The bottom line for individual taxpayers—less than half of taxpayers get anything approaching a permanent tax cut, and an additional one-third have their tax liability changed by \$100 or less. That adds up for most Americans to tax increases

Business taxes go down. Here is the red line. Individual taxes, your taxes, you pay more, they go up, your taxes and mine.

The Republican plan is a tax increase bill for average Americans. Defeat the Republican tax bill to keep taxes from going up for average Americans who pay taxes in our country today.

IN RECOGNITION OF TRANSGENDER AWARENESS WEEK

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Florida (Ms. Ros-Lehtinen) for 5 minutes.

Ms. ROS-LEHTINEN. Mr. Speaker, I rise to recognize Transgender Awareness Week to bring attention to the challenges that transgender individuals still face today.

Our great country was founded on the values of opportunity and freedom. Unfortunately, we hear about bills and a public discourse that only seek to divide and discriminate against this vulnerable population.

Transgender individuals are active members of our community. They are our friends, our neighbors, and our children.

As the mother of a transgender son, I know that there is a great need for public understanding of gender identity. These are Americans who have the same hopes, the same dreams as everybody else, and should not be treated differently from their peers.

Mr. Speaker, the reality is that transgender Americans around the country work hard and want to succeed and provide for themselves and their families. They deserve to be fully protected under our laws.

We must come together as a country to say no to prejudice, no to discrimination, and no to harassment. That begins by respecting, by accepting, and by embracing each individual.

CONGRATULATIONS TO DR. EDUARDO PADRON

Ms. ROS-LEHTINEN. Mr. Speaker, I would like to congratulate Dr. Eduardo Padron on being selected into the board of trustees of the Urban Institute.

The Urban Institute is among our Nation's leading public policy think tanks, with a mission to open minds, to shape decisions, and to offer solutions.

It is not hard to see why it selected Dr. Padron as its board member. Dr. Padron serves as the president of my alma mater, Miami Dade College, and he has dedicated his life and his career to advocate on behalf of underserved populations.

Throughout his presidency, Miami Dade College has been propelled into a position of national prominence, and it is a shining example for how a college can bring about real and positive change in a community.

Dr. Padron's efforts and strong record of service have helped transform the lives of many in my community of south Florida, and I am confident that his tenure at the Urban Institute will be a successful one.

Once again, Dr. Padron, "felicidades," "congratulations."

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RECOGNIZING STANLEY TATE FOR HIS PUBLIC SERVICE

Ms. ROS-LEHTINEN. Mr. Speaker, I rise today to pay recognition to a true Florida icon, Mr. Stanley Tate.

Hailing from Miami, Stanley is a man committed to public service and helping those who need it most. He has dedicated his life to serving as a voice for the voiceless and has never ceased to put the needs of others before his own.

I am proud to have had the opportunity to have worked extensively with Mr. Tate throughout my time in the Florida State Legislature. Together, we pioneered many great initiatives, including the creation of the Florida Prepaid College Plan that is our Nation's premier savings plan to improve opportunities in the Sunshine State and advance higher education.

In addition to his many accomplishments, Stanley has remained a strong advocate for our Nation's leading and closest ally, the democratic Jewish State of Israel. He has remained steadfast in his commitment to fight issues like BDS and anti-Semitism, and I join him in his fight toward equality and acceptance for all.

Mr. Speaker, I wish Stanley Tate the best in his future endeavors, and I thank him for his tireless service to our community.

ISSUES ASSOCIATED WITH CLIMATE CHANGE

Ms. ROS-LEHTINEN. Mr. Speaker, I rise today to renew my commitment to addressing the many issues associated with climate change and to urge my colleagues to help be part of the answer by joining the bipartisan Climate Solutions Caucus.

My home district of Miami has experienced the impact of climate change firsthand. In Miami Beach, my constituents experienced ever-more frequent king tides that flood the streets with saltwater. Across all of south Florida, beaches and coastlines continue to erode away. These are just a few of the examples of the real consequences of sea level rise, which is a direct consequence of climate change. These facts cannot be ignored.

I would like to thank our colleagues Congressmen Carlos Curbelo and Ted Deutch, the founders and co-chairs of this important caucus, for recognizing that we cannot afford to ignore climate change any longer. It is not just a Florida issue. It impacts our entire courtry. I am proud to be a part of this diverse group of Members seeking to answer some of the most difficult questions associated with climate change

and work on practical solutions to mitigate its effects and build a more resilient nation.

REJECT THE TAX BILL

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

Mr. DOGGETT. Mr. Speaker, after a treacherous extended game of hide-and-seek, Republicans this week are rushing through this House a wretched tax bill. The future of this sneak attack on America depends upon how quickly the truth can catch up with so many lies.

This bill is just a way to curry favor with Washington's special interests, awarding tax windfalls to large multinational corporations and the fortunate few who sit way up atop the economic ladder.

"Don't worry," Republicans say.
"What middle class people lose to pay
for this unbalanced tax cut, will eventually trickle down. With a little fairy
dust magically, it will appear in your
pocket, and you will get more than
ever."

This is a massive corporate tax break where the tail is wagging the dog of a corporate tax break. The Republican gimmick that Americans are being asked to swallow is the same experience we have had previously. The middle class will not enjoy the benefits of this bill. Both history and arithmetic tell us that.

First, they are borrowing this money—much of it—to finance this tax break from the Chinese and the Saudis, and others whom we have looked to to pay for our immense national debt in the past.

Second, we know from experience that tax breaks like this do not create lasting jobs. But it is even worse than all of that because Republicans are creating a special new loophole for outsourcing so many more American jobs.

Candidate Trump, last year, made a central theme about protecting American jobs and stopping outsourcing, but he has endorsed a tax bill that does just the opposite. It creates a gaping new loophole to encourage greater outsourcing of our jobs and our profits abroad. Here is how it all works:

A multinational investor has a choice to make. Do I invest with new manufacturing in San Antonio, or do I choose Stuttgart or Shanghai? If I invest in America under their proposal, it will be a 20 percent tax on my profits; but if I invest abroad in Shanghai or in Stuttgart, the most I pay is 10 cents on the dollar, and more likely, I don't pay anything because of the way this bill is constructed. The bill will create some new jobs, no doubt, but it is a mighty long commute to Europe or Asia to get one of those jobs.

With the help of Washington's special interests, they have rigged up an even more complex international tax-dodging system that pretends to tax foreign investment at half the U.S. rate. In