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No. 195

House of Representatives

The House met at 10 a.m. and was called to order by the Speaker pro tempore (Mr. PALMER).

DESIGNATION OF SPEAKER PRO TEMPORE

The SPEAKER pro tempore laid before the House the following communication from the Speaker:

WASHINGTON, DC,
November 30, 2017.

I hereby appoint the Honorable GARY J. PALMER to act as Speaker pro tempore on this day.

PAUL D. RYAN,
Speaker of the House of Representatives.

MORNING-HOUR DEBATE

The SPEAKER pro tempore. Pursuant to the order of the House of January 3, 2017, the Chair will now recognize Members from lists submitted by the majority and minority leaders for morning-hour debate.

The Chair will alternate recognition between the parties. All time shall be equally allocated between the parties, and in no event shall debate continue beyond 11:50 a.m. Each Member, other than the majority and minority leaders and the minority whip, shall be limited to 5 minutes.

REAL TAX REFORM IS ABSOLUTELY NECESSARY

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

Mr. PETERS. Mr. Speaker, I understand that real tax reform is absolutely necessary. In 2013, the Harvard Business School published a report that identified the most important Federal priorities to promote American growth and competitiveness.

Two of the eight priorities were tax related. First, to simplify the corporate Tax Code with lower statutory

rates and fewer loopholes; and second, to reform the taxation of foreign profits so we don't disadvantage American businesses and workers.

Many Democrats would work with the majority to achieve these progrowth tax reforms. That is how it worked so well in 1986 under President Reagan and Speaker O'Neill.

But we should not, and we don't need to, balloon the Federal debt to achieve these goals. That is exactly why Republican proposals in the House and the Senate are so harmful for our country.

We know that national debt itself is antigrowth. That is why the same Harvard study that advocated tax reform also prioritized a stable Federal budget. Public debt crowds out private investment. CBO estimates that every dollar in deficit crowds out 33 cents in private investment.

Debt gives us less flexibility to deal with emergencies. Debt increases the risk of another financial crisis, because when investors lose confidence in the government's ability to pay back borrowed funds, interest rates can spike. As interest takes up more of the budget, less is available for other programs, including roads, bridges, scientific discovery, and our national defense.

When Congress passed the Bush tax cuts, national debt was at a level equal to 32 percent of the U.S. economy. Today, it is 77 percent of GDP. These bills will put our national debt on track to be larger than our national economy.

We can point fingers at each other about how we got here, but if we are trying to get out of the hole, first we need to stop digging. We will not grow our way out of this hole.

According to the nonpartisan Committee for a Responsible Federal Budget, no estimate that accounts for the economic impact of higher debt has found that the bill would raise the growth rate by more than a quarter of

the Republicans' declared 0.4 percent growth target.

In a survey at the University of Chicago, known for its conservative economic theory, 37 of 38 economists agree that the GOP tax bills in Congress would cause U.S. debt to increase substantially faster than the economy.

At the University of Pennsylvania Wharton School, which the President himself trumpets as his alma mater, teaming with smart people, their dynamic scoring model found that the House bill would lose between \$1 trillion and \$1.7 trillion over a decade in revenue after accounting for growth.

What in the world has happened to the Grand Old Party and fiscal responsibility? How will we pay for infrastructure now? Will we really risk destabilizing the dollar, the world's economic currency? Will we ask China to lend us money so that we can defend ourselves from North Korea?

I have heard my Republican colleagues say again and again how important it is to pay for spending, to get our fiscal house in order, to get our national debt under control.

I asked one colleague why he had run for Congress in the first place, and he told me he was so concerned about loading his kids up with all this borrowing, that he had to do something. His eyes filled with tears as he talked about his children. Yet he and many like him voted in a rush to add at least \$1.5 trillion to the debt without a road or a Navy ship or one scientific grant to show for it.

Nobody seriously contends that this is wonderful policy resulting from serious deliberation through regular order. It is not. The only reason for this effort, and this is out of the mouths of the legislators themselves, is that there is political pressure from interest groups and donors to get something done. That is the definition of putting party before country. That is exactly what people hate about Congress.

□ This symbol represents the time of day during the House proceedings, e.g., □ 1407 is 2:07 p.m.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.



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This is not what your constituents really want. They don't want their tax breaks to expire while corporate breaks don't. They don't want students to suffer from even more debt. They don't want to lose their healthcare because of the premium spikes we know are going to be coming. They don't want their housing to be more expensive, even, than it is today, and they don't want to face automatic Medicare cuts forced by congressional spending limits.

If you are worried about the blowback from not doing something or taking the extra time to get it right, wait until you see the reaction when people realize what is really in this bill after it has already been passed.

