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## Senate

The Senate met at 9:30 a.m. and was called to order by the Honorable JOHN BOOZMAN, a Senator from the State of Arkansas.

### PRAYER

The Chaplain, Dr. Barry C. Black, offered the following prayer:

Let us pray.

Eternal God, our hope for years to come, we offer You a sacrifice of thanksgiving. We thank You for Your steadfast love that sustains our lawmakers every hour. We thank You for surrounding our Senators with Your presence that permits them to dwell in peace.

Lord, we are grateful for the joy we all receive by observing the works of Your hands, finding pleasure in the beauty of the sunrise and the glory of the sunset. We gaze with wonder at the majesty of the butterfly and the soaring eagle, knowing that the same hands that guide them in flight desire to direct our steps.

Generous God, we celebrate Your love that provides redemption for humanity. You sacrificed Yourself for our salvation.

Lord of all, to You we raise this our prayer of grateful praise.

We pray in Your bountiful Name. Amen.

### PLEDGE OF ALLEGIANCE

The Presiding Officer led the Pledge of Allegiance, as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

### APPOINTMENT OF ACTING PRESIDENT PRO TEMPORE

The PRESIDING OFFICER. The clerk will please read a communication to the Senate from the President pro tempore (Mr. HATCH).

The legislative clerk read the following letter:

U.S. SENATE,  
PRESIDENT PRO TEMPORE,  
Washington, DC, November 15, 2017.

To the Senate:

Under the provisions of rule I, paragraph 3, of the Standing Rules of the Senate, I hereby appoint the Honorable JOHN BOOZMAN, a Senator from the State of Arkansas, to perform the duties of the Chair.

ORRIN G. HATCH,  
President pro tempore.

Mr. BOOZMAN thereupon assumed the Chair as Acting President pro tempore.

### RECOGNITION OF THE MAJORITY LEADER

The ACTING PRESIDENT pro tempore. The majority leader is recognized.

### TAX REFORM

Mr. MCCONNELL. Mr. President, the need for tax reform has been obvious for a long time now. Many Republicans have said it. Many Democrats have said it. We certainly hope Democrats will continue to stand by their strong statements in support of tax reform today, because while the occupant of the Oval Office may have changed, the need for tax reform certainly hasn't.

Indeed, after many long years of an Obama economy that so often failed the middle class, its effects continue to be felt across the country for many: for single parents who still struggle to make ends meet; for moms and dads who still struggle to find a way to send their kids to college, make a car payment, or save for retirement; and for small business owners who still find themselves frustrated when they try to hire more employees, reinvest in their business or pursue their dreams.

There are many obstacles to tackle—an out-of-control regulatory state, for one. We have taken significant action to tame that already, and we will continue to do so.

Another huge factor is our seriously outdated Tax Code. Filled with complicated schedules, worksheets, deductions, and loopholes, the code is easy for the wealthy and well-connected to game and almost impossible for almost anyone else to understand. If you are wealthy, you hire accountants and lawyers to navigate a complicated process. But the young, small business owner starting out can't afford a team to do her taxes and bring on a new employee or raise wages.

Moreover, the Tax Code actively punishes those small businesses and the middle class with rates that are too high, provisions that are clearly outdated, and incentives that are just plain ridiculous—like the fact that it actually encourages the shipping of American jobs and businesses overseas. Our Tax Code actually encourages that. That is why this Congress, in conjunction with the White House, is working hard to pass tax reform.

Today the Senate Finance Committee will continue to examine its tax reform proposal under Chairman HATCH's leadership. Members are continuing to discuss the best path forward to deliver relief to the men and women we represent. This week's hearings are just the latest in a years-long process to write a tax code that supports the middle class. In fact, since Chairman HATCH has been the top Republican on the Finance Committee, it has hosted 70 hearings in the last 6 years. Each one of those hearings considered how to improve the Tax Code to make it work better for all Americans.

The committee has made numerous serious efforts to engage across the aisle to get this done. Members on both sides agree that a pro-growth tax plan will move our economy forward, help create more jobs, and help families keep more of their hard-earned paychecks, or at least our Democratic friends used to, seemingly, until President Trump came along.

The plan before the committee fulfills important goals that all of us

● This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.



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