

State and local taxes and medical expenses, for example.

Mr. Speaker, there is another place where this bill will hurt working families. Mr. Speaker, Benjamin Franklin said: "an investment in knowledge pays the best interest." When it comes to education, this plan is an inexcusable lost opportunity.

Education is one of the smartest investments we can make, and tax policy is a place where there is tremendous potential to do great things. Unfortunately, this tax proposal shortchanges America's schools, students, and teachers.

Ninety percent of students attend public schools, yet this tax plan starves public education by making changes to the property tax deduction and reducing funding sources for the bipartisan Every Student Succeeds Act.

On top of that, the plan would turn 529 college savings plans into a Trump-DeVos private school voucher scheme that will primarily aid wealthy families and will further undermine our public education system.

This tax plan doesn't just hurt our students, it also hurts teachers. Right now, across the country, teachers pay an average of \$500 a year out of their pockets to help stock their classrooms with supplies like pencils, notebooks, and materials to enhance learning, and that has been offset by a \$250 classroom supplies deduction, which is the least we could do to help those hardworking, underpaid teachers, but this bill eliminates that deduction for classroom supplies.

We should all also be deeply concerned about the consequences of this GOP tax plan for families who invest in higher education. The bill eliminates the student loan interest deduction, making it harder, rather than easier, for millions of Americans who are working to pay off their student loans.

On top of that, the bill repeals the lifetime learning credit and the Hope scholarship credit, has major reductions in tax credits for tuition, and will make employer-paid tuition count as income.

That is the wrong direction. We need a tax proposal that helps, not hurts, students and working families.

This proposal takes away important investments in education, and at the same time will add about \$1.5 trillion to the deficit, leaving our children and grandchildren to pay the bill.

Mr. Speaker, this plan will limit opportunities for people to get ahead. That is wrong. We should come back to the table and craft a plan that works for all Americans, not a plan that strongly and wrongly favors those at the top.

AN OUTSTANDING REFUGEE

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

Mr. EMMER. Mr. Speaker, I rise today to celebrate an outstanding educator in my district.

Ayan Omar of St. Cloud recently was honored as one of seven recipients of the Outstanding Refugee award from the Minnesota Department of Human Services. This award honors refugees or their children who are making innovative contributions to their community, and Ayan is well deserving of this commendation. She earned this honor as the result of her civic leadership efforts as a language arts teacher at St. Cloud Technical High School.

But for Ayan, her work extends beyond the classroom and into the community. She often speaks on panels or at events, and she was recently a featured speaker at St. Cloud's TEDx event, where she spoke about interpersonal communication.

We are lucky to have educators like Ayan who take their work into the communities they serve. Thank you, Ayan, for your commitment to education, and congratulations on this well-deserved award.

A COMMITMENT TO SAFETY AND CUSTOMERS

Mr. EMMER. Mr. Speaker, I rise today to recognize an outstanding constituent from my district, Andy Thiele of Monticello.

Andy recently competed in the 2017 International Foodservice Distributors Association Truck Driving Championship in Orlando, Florida. This competition highlights the best drivers in the food industry. This competition honors drivers from all over the country and their commitment to safety and excellent customer service.

Andy's devotion to safety is clear, as he has been accident free for 11 years and counting.

IFDA members, like the Twin Cities division of Reinhart Foodservice where Andy is employed, supply food to professional kitchens, hospitals, care facilities, colleges, and hotels.

We need truck drivers like Andy who deliver our Nation's food efficiently and safely across the country every day. I commend Andy and all those who competed in the competition this year for their dedication to professionalism and safety. I am glad my district, the State of Minnesota, and our Nation have dedicated truck drivers like Andy Thiele.

LIFESAVERS IN ST. CLOUD

Mr. EMMER. Mr. Speaker, I rise today to recognize five outstanding constituents in my district for an act of heroism that saved a fellow Minnesotan.

Police officer Curt Grosz, firefighters Adam Imholte and Dennis Ertl, and high school students Abigail Trelfa and Madison DeMarais worked hand in hand to save the life of Daniel Fleigle.

Daniel was on a bridge in Sartell, Minnesota, this summer when he accidentally touched a live wire and was electrocuted, sending him to the ground. Thankfully, his friends Abigail and Madison reacted immediately, calling 911 and beginning CPR. First responders Curt, Adam, and Dennis all responded to this scene shortly thereafter, and together they saved Daniel's life.

The quick response of these heroes ensured Daniel's full recovery. Without them, Daniel would likely not be with us today. I am lucky to represent such selfless and heroic people who run to their fellow citizens in times of need.