We can do real tax reform without jeopardizing our children's future. Make the corporate rate 25 percent instead of 20 percent like the Business Roundtable and Mitt Romney both once suggested. That saves \$600 billion.

If you must lift the exemption for the estate tax, I wouldn't, but don't eliminate it. That saves \$50 billion.

Maintain the alternative minimum tax for high-earning families, but index it over time so it doesn't catch the middle class.

Work with Democrats to find ways to limit tax expenditures, but save the burden for those who can afford it.

If my Republican colleagues will commit to doing that, I will commit to working with you, and I will honestly and publicly thank you for putting country before politics.

RECOGNIZING SOUTH FLORIDA'S HOLOCAUST SURVIVORS

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Florida (Ms. ROS-LEHTINEN) for 5 minutes.

Ms. ROS-LEHTINEN. Mr. Speaker, I rise in recognition of the Jewish Community Services of South Florida and the second generation of Miami-Dade Holocaust Survivors. Together, these two organizations will join forces to hold a Cafe Europa, a function that honors Holocaust survivors and their families. The name "Cafe Europa" is derived from a small lounge in Stockholm. Here, survivors from liberated concentration camps would search for family and friends after the war, share stories and experiences, and begin to rebuild their lives.

Today, the practice remains strong in its commitment to bring survivors together, where they can share insight and thoughts on topics surrounding our world today.

Cafe Europa also allows us to honor these individuals and gain vital knowledge about this dark period in history.

This event this year will be held at the Aventura Turnberry Jewish Center on Sunday, December 3, at 11:30. My constituents David and Irene Mermelstein, Herbie Karliner, Joe Sacks, Alex Gross, David Schaeter, and Wendy Rothfield will attend this im-

portant event. Holocaust survivors will share stories, grieve over loved ones lost, and recommit that these horrendous days of our history that they survived will never again be repeated.

Mr. Speaker, we must cherish the time that we have left with these brave souls, to listen and to learn about their tragic stories, stories that must be passed along to future generations about this brutal period of injustice, and ensure that no such tyranny ever happens again.

CONGRESS MUST ACT ON A LEGISLATIVE SOLUTION FOR OUR DREAMERS

Ms. ROS-LEHTINEN. Mr. Speaker, as we quickly approach the month of December, we are reminded of the very few legislative days left on this calendar to debate and pass a permanent solution to protect our Nation's DREAMers from deportation.

I introduced, along with my dear friend, my colleague, LUCILLE ROYBAL-ALLARD, H.R. 3440, also known as the Dream Act, to allow over 800,000 young immigrants living in our great country to remain here, the only home that they have truly known.

This bill will allow DREAMers to apply for conditional permanent residency, and eventually to citizenship. Each day of inaction by our body to pass the Dream Act or any legislative fix is a loss for our communities and our country.

Study after study demonstrates the reality that we already know: that failure to provide a solution for our DREAMers will result in hundreds of billions of dollars lost in GDP, a truly devastating blow to our economy.

The business community, faith leaders, colleges and universities, advocacy groups, all have joined a large bipartisan coalition standing behind these young immigrants, and that is because they recognize the positive contributions of these individuals, contributions that should not be imperiled by their legal status.

But they are looking at us, Mr. Speaker. They are looking at Congress. It is up to us. It is up to you and me and our colleagues on both sides of the aisle to act. It is our responsibility, and we must not delay action any longer. These individuals who came to this country as children only want an opportunity to attend school, to work, to provide for their families.

Mr. Speaker, this Nation, our Nation, was born and continues to be built and made stronger by immigrants like these DREAMers, willing and determined not only to realize their dreams, but truly to love, serve, and protect this land with all of their hearts.

That is precisely why we must act now. This Chamber cannot and should not stand idly by while these young immigrants, who are already as American as anyone else in their hearts and their minds, live under fear and uncertainty in this country, a country that is a beacon of hope and a land of opportunity to those who seek it.

The lives of hundreds of thousands of bright, talented, and patriotic young

men and women depend on us, on this Congress. It is up to us to rise to the challenge to legalize the status of these DREAMers so they can truly make their dreams into a reality.

END HUNGER NOW

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

Mr. MCGOVERN. Mr. Speaker, last Monday and Tuesday, I participated in the eighth annual Monte's March, a 43-mile walk from Springfield to Greenfield, Massachusetts, to raise awareness about hunger in our community and to raise money for the Food Bank of Western Massachusetts.

Monte Belmonte, a well-known and beloved local radio personality with WRSI, The River, in Northampton, led dozens of committed activists and community leaders on the walk.

