

with Republican Members to try to make some of these nervous people feel a little more comfortable. No wonder Donald Trump is eager to see this bill pass. It is designed for Donald Trump.

First, he is the self-proclaimed king of debt. Well, you got it in spades with this bill because the Republicans have raised the debt ceiling \$1.5 trillion to finance these tax cuts for people who, frankly, don't need them. Because you have to pay interest on that, it is a \$2.3 trillion additional burden on our children and grandchildren.

It eliminates the alternative minimum tax. Even though Trump refused to honor his commitment to release his tax returns, one was leaked to David Cay Johnston, and it showed the only reason he paid substantial taxes in 2005 was because of the alternative minimum tax. Getting rid of that would save him \$31 million in one year.

There is a special break for pass-through entities. It is, theoretically, for small businesses, but many of the passthrough entities are not small businesses. They include hedge funds. Donald Trump's disclosure form lists hundreds of passthrough entities. That is how he does business.

Of course, the biggest and most outrageous loophole is to completely eliminate the inheritance tax over the next 10 years. This will save a couple thousand people, extraordinarily wealthy people, \$172 billion that would otherwise come to the government to be able to fund programs for our veterans, deal with the opioid crisis.

Donald Trump will be able to pass off hundreds of millions, maybe a billion or two, tax free. Remember, most of that money had never been taxed in the first place. You don't become a billionaire on W-2 income. It is all appreciated, untaxed capital.

Well, it also shatters a bipartisan agreement for alternative energy. Donald Trump is doubling down on energy of the past, trying to breathe life into a failing coal industry. Their bill would break a bipartisan agreement for wind energy, which we carefully negotiated on a bipartisan basis, and the industry has gone ahead and pledged billions of dollars.

Eliminating that agreement, the only retroactive provision in the bill, puts at jeopardy billions of dollars of investment and tens of thousands of jobs. Score one for Donald Trump.

But the worst element of this bill, I think—and there is a lot to choose from—is its Alzheimer's tax. It would deny the medical exemption to over 9 million middle class families to be able to deduct extraordinary medical expenses.

Think of a family that is trying to cope with the challenges of a loved one with Alzheimer's. This costs them tens of thousands of dollars, sometimes hundreds of thousands of dollars in a year. It takes away the tax deduction from them.

This is an outrage. It is made for Donald Trump and large corporations,

but, sadly, it increases taxes on many middle-income Americans, especially with the Alzheimer's tax, denying some of the middle class families in the most difficult circumstances a little tax relief. It is inexcusable.

They couldn't defend it in committee. Let's see how the Republicans defend it on the floor of the House. But more important, let's see how they defend that to 9 million American families.

FLOOD INSURANCE REFORM

The SPEAKER pro tempore (Mr. THOMPSON of Pennsylvania). The Chair recognizes the gentleman from Illinois (Mr. BOST) for 5 minutes.

Mr. BOST. Mr. Speaker, I rise today to lend my support to the flood insurance reform legislation that we considered on this floor yesterday and passed.

Let me tell you the reasons and the importance of that particular legislation. One is, the problems that it deals with is FEMA's flood plain maps can be inaccurate and are based on old technology. Property owners in the insurance flood plain plans are required to pay flood insurance premiums, even though they may not be at risk under the old maps whenever you look at it.

For example, today I brought a map from my district—one of the places in my district where these maps are wrong. This is actually Carterville, Illinois. If you will notice, as the flood plain comes down here from the north, actually, that is really unique because, if you will notice right beside it, out of the flood plain is the creek that actually flows and the ditch that is the creek, and the flood plain is not in that. Yet it is over in the other area here, where it affects homes that are actually charged larger amounts of money on their flood insurance when they are not even in the flood plain. Yet it never even continues to flow on down to Crab Orchard Lake, where the natural water flow goes. So those areas are out of the flood plain, according to this mapping.

The flood zone maps—here is the problem: property owners can challenge the map under existing law, before we sent this over, and you can challenge it, but it would cost you \$2,000 to challenge that. Or if you wanted to participate with your city, the city taxes would then be charged \$17,000 to challenge the map.

Flood insurance is vitally important and necessary to the people around this Nation and the security that it gives to others that are not in flood plains for not having a cost dropped on them. But the accuracy of these maps are vitally important.

Two things the legislation did that were vitally important, it is easier and more affordable to appeal FEMA about their maps and whether or not something is in a flood plain. It also uses its higher technology to truly draft the flood plain maps in a way that they are fair, and that the costs are not unbearable to many homeowners.

