

Wardell, Missouri, in the 1950s, after its board of education failed to use money allocated there for indoor toilets in the African-American school.

Mr. Speaker, her passion for this cause was so great that Mama Jewel went door to door asking parents not to send their children to school, a decision that ultimately led to an installation of those very same toilets. Even after retiring in 1994, she volunteered her time and her talents at her former school and at other schools where her former students taught.

In addition to her love for family and her love for service, Mama Jewel has always been a well-rounded enthusiast, displaying many of her talents and interests, which include sports, theatrical performances, cooking, and baking. To this day, Mr. Speaker, she remains very active in her church and in her community.

I know I am so blessed to know Mama Jewel. I am so blessed that Mama Jewel poured her all into my late son Huey's life. I am so blessed that she still is the matriarch of the family and of the movement.

So on behalf of the citizens of the First Congressional District of Illinois, I would like to congratulate my friend, Mama Jewel Barker, on this milestone and wish her many, many, many more birthdays.

May the Lord continue to bless Mama Jewel. May the Lord continue to shine His Shekinah glory upon Mama Jewel's countenance and upon her family.

TAX CUTS FOR MULTINATIONAL CORPORATIONS PAID BY WORKING FAMILIES

The SPEAKER pro tempore. The Chair recognizes the gentleman from Minnesota (Mr. ELLISON) for 5 minutes.

Mr. ELLISON. Mr. Speaker, I really do believe that the American people deserve a tax system that invests in our people and our community.

We need to have enough income and enough resources to make sure we are fixing our roads, our bridges, and our transit. We need resources to invest in scientific research for families who are wondering about what the answers just might be for their loved ones who have Alzheimer's or Parkinson's or whatever. We need to be able to defend our country. We need to be able to help people get a good education, healthcare, and housing.

These are things that I believe are well worth investment in as a nation.

Yet when we look at the Republican tax bill, we don't see a bill that reflects the needs of the country to take care of our people. What we see is a mass distribution from working people—middle class people—to the wealthiest Americans in the country.

We need a tax reform—a real tax reform—that protects retirement security for today's seniors and future generations; that provides quality education, job training; that researches

new medical cures and renewable forms of energy; and that supports our Nation's children.

Mr. Speaker, we need a tax bill that supports America's families and that can help us do better and live higher quality lives.

But, instead, the Tax Cuts and Jobs Act—a bizarrely named piece of legislation because it doesn't do anything for jobs—is in front of us. It is what Republicans offer as tax reform.

But here is what it does, Mr. Speaker: it moves more jobs overseas. This bill gives tax breaks to corporations offshoring jobs, driving down American wages.

How many workers lay in the bed at night looking at the ceiling hoping and praying that the plant doesn't close? How do we explain to them that we are going to cut taxes for these big corporations that would incentivize them to offshore? How do we tell them that?

Is that making America great again? I don't think so. It increases taxes for millions of Americans. Thirty-eight million middle class households will see an immediate tax increase—averaging \$2,000 by 2026.

Is that what we had in mind when we started talking about tax reform? Absolutely not.

□ 1100

This Republican tax bill doubles taxes on American families by making folks pay Federal taxes on taxes you already pay to your State and local government.

It is a good thing when local communities say: We are going to raise taxes on ourselves to meet local needs. When States and cities do that, they have been expecting for literally over 100 years that that would be deductible.

Yet the Federal Government, under the Republican tax plan, wants to take that deduction away, which will have the effect of putting downward pressure on what local and State governments can raise to make their citizens' lives better, beginning a downward spiral. As the Federal Government pays less, the States and cities will get less, and you will see services for people go down the toilet.

At the same time, you will see money not trickle down but geyser up to the richest Americans. Double taxation will drive down home values and limit local governments' ability to fund law enforcement—which is police, folks—schools, health services, and infrastructure.

Medical expenses, Mr. Speaker. The GOP tax bill raises taxes on families who have children with expensive disabilities or adults who need expensive lifesaving treatment for longstanding disabilities because it eliminates the medical expense deduction.

I had a lady named Carol, who is a senior, say: Look, I don't know how I am going to make it without this. I need this.

She met with me in my office just Monday, and she pleaded with me to

fight this Republican tax bill, specifically on the elimination of medical expenses.

But what about student loans? We live in a country where there is massive student debt, Mr. Speaker. If you are one of the 40 million people with student loan debt, you will no longer be able to deduct the interest you pay on these student loans, plus it eliminates the learning credits that make your tuition affordable.

As we all know, if you are rich already, you don't worry about student loan interest because you don't borrow the money, you just pay it. But what about the middle class of America? What about the working class people of America? What about folks who really need it?

Mr. Speaker, as I wrap up, I urge my colleagues to vote "no" on this Republican tax bill. It would have been nice to have real reform, but we are not getting it. Our only option is to eliminate this particularly sad piece of legislation.

GOP TAX CUTS

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from New York (Miss RICE) for 5 minutes.

Miss RICE of New York. Mr. Speaker, I rise today in opposition to H.R. 1, a deficit-exploding tax cut for the wealthy that will hurt middle class families in my district.

I am all for real, bipartisan tax reform that puts the middle class first, but that is not what this bill is. This is a giveaway to the wealthy and big corporations. It adds trillions to the debt and pays for it on the backs of the middle class.

Half of my constituents on Long Island deduct their State and local taxes, an average of more than \$23,000. Under this bill, that disappears. Corporations can still deduct their State and local taxes, but individuals and couples cannot. That means many middle class families will see their taxes go up, while the vast majority of relief goes to the people who don't need it: the wealthiest individuals and the biggest corporations.

The National Education Association also found that eliminating SALT could lead to a \$250 billion cut in education funding just in the State of New York over the next decade.

Make no mistake: this bill won't help the middle class. It will explode the deficit, and Republicans will try to pay for it with big cuts to healthcare, education, Social Security, and other important lifesaving programs.

I urge my Republican colleagues to give up this trickle-down fantasy and work with Democrats on real bipartisan tax reform that truly puts the middle class first.

REJECT THE TAX CUT LEGISLATION

The SPEAKER pro tempore. The Chair recognizes the gentleman from Texas (Mr. DOGGETT) for 5 minutes.