This year, the march raised over \$236,000, a record, to help struggling families in western Massachusetts. This translates into about 708,000 meals that will go directly to individuals and families struggling with food insecurity.

As I am each year, I was deeply impressed by the stamina of all those who walked and by the generosity of community members looking to help those in need.

I would like to take a moment to thank those who joined us along the route for their dedication to the cause of ending hunger in this country once and for all.

Specifically, I want to thank:

Monte Belmonte and his entire crew from The River, including Mark Lattanzi, Dave Musante, and Rene Kane. They work incredibly hard each year to make this march a success, and it wouldn't have been possible without their determination and the extra hours they put in leading up to this event;

Sean Barry of Four Seasons Liquor in Hadley, Monte's right-hand man, marched the entire 2 days;

Andrew Morehouse, the executive director of the Food Bank of Western Massachusetts, and everyone at the food bank. They do inspiring work. They deserve to be supported;

All of the elected officials who joined us, including my colleagues Representatives RICHIE NEAL and JOE KENNEDY, State Senator Eric Lesser and Representative Aaron Vega, Northampton Mayor David Narkewicz, Greenfield Mayor William Martin, and Chicopee Mayor Richard Kos;

The representatives of several local colleges: Christina Royal, president of Holyoke Community College; my dear friend Bob Pura, president of Greenfield Community College; and a special appearance by Sam the Minuteman, UMass' beloved mascot;

Incredible advocates from the non-profit community: Tim Garvin of the United Way of Central Massachusetts;

also from the United Way was Brian Whitney and Kerry Conaghan; Ron Johnson, CEO of the Martin Luther King, Jr. Family Services Inc. in Springfield; Andrea Marion, executive director of Lorraine's Soup Kitchen; Shannon Rudder, executive director of Kate's Kitchen in Holyoke; Betty Medina Lichtenstein, founder and executive director of Enlace de Familias in Holyoke; Mindy Domb, executive director of the Amherst Survival Center; and Neftali Duran, the chef and food activist at Nuestras Raices in Holyoke;

The musicians who kept us entertained along the way: the Expandable Brass Band, Double Edge Theatre, and Hopkins Academy Band;

Western Massachusetts small businesses, including: BridgeSide Grille; Magpie Pizza; Ashfield Lake House; Union Station in Northampton; Berkshire Brewing Company, who kept us nourished along the way; Ben Clark of Clarkdale Fruit Farms; and Tea Guys of Whately, Massachusetts, for their wonderful tea in honor of the march, and for their continued generosity and friendship;

The Sheriff's Departments in Hampden, Hampshire, and Franklin Counties, as well as the Deerfield Police helped provide escorts for us during the entire 43 miles.

□ 1015

I am grateful to Mr. Michael Brooks and the students of Smith Vocational School in Northampton for making the shopping carts we used during the march.

I am grateful to the countless students—elementary, middle school, and high school students—who raised money and greeted us along the way; members of the Tibetan community who greeted us as well; and all the other incredible individuals from our community who joined us on the march, like my dear friends Chia Collins, Steve “the Hippie” Fendell, Georgiann and Rick Kristek, Kristen Elechko, Erin McKeown and Emily Lichter from the Ashfield Lake House, and so many others; as well as industry partners who helped support this effort through their generosity.

I want to thank two of my wonderful district staffers, Keith Barnicle and Seth Nadeau, for their efforts in helping to organize the march and for assisting me every step of the way.

Lastly, I want to thank my son, Patrick, who marched with me by my side during this entire time.

Mr. Speaker, I was proud to join so many of my constituents and neighbors in western Massachusetts to bring attention to the issue of hunger and raise much-needed funding for The Food Bank of Western Massachusetts.

I am so honored to be part of this march each year, but I need to remind my colleagues in this Chamber that charities alone cannot end hunger. To do that, it will take further investments in our federally funded programs like SNAP, WIC, and school meals.

As we look toward the next farm bill, the next budget, and the upcoming appropriations cycle, I plead with my colleagues to maintain and increase investments and programs to help those struggling with food insecurity. Please don't do anything to make hunger worse in this country.

In the United States of America, the richest country in the history of the world, it is a disgrace that any child goes to bed hungry, that any senior has to choose between lifesaving medication and a decent meal, that any veteran who risked his or her life in the defense of our Nation doesn't have enough to eat, and that any individual suffers from hunger. But, still, 42 million Americans remain food insecure.

Food is a right, and it is up to this Congress to finally take a stand in supporting efforts to end hunger now.

EXPRESSING GRATITUDE TO IGOR BIRMAN, CHIEF OF STAFF

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

Mr. McCLINTOCK. Mr. Speaker, I rise today to express my gratitude to my chief of staff, Igor Birman, who will be leaving the House of Representatives on December 5 to begin a new career in financial management. He and his wife, Kim, are expecting their first child in April and will be moving to New York.