THE GOP TAX BILL IS A FRONTAL ASSAULT ON THE MIDDLE CLASS

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

Ms. ESHOO. Mr. Speaker, the tax bill being considered, H.R. 1, is a frontal assault on the middle class and it will do lasting damage to our country.

The bill is a dishonest bait-and-switch for the 36 million middle and lower class families who will see their taxes increase under this plan to pay for tax cuts for the wealthiest 1 percent of Americans and large multinational corporations. It is paid for by eliminating the few remaining benefits in our Tax Code for the middle class and charging \$1.7 trillion to the national credit card, leaving our children and our grandchildren to pay for it.

This bill lets the middle class down at every turn, and it should be defeated. It eliminates the deduction for medical expenses, which over 9 million middle class Americans claimed in 2015, including over 1 million taxpayers in my home State of California. This is especially harmful to older Americans struggling with high medical costs and serious illnesses, like cancer and Alzheimer's, and Americans with disabilities.

It takes direct aim at college students across the country, raising the future costs of higher education by \$65 billion over 10 years by eliminating the deductibility of interest on student loans.

It taxes employer tuition assistance benefits for students and tuition waivers for graduate students by treating this as income, making it more expensive for future scientists, medical professionals, educators, and other leaders to get an education.

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It eliminates the lifetime learning credit and the deductibility of interest of student loans at a time when student loan debt in the United States just reached \$1.5 trillion. This is a bitter pill to ask our Nation's student borrowers to swallow.

Very importantly for my constituents, this bill bulldozes the State and local tax deduction. Almost 200,000 of my constituents claimed an average State and local tax deduction of \$31,193 in 2015. Under this plan, businesses can still claim this deduction. For example, the National Education Association estimates are that 250,000 education jobs will be put at risk because of this lack of deductibility. Just yesterday, the Fraternal Order of Police spoke out in opposition to this bill's dismantling of this deduction, noting that their salaries and the equipment that they use are paid for by State and local taxes on property sales and income. The Institute on Taxation and Economic Policy found that California stands to be the biggest overall loser in this plan and faces a \$12.1 billion tax increase in 2017 alone.

The bill also takes aim at the most valuable asset of the middle class:

their home. It limits the mortgage interest deduction used by homeowners, and this is eminently unfair. Californians just experienced the worst wildfires in our State's history, with over 14,000 homes lost. What does this bill do? It removes the deductibility for property losses due to natural disasters. I find this to be especially cruel.

What the bill does do is take special care of the wealthiest 5,500 estates in this country by doubling the estate tax exemption to \$22 million and then repealing it, removing the whole thing, by 2024.

Finally, the bill has terrible implications for the future of Medicare and the guarantee it has provided for Americans for over 50 years. Without budget changes to offset the \$1.5 trillion increase to deficits over 10 years, the bill will trigger automatic spending cuts under the statutory pay-as-you-go.

The Republican majority and the administration claim that this tax plan will "pay for itself." It is bad math, because we were promised in the early 2000s that jobs would be created, that the economy would grow, and the outcome was \$1.8 trillion of debt.

The investments that pay off the most are the investments we make in the American people, in education, in job creation, in infrastructure. These are critical areas that always expand our economy.

This House should reject this unfair, unbalanced, fiscally irresponsible plan that dims the future of our country by attacking the middle class.

APPRENTICESHIPS PROVIDE AN ALTERNATIVE PATH TO HIGH-PAYING JOBS

THE SPEAKER pro tempore (Mr. BOST). The Chair recognizes the gentleman from Pennsylvania (Mr. THOMPSON) for 5 minutes.

Mr. THOMPSON of Pennsylvania. Mr. Speaker, this is a pretty incredible week here in Washington, D.C., an incredible week for the American people. When you look at the things that we accomplished this week, we have had historic tax reform—long overdue. This is a break for hardworking middle class American families. I encourage folks to check out the facts for themselves on exactly what happens.

But it is not the only thing we have done. Already this week we have passed a conference report on the national defense authorization, the largest raise for our military in over 10 years, providing them the resources they need to be safe, to be effective, yes, to be lethal, and to be able to return home at the end of the day and to have their needs met.

