Here is where Elizabeth Warren and Scott Brown stand on the issues.

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Scott Brown

TAX FAIRNESS	
Elizabeth believes that we should ensure that millionaires pay their fair share. She favors a plan to restore the tax rates for the wealthiest Americans that we had during the Clinton years. She supports ending special tax breaks for hedge fund managers.	Brown supports giving tax breaks to millionaires and voted to block the Buffet Rule, which would have required the wealthiest Americans to pay their fair share in taxes. [Roll Call Vote 65, 4/16/12]
WALL STREET	
Elizabeth stands up to Wall Street to protect consumers. At the Consumer Financial Protection Bureau, she worked to hold big banks and other financial institutions accountable, to level the playing field for consumers on mortgages, credit cards, bank fees and student loans.	Brown works to protect Wall Street. When Congress worked to rein in Wall Street, Brown was personally negotiating to weaken the rules and to give the big banks a \$19 billion break. After the rules passed, he negotiated in secret to weaken them. [Boston Globe, 5/2/12; Boston Globe, 6/4/12]
JOBS	
Elizabeth believes in putting people back to work in Massachusetts. She supports rebuilding roads and bridges, mass transit and rail, and protecting the jobs of teachers, firefighters and police officers. Elizabeth also supports streamlining regulations so small-business owners don't get tied up in red tape or strangled by hidden tricks and traps.	Brown voted against jobs for cops, firefighters, and teachers in Massachusetts t protect millionaires. Last fall, with almost a quarter of a million people out of work here in Massachusetts, Brown voted against three jobs bills. [Vote 160, 10/11/11; Vote 177, 10/20/11; Vote 195, 11/3/11]
HEALTH CARE	
Elizabeth believes that it's time to move forward on health care and that efforts to repeal President Obama's reforms are a distraction we can't afford. Elizabeth supports efforts to reduce health care costs, including innovation in health care delivery and research. Elizabeth believes we can improve the quality and affordability of health care without returning to the partisan battles of the past.	Brown supports the full repeal of President Obama's health care law. Repeal would allow insurance companies to deny coverage to those with pre-existing conditions, eliminate the ability of parents to keep their kids on their insurance plans until age 26, increase prescription drug costs for seniors, raise taxes on small businesses and decrease access to preventive care for all Americans. [Vote 9, 2/2/11; Vote 84, 3/24/10]
ENVIRONMENT	
Elizabeth supports clean energy and energy efficiency and will preserve strong environmental protections for clean air and clean water.	Brown has protected Big Oil, voting to keep billions of dollars in tax subsidies to oil companies. He has worked to weaken rules to reduce pollution, and votec to limit the Environmental Protection Agency's authority. [Vote 72, 5/17/11; Roll Call Vote 63, 3/29/12; Vote 196, 11/3/11; Vote 184, 6/10/10; Vote 54, 4/6/11]
MEDICARE/SOCIAL SECURITY	
Elizabeth believes in dignity and independence for all our seniors, and she will fight to protect Medicare and Social Security. Elizabeth supports the health care reforms that give seniors one free annual exam and that close the doughnut hole in Medicare and have already saved seniors an average of about \$650.	Brown has voted for a radical budget proposal that would require cuts to Medicare and Social Security. [Vote 116, 7/22/11; Center on Budget and Policy Priorities, 7/16/11; The Boston Herald, 7/23/11; The National Committee to Preserve Social Security and Medicare, 7/18/11; CNN, 7/18/11] Brown wants to repeal laws that give seniors a free annual exam and that help to pay for prescription drugs. [Vote 9, 2/2/11; Vote 84, 3/24/10]
WOMEN	
Elizabeth will protect access to birth control and support equal pay for equal work — especially now, when women are the sole breadwinner in many families struggling to make ends meet.	Brown co-sponsored legislation allowing employers to deny women health care coverage for birth control. He opposes equal pay for equal work, and believes that paycheck fairness and the effort to close the wage gap are a "burden." He even voted with his party to oppose the Senate confirmation of Supreme Court Justice Elena Kagan. [Vote 24, 3/1/12; The Boston Globe, 2/18/12; Vote 115, 6/5/12; Worcester Telegram and Gazette, 6/6/12; Vote 249, 11/17/10; Vote 229, 8/5/10]
NATIONAL DEBT	
Elizabeth will work to solve the federal debt crisis to protect Americans from having their Social Security and Medicare benefits cut. She believes in making smart cuts like ending tax subsidies for the oil and gas industry, eliminating loopholes for hedge fund managers, and requiring billionaires to pay their fair share so that we can put our country back on sound financial footing.	Brown voted along party lines and supported the Republican Party's radical budget-cutting proposals. He signed an extremist pledge that protects tax loopholes for special interests—no matter what. [Vote 36, 3/09/11; Vote 116, 7/22/11; Boston Globe editorial, 1/1/12; Boston Globe, 12/10/09]