Igor Birman's story sums up the best of America and is testimony to the exceptionalism of American founding principles, how they beckon to oppressed people around the world, and how much those who come here legally bring to our Nation.

Igor was born in Moscow to parents who desperately yearned for the fundamental rights they were denied in the Soviet Union. At the time, they were called refuseniks, Russian Jews persecuted for their religious beliefs and denied exit visas because of their technical knowledge.

Finally, after many years, as the Soviet Union began to collapse, glasnost opened an opportunity for the Birmans finally to realize their dream. Igor remembers hurriedly learning English on borrowed phonograph records. A week before their departure, the family returned to their tiny apartment to find the place upended by a last-minute KGB raid. Igor's mother comforted her children by saying: “In a few weeks, we will be in America, where this can never happen.”

Igor was 14 when they arrived in California to begin a new life. He entered UC Davis, where he quickly rose to public prominence after a column he had written expressing his libertarian views was censored by the politically correct apparatchiks on the campus newspaper. The irony wasn't lost on anybody, and it became a prominent story on northern California talk radio.

That is where I first became aware of Igor, and that year, I was fortunate to have him work in my State senate office as an intern. He left to attend law school, and when he returned, he did an amazing job as my finance director in a hard-fought campaign for Congress in 2008. Hiring him as my chief of staff was the easiest decision I have ever made in my years in public office. He came to Washington at the age of 28—I believe the youngest chief of staff then serving.

He has ably run my congressional office for nearly a decade, and during those years, he has assembled the most competent team I have ever had the honor to serve with. I have found his judgment impeccable, his insight keen, and his honesty and integrity spotless.

Charles de Gaulle famously observed that the cemeteries are filled with indispensable men, but General de Gaulle had never met Igor Birman. I can say definitively some people truly are indispensable, and Igor is one of them.

I am obviously not the only person to hold this opinion. The founder of Cablevision saw these same qualities in him and, beginning next week, he will be placing his operations and foundations in Igor's capable hands.

Igor once ran a very credible race for Congress himself, and I hope that he will not give up on his ambition to serve our Nation. I believe a time may be coming when Americans may lose the memory of freedom and they will need to turn to leaders like Igor for a passionate reminder of just how valuable a commodity is our freedom.

“There is a time to every purpose under Heaven,” and for now the time has come for Igor and Kim to enjoy their new family, to enjoy the fruits of their new labors, and to embark upon a promising future together. I wish them the very best in their many happy years ahead.

NATIONAL NATIVE AMERICAN HERITAGE MONTH

The SPEAKER pro tempore. The Chair recognizes the gentleman from Arizona (Mr. O'HALLERAN) for 5 minutes.

Mr. O'HALLERAN. Mr. Speaker, today is the final day of National Native American Heritage Month.

I rise today to honor and celebrate the rich history and traditions of Native Americans and to note the work we are doing in Congress to invest in infrastructure, education, and healthcare across the entire Indian Country.

It is an immense privilege to work with Tribal communities across Arizona's First Congressional District. With more than 12 Tribes and nations in my district, I see the impact of Native American heritage in every town I visit, especially their strong commitment to family, community, and traditions—traditions, by the way, that people from all around the world come to see every year.

It has been inspiring to see the many tributes my colleagues have shared here with this body throughout the month. It underscores the immense and immeasurable contributions of Native Americans to this country. Yesterday I spoke about the Navaho code talkers and all the code talkers and the veterans who have come from Native American lands.

As a member of the congressional Native American Caucus, I am proud to work with Tribal leaders to strengthen the relationship between our country and their sovereign nations. There is a great deal to do to ensure rural, Tribal communities have access to 21st century infrastructure, education, and healthcare, but I am confident that the work we are doing will make these critical investments.

Mr. Speaker, one of the founding principles of this great country is the celebration of diversity of its people. When we recognize that as a strength, we truly are a more perfect union.

HONORING TROOPER DAMON ALLEN

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

Mr. FLORES. Mr. Speaker, I rise today to honor Texas Department of Public Safety Trooper Damon Allen of Mexia, Texas, who passed away on November 23, 2017.

Damon Allen was born in Morgantown, Kentucky, on October 4, 1976. His family moved to Mexia in 1984, where he lived until his passing.

In 1995, Damon graduated from Mexia High School, where he was a member of the varsity football team. Damon went on to marry his high school sweetheart, Kasey Pickett. Happily married for nearly 24 years, Kasey and Damon had three daughters and a son: Chelsea, Kaitlyn, Madison, and Cameron. Damon was also the proud grandfather to his grandson, Quest.