Thank you Curt, Adam, Dennis, Abigail, and Madison for saving Daniel's life and showing our community what a true hero looks like.

ELK RIVER'S OUTSTANDING VOLUNTEERS

Mr. EMMER. Mr. Speaker, I rise today to honor the incredible members of the Elk River Chamber of Commerce. Communities in my district like Elk River are successful because the members support and encourage one another.

Recently, the Elk River Chamber of Commerce, which represents 360 local businesses, honored some of its most active members as this year's outstanding volunteers. One was Pam Artmann of Edina Realty Elk River. In just 2 years with the chamber, she was named Ambassador of the Year for bringing positivity to her role.

The chamber also honored Tamara Ackerman of Avalon Salon for her work chairing and growing the Shiver Elk River 5K/10K Run. For this, she received the PACEsetter award, which highlights her dedication to service on the chamber board.

Finally, the chamber recognized Mark and Deb Urista of Edina Realty Elk River with the Keystone award, which recognizes their longstanding commitment and work with and on behalf of the chamber.

I am honored to represent servant leaders and entrepreneurs like Mark, Deb, Pam, and Tamara.

Congratulations to all of you on your well-deserved awards.

100 PERCENT OPPOSED TO THE GOP TAX PLAN

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Illinois (Ms. KELLY) for 5 minutes.

Ms. KELLY of Illinois. Mr. Speaker, I rise today to say what many in this body have said: we should simplify our Tax Code. However, I am 100 percent opposed to you and your caucus's efforts to write this bill in secret, hidden away from the public eye.

I am 100 percent opposed to your plan to give massive tax breaks to a superrich few and leave middle class and working families to pay the bill. As written, the richest 1 percent of Americans will receive one-third of the overall benefits from your so-called tax reform plan in 2018, but by 2027, this lucky superrich handful of Americans will receive half of its benefits.

Mr. Speaker, that is just wrong. Hardworking moms and dads deserve a tax break, not the wealthiest.

So, yes, I am 100 percent opposed to limiting the State and local tax deduction, a provision in the Republican tax plan that would hike taxes on more than 40 percent of my constituents.

I am 100 percent opposed to limiting the student loan deduction, especially

at a time when student debt totals more than a trillion dollars. Nearly two-thirds of Illinois college graduates have debt, and their average debt totals more than \$28,000.

Mr. Speaker, I am 100 percent opposed to repealing the elder tax credit, which helps families keep loved ones at home as they age.

I am 100 percent opposed to denying teachers, hardworking men and women who have dedicated their lives to teaching the next generation, a deduction when they dip into their own pockets to purchase school supplies their students need.

I am 100 percent opposed to repealing the work opportunity tax credit that helps businesses hire our brave veterans and young people starting their careers.

I am 100 percent opposed to repealing the orphan drug expense credit that helps find cures for terrible diseases like sickle cell anemia, pancreatic cancer, and cerebral palsy.

I am 100 percent opposed to saddling my children and grandchildren with an additional \$1.5 trillion in national debt just so Republicans can give a tax break to their donor base.

This is a scam. Mr. Speaker, I stand with the National Farmers Union, AARP, the National American Council on Adoptable Children, the National Federation of Independent Businesses, Fix the Debt, the American Society of Civil Engineers, the National Association of Realtors, the Mortgage Bankers Association, the Chicago Sun-Times, and the majority of Americans in opposing your so-called tax reform that is, frankly, nothing more than another attempt by the GOP to steal from the middle class and give to the rich.

Instead of packaging tax breaks for millionaires and billionaires, let's work together on a plan for all Americans.

□ 1015

Let's stop allowing one side of the aisle the ability to write legislation affecting more than 300 million people, in secret, behind closed doors, and away from the public eye. I am 100 percent in favor of bringing in some sunlight and letting the American people know exactly what we are doing.

I am 100 percent in favor of doing what we were elected to do: fix problems by working together.

I am 100 percent in favor of real tax reform.

I am 100 percent in favor of giving hardworking moms and dads what they need and deserve: a tax break.

I am 100 percent in favor of growing the earned income tax credit so families get bigger paychecks.

I am 100 percent in favor of creating tax initiatives for businesses that hire and train at-risk young people and underemployed people.

And I am 100 percent in favor of a child care tax credit that actually reflects the true cost of childcare in America.

Let's put the politics aside and give the American people real tax reform that supports working families and our small businesses.

