

Unlike the 50 States who have control of their tax system, Guam is required to mirror the income tax portion of the Federal Internal Revenue Code, and any changes to the IRC would have a direct impact not only on taxes paid by my constituents, but also on the general fund revenues collected by the government of Guam.

Under the current framework, it is the United States Congress, not the Guam Legislature or any other elected body on Guam, that sets the income tax provisions for our territory. Any changes to the Internal Revenue Code are automatically mirrored and adopted as changes to Guam's local tax structure.

This does not give Guam the ability to decide for itself the best tax structure for the people of Guam. It applies decisions made for the Nation as a whole, with more than 320 million citizens, to significantly different demographics on our island of just 170,000 Americans.

Even more outrageous, Mr. Speaker, is that Republicans will have brought this bill to the floor without any opportunity for the Delegates from the territories to affect it or express our support or opposition through a recorded vote.

As the Speaker knows, as a Delegate from a territory, along with the other four territories and D.C., we are not able to vote on amendments on the floor of this House, nor are we able to cast a vote on the final passage of a bill.

Some on the other side will argue, especially since H.R. 1 is a tax bill, that the Delegates—therefore, the more than 4 million American citizens who live in the territories—should not be able to vote on the bills considered by this House because our constituents do not pay taxes to the Federal Treasury.

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But this ignores the sacrifices that the sons and daughters of Guam and the other territories make to defend our country through military service, as well as the fact that my constituents pay other Federal taxes that support Federal programs like Social Security and Medicare.

Importantly, Mr. Speaker, H.R. 1 will have a direct impact on my constituents because of the Federal Government's requirement for the government of Guam to mirror the Internal Revenue Code. This will directly impact the rates, deductions, and credits paid by Guam tax filers and, unlike the States, will also directly correspond to the revenues collected by our territorial government.

This, Mr. Speaker, is the very definition of taxation without representation.

So I cannot support the Republican tax plan because it ignores the impacts it would have on my constituents in Guam and the other territories, and it prevents the people of Guam from having a say, through their own represent-

ative in both the House and the Senate, in its development.

I oppose, Mr. Speaker, H.R. 1, and I urge my colleagues to defeat it. Vote "no."

#### WEALTHCARE ABOVE HEALTHCARE

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

Mr. AL GREEN of Texas. Mr. Speaker, I always acknowledge the pre-eminent privilege to stand in the well of the Congress of the United States of America. It is a unique opportunity accorded few in a country of millions. So I am honored to stand here, Mr. Speaker.

I love my country, but I must say, Mr. Speaker, I stand here with profound disbelief—profound disbelief—because I cannot believe, Mr. Speaker, that the Senate of the United States of America is considering removing 13 million people from insurance in a tax bill.

The Senate is proposing in a tax bill—that can't solve all of our problems, by the way—that 13 million people lose healthcare—13 million people without a primary care physician.

Perhaps not all, but it is fair to assume that millions will not have a primary care physician. Millions will no longer get the preventive care that can save dollars as well as lives. Millions will find themselves in emergency rooms receiving primary care.

I cannot believe that the Senate of the United States of America, in a tax bill, would remove 13 million people from the insurance rolls and, in so doing, acquire \$338 billion. The \$338 billion is not going to deficit reduction. The \$338 billion will go to line the pockets of people who can afford the best healthcare that the world can provide.

It is hard to believe that, in the richest country in the world, Mr. Speaker, we are about to move from healthcare to sickness care. Healthcare provides preventive care. Sickness care, Mr. Speaker, means that you show up at an emergency room.

By the way, that \$338 billion that is claimed as a savings—we will spend more than that on emergency room services for the 13 million—or the millions, whatever that number may happen to be—who are going to emergency rooms. We will spend it. People are going to get care. They won't get the best care.

We have, in the richest country in the world, concluded that we can take healthcare from those who dearly need it and provide wealthcare for those who already have it. Why would we put wealthcare above healthcare in the richest country in the world? I cannot believe that this is happening in the United States of America.

By the way, Mr. Speaker, you and I know that if the Senate can do this, then the House will follow suit. The

House will pick up that language, some variation of it, if not the exact language. We will find that, in the House, we will be voting to eliminate insurance for 13 million people.

Mr. Speaker, our country is better than this. Our country is a country that cares for every person where, yes, we will care for the well-off, the well-heeled, and the well-to-do. Yes. But we also care for the least, the last, and the lost. In this country, we care about people, and we want every person to have the best healthcare.

So I suffer from disbelief. I am thunderstruck. I cannot imagine the Senate removing 13 million people from healthcare to provide wealthcare for a few.

#### HONORING MS. JEWEL BARKER ON HER 90TH BIRTHDAY

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

Mr. RUSH. Mr. Speaker, in this season of trying and tough times made even tougher by the skullduggery of the Republican Members of this body, I rise today to pay tribute to my personal hero and longtime friend, Ms. Jewel Barker, who recently celebrated her 90th birthday.

Mama Jewel, as she is affectionately known to so many, was born November 3, 1927, in Solgochachia, Arkansas. She grew up in Wardell, Missouri, and attended Central High School in Hayti, Missouri, and later she attended the Lincoln University in Pennsylvania.

Mr. Speaker, Mama Jewel always felt a strong drive to improve her life which led to her residing and working in Kansas City and St. Louis, Missouri, before settling in our hometown of Chicago, Illinois, in 1956.

Though she worked several jobs, her aspiration was to return to school to earn her teaching credentials. She attained this goal by receiving a master's degree in education from the Chicago Teachers College and, in later years, a master's degree from DePaul University in Chicago.

Her love of justice for all people did not stop there. Her support for civil rights and equality culminated in her serving as "Mama" to the Illinois Chapter of the Black Panther Party.

During Mama Jewel's 38 years as an educator, she served as a teacher, mentor, counselor, role model, and as a mother figure to many. She worked tirelessly, Mr. Speaker, with students and family members in programs that met before school, after school, and even on weekends. She provided housing and financial support for several young people so they could further their education.

Mama Jewel's passion has always been focused on helping others and encouraging people to realize their full potential. This led her to playing an active part in the civil rights movement, a role that she first accepted when she organized a boycott in

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.

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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.