After graduating from Mexia High School, Damon worked for the Mexia State School, a rehabilitation school for students with learning impairments. He then worked for the Texas Department of Criminal Justice for 5 years before pursuing his passion to become a Texas DPS State Trooper.

Damon was an exemplary DPS Trooper for 15 years and was known to those in his unit as a model gentleman. He was fair and polite to all he came in contact with, and he treated all around him as if they were his life-long friends. His calling to serve in law enforcement came from a desire to be the man who people turn to in their time of need. Tragically, he was murdered by a criminal while serving the people of Texas on Thanksgiving Day.

In his free time, Damon enjoyed hunting, fishing, and off-road driving in his Jeep, especially over the dunes at the beach. He had a strong faith in God, attending both the Cowboy Church in Freestone and the First Assembly of God Church in Mexia.

Mr. Speaker, Damon Allen worked tirelessly to serve our central Texas communities. He is loved, and he has certainly left an enduring impression on the people of Mexia. He will be forever remembered as a great State trooper, a public servant, a community member, a husband, a father, a grandfather, and a friend.

My wife, Gina, and I offer our deepest and heartfelt condolences to the Allen family. We also lift up the family and friends of Damon Allen in our prayers. I have requested that the United States flag be flown over the Capitol to honor the life and legacy of DPS Trooper Damon Allen.

As I close today, I urge all Americans to continue praying for our country during these difficult times, for our military men and women who protect us from external threats, and for our first responders who protect us here at home.

GUN VIOLENCE

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

Ms. KELLY of Illinois. Mr. Speaker, I rise yet again because Americans are dying and this House is doing nothing. Correction, we aren't doing nothing. House Republicans are planning to make the situation worse.

Yesterday, the House Judiciary Committee considered the so-called Concealed Carry Reciprocity Act, which should be called the "Exporting Gun Violence Across State Line Act."

In addition to threatening the safety of our communities, this bill, H.R. 38, is not only a threat to innocent citizens, but a direct threat to the brave men and women who protect and serve our communities.

So far this year, 42 law enforcement officers have been shot and killed in the United States.

I come from a law enforcement family. I have police officers—uncles, cousins, and nephews—serving in New York City and Chicago. I know the fear that law enforcement families feel, the constant worry that they may not come home, that you might get that call in the middle of the night or a knock on the door from the police chaplain.

If this House passes this dangerous bill, more law enforcement families will get these calls and get these late-night visits that no family should ever get.

H.R. 38 is opposed by many law enforcement organizations, including the International Association of Chiefs of Police, the Police Foundation, the Police Executive Research Forum, Major Cities Chiefs Association, the Hispanic American Police Command Officers Association, National Organization of Black Law Enforcement Executives, National Associations of Women Law Enforcement Executives, the International Association of Campus Law Enforcement Administrators, and many others.

Mr. Speaker, I include in the RECORD a letter of opposition from the National Law Enforcement Partnership to Prevent Gun Violence.

NATIONAL LAW ENFORCEMENT PARTNERSHIP TO PREVENT GUN VIOLENCE

STATEMENT OF THE NATIONAL LAW ENFORCEMENT PARTNERSHIP TO PREVENT GUN VIOLENCE ON THE CONCEALED CARRY RECIPROCITY ACT OF 2017—S. 446 & H.R. 38

WASHINGTON, DC.—The National Law Enforcement Partnership to Prevent Gun Violence urges members of Congress to oppose both the House and Senate versions of "Concealed Carry Reciprocity"—The Concealed Carry Reciprocity Act of 2017 (H.R. 38), sponsored by Representative Richard Hudson (R-NC), and The Constitutional Concealed Carry Reciprocity Act of 2017 (S. 446), sponsored by Senator John Cornyn (R-TX), respectively.

The National Law Enforcement Partnership to Prevent Gun Violence (the Partnership) includes nine national law enforcement organizations dedicated to serving the Nation's more than 900,000 sworn and civilian law enforcement officers, executives, and professional staff.

The Partnership has opposed previous legislative attempts to mandate concealed carry reciprocity nationwide because such schemes severely undermine successful, well established state laws governing carrying concealed firearms.

H.R. 38 and S. 446 would require each state—even those with strong permitting standards and stringent training requirements—to allow anyone to carry a concealed firearm so long as the person's own home state allows it. These misguided bills would preempt local and state perspectives on what's best for communities by forcing states to accept weaker concealed carry standards of other states and eliminates every state's ability to determine who may exercise the enormous responsibility of carrying a firearm, concealed or otherwise.