We did something that was very important for a State like Pennsylvania, where we have almost 90,000 miles of streams. We did historic flood insurance reform, where we really separated and looked inland, the needs there, versus mixing things together, allowing local municipalities, as long as

they comply with the FEMA processes, to be able to really determine where the actual flood risk is. We haven't had that. In the past, it has all been done from Washington. It has been done rather poorly.

But there is more than that. This week is also National Apprenticeship Week, Mr. Speaker. I rise today to highlight apprenticeships.

Apprenticeships are a part of career and technological education as a pathway to family-sustaining careers and wages. Apprenticeships provide an alternative path to a high-paying job by providing opportunities to gain real-world skills while earning a paycheck.

Mr. Speaker, as co-chair of the Career and Technical Education Caucus, I know that a huge skills gap exists in communities nationwide. There are good-paying jobs out there, but the unemployed are either ill prepared or lack the appropriate education to fill these vacancies.

That is why I am proud the House did pass my legislation, the Strengthening Career and Technical Education for the 21st Century Act, earlier this year. It passed unanimously out of this body. The bill aims to close the skills gap by modernizing Federal investments in career and technical education programs by connecting educators with industry stakeholders. Career and technical education apprenticeship programs open the door for so many Americans.

Proudly, President Trump signed an executive order earlier this year to expand apprenticeships and skills-based education programs that put more Americans back to work in the trades.

We have seen too many students pushed down the college-for-all pathway that just doesn't work for some people. Obtaining an apprenticeship or career and technical education is a viable path that many high-achieving students can choose in pursuit of industry certifications and hands-on skills that they use right out of high school, in skills-based education programs, or should they choose, in college.

Mr. Speaker, we have all met young people who haven't been inspired in a traditional classroom setting. We all know people who have lost jobs who are underemployed, working multiple part-time jobs, and they are looking desperately for good-paying, family-sustaining jobs. We all know people who are aspiring for a promotion but keep falling short year after year.

Mr. Speaker, I think we all know families that have been trapped in poverty for generations. An apprenticeship can change that. A career and technical education can change that. Mr. Speaker, by the year 2020, it is estimated that more than 6 million jobs will go unfilled because of that skills gap of not having individuals who are qualified and trained to fill those positions.

Mr. Speaker, the legislation that will be passed off this floor tomorrow—and I speak of that optimistically, with

confidence—is estimated to lead to creating a confidence that will result, it has been estimated, in a million jobs being created.

Through measures with career and technical education and measures such as apprenticeships, we can help Americans to be able to enter the workforce, to find that on-ramp to opportunity, to give everyone the opportunity to earn a good family-sustaining wage and have that security.

Mr. Speaker, Americans deserve no less.

A TRUE STORY FROM SCRANTON, PENNSYLVANIA

THE SPEAKER pro tempore. The Chair recognizes the gentleman from Pennsylvania (Mr. CARTWRIGHT) for 5 minutes.

Mr. CARTWRIGHT. Mr. Speaker, I rise to tell you a true story from Scranton, Pennsylvania.

When Matty Loftus got out of the Army in 1970, he went to work for the TV tube plant in Dunmore, Pennsylvania, just north of Scranton. At the time, it was owned by RCA and later became Thompson Consumer Electronics.

Matty Loftus was 19 years old, and this was a great job, manufacturing picture tubes where a lot of great people worked, as many as 1,600 men and women. The pay was good; the benefits were excellent. They were union jobs, and the picture tubes they put together were so good, this company was able to sell them to Sony in Japan.

The people working at this plant were a community. They had wonderful company picnics. They had a softball league. They organized holiday parties for the kids and fishing derbies. Matty Loftus worked there for 30 years. He was able to raise four children on his salary alone.

Chuck Lampman is the same age as Matty Loftus, and they are friends. Chuck went to work for the RCA plant in 1972 when he was 21. He started in production, and he loved that job, too. He says: We were making the Cadillac of American televisions. By the year 2000, we were already starting to make the first generation of flat screen TV panels.

Around that time, Thompson won a worldwide award for making the best 27-inch TVs in the world, and everybody at the plant was so proud. Chuck says: That wasn't just a job; that was a way of life.

John O'Hearn got out of high school in 1975. He got a job at the TV plant right away. He worked production at first, but then he got bumped up into the machine shop. He made lifelong friends at that factory.

In 1994, NAFTA went into effect. Matty, Chuck, and John, they knew about it, but they didn't think too much about it. John remembers people in the machine shop who were interested in politics arguing over the effects of NAFTA.