas would take it to \$5 million, and \$10 million a couple, reduces the rate from 45 percent to 35 percent. It is in a deficit-neutral reserve fund. The cost of this amendment from 2012 to 2021, when it is fully effective, is over \$100 billion. Where does the money come from? Either by cutting spending somewhere else or raising other taxes.

I urge my colleagues to reject the amendment.

The PRESIDING OFFICER. The Republican leader is recognized.

Mr. MCCONNELL. Mr. President, I wish to proceed for a few moments on my leader time. I am speaking in effect for Senator KYL, who has been our leader on the issue of the death tax for many years.

The Lincoln-Kyl amendment, on which we are about to vote, would decrease the burden on those who get hit with the death tax by increasing the exemption by \$1.5 million to \$5 million