Training is a vitally important aspect of carrying a concealed firearm. Law enforcement officers are extensively trained to understand responsible firearm use, including making split-second decisions about when deadly force is appropriate; they also attend periodic in-service training and regularly requalify with their service weapons, most at least semi-annually. According to the Bureau of Justice Statistics, states require an average 92 hours of firearms skills and judgment training before certifying someone to carry a gun as a police officer. While a majority of states require a minimum number of hours of training to be eligible for civilian concealed firearm permits, several states do not require any training at all to carry a firearm in public. No state should be forced to accept a person carrying a concealed firearm who has not received gun safety training.

In addition, during public contacts, police officers will face the daunting task of verifying the validity of different carry permits from the states that issue them. Twelve states require no permit whatsoever to carry a concealed gun, taking away an officer's ability to determine if a person is carrying legally. Reciprocity would leave law enforcement helpless to keep guns out of the wrong hands when a person claims "constitutional carry" authority. This obvious step in the wrong direction would sow chaos and uncertainty, making a cop's job harder and citizens less safe. Under the House bill (H.R. 38), attempting to verify a permit or identification card comes with potential legal liability for law enforcement, an outrageous outcome for an officer trying to protect his or her community.

The complete lack of consistent training standards, the different standards for identifying individuals that are too dangerous to carry, the uncertainty of a document's validity, and the exposure of agencies and police officers to civil liability create unacceptable risks to our nation's 900,000 police officers and the public at large. We reject the idea that one state's approach to carrying a concealed firearm will work across the country. States and localities should maintain their rights to legislate concealed carry laws that best meet the needs of their citizens.

The National Law Enforcement Partnership to Prevent Gun Violence urges you to respect and defend state laws while protecting and supporting our nation's police officers by opposing H.R. 38 and S. 446. Thank you for your support.

The Partnership Includes: Hispanic American Police Command Officers Association (HAPCOA), International Association of Campus Law Enforcement Administrators (IACLEA), International Association of Chiefs of Police (IACP), Major Cities Chiefs Association (MCCA), National Association of Women Law Enforcement Executives (NAWLEE), National Organization of Black Law Enforcement Executives (NOBLE), Police Executive Research Forum (PERF), Police Foundation (PF).

Ms. KELLY of Illinois. Mr. Speaker, the letter, in part, states that the bill will create unacceptable risk to our Nation's 900,000 police officers and the public at large.

The Fraternal Order of Police has come out in opposition to a similar bill in the Senate.

Mr. Speaker, the police are telling us that it is dangerous to them and the public safety at large.

So why is the majority pushing it so hard?

Because, once again, the majority is putting the NRA's agenda above the lives of Americans and our law enforcement officers. This is simply unacceptable.

Why are we considering a bill that puts our officers at greater risk? Why should we take up legislation that we know will increase the number of gun deaths, including among law enforcement officers? Why would we make a dangerous job more dangerous just to satisfy the NRA?

Why is it cosponsored by one of my colleagues who demanded that a painting be taken down for disrespecting law enforcement, but he is willing to cosponsor a bill that puts their lives at greater risk?

I guess it is easier to complain about a picture than stand up to the NRA.

Mr. Speaker, once again, the NRA's checks are influencing this House. The victims of gun violence should matter more than their dollars.

Dollar 209, Deputy Sheriff Robert French, end of watch, August 30, 2017;

Dollar 210, Officer Miguel Moreno, end of watch, June 30, 2017;

Dollar 211, Trooper Joel Davis, end of watch, July 9, 2017;

Dollar 212, Agent Roberto Medina-Mariani, end of watch, September 11, 2017;

Dollar 213, Captain Bryon K. Dickson, II, end of watch, September 12, 2014;

Dollar 214, Special Agent Michael T. Walter, end of watch, May 27, 2017;

Dollar 215, Corporal Stephen J. Ballard, end of watch, April 26, 2017;

Dollar 216, Officer Miosotis Familia, end of watch, July 5, 2017;

Dollar 217, Lieutenant Kevin Mainhart, end of watch, May 11, 2017;

Dollar 218, Lieutenant Patrick Weatherford, end of watch, June 12, 2017;

Dollar 219, Sergeant Richard "Sam" Howard, end of watch, August 19, 2017.

□ 1030

Dollar 220, Deputy Sheriff Mason Moore, end of watch, May 16, 2017;

Dollar 221, Chief Steven Eric DiSario, end of watch, May 12, 2017;

Dollar 222, Master Sergeant Debra Clayton, end of watch, January 9, 2017;

Dollar 223, Deputy Sheriff William Durr, end of watch, May 27, 2017;

Dollar 224, Officer Eric G. Kelly, end of watch, April 4, 2009;

Dollar 225, Officer Gary Michael, end of watch, August 6, 2017;

Dollar 226, Corrections Officer Curtis Billue, end of watch, June 13, 2017;

Dollar 227, Agent Benjamin De los Santos-Barbosa, end of watch, April 21, 2017.