On other note, one more thing I am 100 percent against is more thoughts, prayers, and moments of silence and no action toward gun violence prevention. Shame on us, Mr. Speaker.

THE REAL COST OF WAR

The SPEAKER pro tempore. The Chair recognizes the gentleman from North Carolina (Mr. JONES) for 5 minutes.

Mr. JONES. Mr. Speaker, approximately 5 weeks ago, we tragically lost four soldiers in Niger: Staff Sergeant Bryan Black, Sergeant La David Johnson, Staff Sergeant Dustin Wright, and Staff Sergeant Jeremy Johnson. As recently as this past week, we lost a soldier in Afghanistan, Sergeant First Class Stephen B. Cribben.

To honor those I have just named, and their families, I would like to close by reading a September 26, 2010, editorial by Bob Schieffer, the host of "Face the Nation." The title of his editorial was: "The Real Cost of War."

"I was in an airport lounge the other day when I saw a woman across the way. Why I kept staring, I don't know. Maybe it was just that she seemed so sad. And then I understood. And I looked away, hoping she had not seen me stare.

"Because in her lap was an American flag, neatly folded into a triangle and placed in a clear plastic case—a flag folded the way it always is when it is given to a soldier's family as the soldier's coffin is lowered into the grave.

"I figured her to be a soldier's mother, and I couldn't help but wonder what memories that flag evoked as she held it there.

"Did it remind her of the first time she had seen her child in the delivery room, or was it the memory of seeing him go off to school that first day, or when he brought home the prize from the science fair, or maybe made the touchdown, or gave her the first Valentine when he wrote out, 'Mommy, I love you.'

"I keep thinking about all the talk in Washington about the high costs of defense and how we have to cut the Pentagon budget before it bankrupts the country.

"But as I watched the woman, budgets seemed to be such a small part of all of it.

"No, the real cost of war is not what we pay in dollars and cents.

"The real cost is what we take from a mother who is left with just a memory—and a neatly-folded flag in a clear plastic case."

Mr. Speaker, I share that with the House because I do not understand why, after 16 years in Afghanistan, we cannot have a debate on the floor of the House by all the Members here, of both parties, of whether we should continue to stay in Afghanistan or not.

After 16 years, we have spent over \$1 trillion, 2,300 Americans have been killed, and over 20,000 wounded, but the House does not have a debate.

I call on Mr. RYAN to please, as Speaker of the House, initiate the committees of jurisdiction to mark up a new AUMF and bring it to the floor and let the 435 Members of the House have a debate, no matter whether they want to stay or come home. But by not debating, we are not meeting our constitutional responsibility.

REPUBLICAN TAX PROPOSAL

The SPEAKER pro tempore. The Chair recognizes the gentleman from South Carolina (Mr. CLYBURN) for 5 minutes.

Mr. CLYBURN. Mr. Speaker, I rise to alert the American people to the tax scam that is the Republican tax reform proposal, unveiled last week. It is reported that President Trump wanted to call this bill "cut, cut, cut." That would have been apropos.

The first cut is for him and his family members, the second cut is for his wealthy friends and acquaintances, and the third cut is for large corporations classified as LLCs. It certainly does not cut taxes for middle-income families or most small businesses. In fact, it does just the opposite. It is crystal clear who gets the cuts and who gets to pay more.

First and foremost, the GOP tax plan eliminates inheritance taxes that only apply to two-tenths of 1 percent of families who wish to pass along their wealth, unearned and untaxed.

Why are Republicans doing this? Because it is a huge priority for some of their biggest donors, and the middle-income families will be asked to pay for this \$172 billion giveaway to the superrich.

The GOP pretend not to be cutting taxes for the superrich by maintaining the top rate of 39.6 percent. However, their plan increases the income levels that the 39.6 percent applies to from \$470,000 a year to \$1 million. These proposed rate changes will cost over \$1 trillion.

The GOP tax plan also features a special rate for the owners of passthrough businesses that will cost \$448 billion. These are LLCs and partnerships that pay zero corporate taxes and whose owners' income is treated the same as everybody else's.

LLCs and other types of passthroughs make up 95 percent of all the businesses in the country. Some of the largest businesses, like Koch Industries, Chrysler, and, of course, most of the entities owned by the Trump organization are LLCs.

Passthroughs that are truly small businesses are not currently subject to the highest individual rates and already pay 25 percent or lower. The National Federation of Independent Businesses opposes this provision for this very reason.

Mr. Speaker, most of us, especially those who have worked in State governments, view our States as the best