

expenditure when they make their buildings more accessible for people with disabilities. Its elimination will discourage small businesses from making their workplaces accessible and friendly to those disabled veterans.

Mr. Speaker, by eliminating the deduction for interest payments or student loans, the GOP tax bill will make education even more expensive or out of reach for our veterans. While the GI Bill pays a portion of it, it does not pay it all. A large percentage of veterans also rely on student loans. This will hurt many veterans who rely on that to make school work.

This bill will make it more expensive for military families to sell their homes. How wrong is that?

The bill requires a homeowner to have owned and lived in a home for at least 5 years of the last 8 years to get a tax exemption on the money made from the sale of their home. No one serves in one location that long. No exemption was written in it. Had it been brought to the floor, we would have offered an amendment, and I bet you money, my Republican colleagues would have accepted it.

They didn't get that chance because somebody wrote it for them and passed it down here and is going to tell them to vote "yes" on it. That is simply wrong. I don't question their commitment to veterans. I question the way they wrote this bill. That is real life. These things will really happen, and it is verified by all kinds of outside sources.

By repealing the medical expense deduction, the GOP tax bill will hurt veterans struggling with costly medical bills. Most veterans aren't in the VA. Most veterans don't qualify for the VA because they make more money than the threshold, or they are not disabled to the point where they get there. So most of them receive their health benefits through their employer. But when those expenses get too great, one of the things we have in current tax law is they are allowed to deduct those expenses. They are taking that away.

When you vote "yes" today, you are taking that away and giving billionaires a tax break. Once again, it is going to be a choice. It is very simple, yes or no; green light, red light. You will be able to decide on that. This hurts veterans.

By prioritizing corporations and the ultrawealthy over the middle class, they are directly harming veterans. Be very clear: a veteran's median income is \$37,466. They are not going to see savings from this bill. If they are a disabled veteran or have a child going to college, they will pay more so that a very few of us can get a tax break.

Corporations, by the way, can deduct State and local taxes. Veterans can't. A corporation can deduct property tax. There is a lot more in here that is bad. Bring this back to the floor. Work with us. Protect America's heroes. Do what is right.

BUILD A BETTER TOMORROW

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

Mr. WOODALL. Mr. Speaker, I tell folks back home that they should watch this time at 10 in the morning, where any Member can come down and talk about anything they want to talk about, because you can learn a lot about one another.

There are folks who come to this floor every single morning to celebrate somebody in their district back home, to build up the country with optimism, and with the belief that if only we unite, if only we work harder, we can make tomorrow better than yesterday was.

There are those Members who come to the floor on a regular basis to tear things down. I tell you, Mr. Speaker, I have been in this world for 47 years. I know it is easier to tear things down than it is to build things up. Something has happened in this institution where the currency is how quickly can you tear the other side down instead of how quickly can you partner with them to build things up.

Tax reform is hard. I have a bill for folks who are uncomfortable with the elimination of special carve-outs, deductions, exemptions, and lobbyist loopholes. For folks who are uncomfortable with those things, I have a bill that repeals absolutely every one. It is called the FairTax Act. It is H.R. 25.

We are not going to vote on that bill today because this institution is not comfortable eliminating absolutely everything all at once. But there is a difference of opinion, Mr. Speaker, in what the Tax Code is designed for. Is it designed to punish people that you dislike and reward people that you do like? Or is it designed simply to raise the revenue so that the government can do the things it needs to do?

I believe the latter.

My friends have come to the floor today and they have said: Oh, we are eliminating this exemption and that deduction, and that carve-out and that loophole, and those things help with the cost of education.

Well, I say to my friends: If we want to help with the cost of education, let's deal with education.

The Tax Code is not the solution to every problem. Oftentimes it is the source of those problems.

For folks who believe that the cost of medical care is too expensive, I agree. Another carve-out, another loophole, another exemption, the Tax Code will not solve that problem. It may mask that problem, but it will not solve it. We have to come together to solve the healthcare inflation problem.

I say to my friends who are worried about the medical cost deduction: I worry about that, too. I worried about it when the Affordable Care Act made it 33 percent harder for Americans to claim that; when it raised that base level from 7.5 percent to 10 percent, meaning so many more Americans couldn't claim it.

This bill doubles the standard deduction so that families don't have to worry about the magnitude of their burden. Simply, the fact that they have a burden means that they will be able to exempt it.

My friend from Pennsylvania came and told the story of two families from Pennsylvania working in a picture tube factory. It was a powerful story of American manufacturing disappearing. If I looked around this institution to find a millennial here, they wouldn't even know what a picture tube is. That factory was going to go out of business because technology surpassed it.

We are losing American manufacturing overseas every single day, not because we are not the hardest working people on the planet, but because we have the most punitive Tax Code on the planet. Everyone here knows it.

In 1986, everyone knew it. America had the least competitive Tax Code on the planet, but Democrats and Republicans came together—Ronald Reagan and Tip O'Neill—and they took America from worst to first. Decades of economic prosperity ensued. We are doing that very same thing today: worst to first.

Would be that it were Democrats and Republicans together that were doing that, but I tell you, Mr. Speaker, the time is not too late to come together to do that. It was a worthy goal in 1986. It is a worthy goal today. The Tax Code should not be picking winners and losers. It should be creating an economic environment where the American worker can succeed; where the American worker and its commitment is not at a disadvantage to the rest of the world, but it is at least on a level playing field, if not advantaged to the rest of the world.

We can do that together today, and I hope that we will. It will always be easier to tear things down and than to build things up, Mr. Speaker. But I know the men and women in this Chamber on a personal level, and I know they didn't come to tear things down. They came to build a better day tomorrow for their children, their grandchildren, and the constituents that they represent.

Mr. Speaker, I hope that we will fulfill that promise together.

TAX PLAN IS HARMFUL FOR GUAM

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

Ms. BORDALLO. Mr. Speaker, I rise today to express my opposition to H.R. 1, the Republican tax plan, and the negative impacts it would have on my constituents in Guam.

This bill is an attack on the middle class and would do very little to help those who most need tax relief. I am especially concerned that H.R. 1 does not take into account the unique application of the Federal Tax Code to Guam and the other U.S. territories.

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