Mr. Speaker, I will jump to dollar 234, Trooper Damon Allen, whom we just heard about, end of watch, November 23, 2017.

We cannot let this bill pass. If we pass H.R. 38, that number will, tragically, grow.

Dollar 228, Officer Sean Clark, end of watch, March 31, 2007;

Dollar 229, Deputy Sheriff David Wade, end of watch, April 18, 2017;

Dollar 230, Lieutenant Aaron Allan, end of watch, July 27, 2017;

Dollar 231, Assistant Chief Deputy Clinton Greenwood, end of watch, April 3, 2017;

Dollar 232, Deputy Sheriff Mark Burbridge, end of watch, May 1, 2017;

Dollar 233, Officer Justin Terney, end of watch, March 27, 2017;

Dollar 235, Officer Alyn Beck, end of watch, June 8, 2014;

Dollar 236, Detective Sean Suiter, end of watch, November 16, 2017;

Dollar 237, Officer Justice Leo, end of watch, October 21, 2017;

Dollar 238, Officer Marcus McNeil, end of watch, October 13, 2017;

Dollar 239, Officer Stephen Mayhle, end of watch, April 4, 2009;

Dollar 240, Officer Floyd East, Jr., end of watch, October 9, 2017;

Dollar 241, Corporal Michael Paul Middlebrook, end of watch, October 1, 2017;

Dollar 242, Detective Kristen Hearne, end of watch, September 29, 2017;

Dollar 243, Officer Igor Soldo, end of watch, June 8, 2014;

Dollar 244, Officer Matthew Baxter, end of watch, August 18, 2017;

Dollar 245, Officer Paul Scullo, end of watch, April 4, 2009;

Dollar 246, Officer Deriek W. Crouse, end of watch, December 8, 2011;

Dollar 247, Deputy Sheriff Dwight Darwin Maness, end of watch, September 14, 2015;

Dollar 248, Officer Jeff Shelton, end of watch, March 31, 2007;

Dollar 249, Officer Thor Odin Soderberg, end of watch, July 7, 2010;

Dollar 250, Officer Brian David Shaw, end of watch, November 17, 2017.

Every year, more and more officers die from guns in the line of duty.

RECOGNIZING MASTER SERGEANT GILBERT HOWLAND

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

Mr. FITZPATRICK. Mr. Speaker, I rise to recognize Master Sergeant Gilbert Howland of Langhorne, Pennsylvania, one of my constituents and a member of Merrill's Marauders.

Merrill's Marauders was a top-secret unit of commandos who served behind Japanese lines in Burma, China, and India during World War II. The men of this magnificent unit volunteered to serve and faced some of the most vicious and consistent fighting of the war. Their commitment to service stands as a profound example of sacrifice for our Nation.

Master Sergeant Howland was an NCO in charge of 16 men and two heavy weapons in this unit. After being discharged in 1945, Ranger Howland did not sit idly by. Instead, he reenlisted to serve in Korea and for two tours in Vietnam.

Mr. Speaker, Master Sergeant Howland and the rest of the brave men in Merrill's Marauders should be recognized. I am proud to support H.R. 667, which seeks to award the Congressional Gold Medal to World War II's Merrill's Marauders.

WHAT MY CONSTITUENTS EXPECT OF ME

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 rise because I love my country.

I rise, Mr. Speaker, because I refuse to stand idly by as a billionaire bigot does irreparable harm to my country—a billionaire bigot who tolerates the KKK but won't tolerate Islam; a billionaire bigot who tolerates anti-Semitism, racism, sexism, ethnocentrism, xenophobia, and homophobia.

Mr. Speaker, I don't know what the consequences will be, but I do know this: the people who sent me here sent me to this Congress to fight hate, not to tolerate, not to mitigate, but to eliminate hate. The people I represent have an expectation of me.

Mr. Speaker, I don't know what the vote will be, but I do know this: Next week, there will be a vote to impeach. Next week, there will be a resolution brought before the Congress, and there will be a vote to either table it, send it to committee, or vote it up or down.

That is what the people I represent expect me to do, and I will do no less.

The SPEAKER pro tempore. Members are reminded to refrain from engaging in personalities toward the President.

NATIONAL ADOPTION MONTH

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

Mr. HILL. Mr. Speaker, I rise today, during National Adoption Month, to encourage adoption and improvements in our foster care system across this land. Currently, there are roughly 428,000 children in America's foster care system, and nearly 112,000 of those children are waiting to be adopted into safe, permanent, and loving families.

According to Arkansas State data, the number of foster youth has outpaced the number of spots available in foster homes by over 1,200 children. Organizations around the State have been at the forefront of recruitment efforts for our foster families.

One such organization is The CALL, locally directed by Lauri Currier. She notes that a stable, loving home can make a huge difference in a child's life, specifically with regard to escaping the grasp of neglect and abuse.

I am proud to work with our majority leader, Mr. MCCARTHY, and my colleagues on the Congressional Caucus on Foster Youth to shed light on the perpetuation of poverty and dysfunction in our current system. We all must continue to work together and move forward in addressing our foster care system, and I emphasize Ms. Currier's statement on the importance of a loving home for every child.

HONORING JUDGE TOM EISELE

Mr. HILL. Mr. Speaker, I rise today to honor the life and legacy of one of our Nation's great lawyers and judges and, for me, a mentor and a great family friend, District Court Judge Tom Eisele, who passed away this past Sunday at the age of 94.

Tom faithfully served our Nation as a private in the Army in World War II; as an adviser to Governor Winthrop Rockefeller in the 1960s; and for the past 41 years as a member of the Federal judiciary, following his appointment by President Nixon in 1970.

During his career, Judge Eisele was named Best District Court Judge in the Eighth Circuit by The American Lawyer and Outstanding Federal Judge by the Association of Trial Lawyers of America. He was a role model and a friend to many across the State of Arkansas and our Nation.

I extend my respect, affection, and prayers to his friends, family, and loved ones.

LOVE LITTLE ROCK INITIATIVE

Mr. HILL. Mr. Speaker, I rise today to recognize the Little Rock Regional Chamber of Commerce's "Love Little Rock" initiative.

This initiative is intended to both attract new business and encourage residents to become "Love Little Rock" ambassadors by sharing their pride using the #lovelittlerock hashtag.

As a part of the campaign, the Little Rock Regional Chamber created the lovelittlerock.org website to highlight the numerous advantages of doing busi-

ness in Arkansas' capital city. Led by Jay Chesshir, president and CEO of the Little Rock Regional Chamber, and Mayor Mark Stodola, this initiative is a powerful instrument for community development and business recruitment. Mayor Stodola proclaimed October 19 as Love Little Rock Day.

I extend my thanks to the city of Little Rock for spearheading this campaign. As a native son, I am proud to "Love Little Rock."

HAITI'S TEMPORARY PROTECTED STATUS

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from New York (Ms. CLARKE) for 5 minutes.

Ms. CLARKE of New York. Mr. Speaker, I rise today to voice my outrage over the administration's unconscionable decision to terminate Haiti's temporary protected status designation on July 22, 2019.

This decision, which came just days before Thanksgiving, will force over 50,000 Haitians to return to a country that is still struggling to recover from the devastating effects of the 2010 earthquake and reeling from a cholera epidemic and food insecurity caused by Hurricane Matthew that decimated Haiti's agricultural sector.

Although Haiti has made extraordinary strides to overcome the impact of the deadly earthquake and subsequent events, including the cholera epidemic, food insecurity crisis, and Hurricanes Matthew, Irma, and Maria, it has killed over 10,000 people and hampered the recovery efforts.

The devastation of these events should have made the decision to redesignate Haiti for 18 months without setting an end date an easy call, a no-brainer. However, last week's disastrous decision to terminate Haiti's TPS status did not occur in a vacuum.

In the past few weeks alone, this administration has also announced its decision to terminate temporary protected status for Nicaragua and Sudan. These actions demonstrate the administration's clear departure from the bipartisan consensus that has always surrounded the TPS program which exists to protect human life. Instead, this administration has chosen to sow fear and division in our society to distract from its failed policies that benefit the wealthy at the expense of the vast majority of Americans.

Faced with this clear and credible threat, we must come together to pass bipartisan legislation that protects all TPS-eligible individuals from being forced to return home to countries experiencing famine, natural disaster, and outright civil war. That is why I have worked with Representatives ROS-LEHTINEN and JAYAPAL to introduce the bipartisan ASPIRE-TPS Act, which would provide meaningful protections to all TPS-eligible individuals.

I urge my colleagues in this body to cosponsor our legislation. I also urge House leadership to bring it to the

floor for a vote as soon as possible so that we can grant meaningful protection to the 300,000 TPS-eligible individuals at risk of being sent back to life-threatening conditions abroad. Now is the time to act for the sake of 300,000 TPS-eligible individuals and our standing in the world.

CIA RELEASES DOCUMENTS

The SPEAKER pro tempore. The Chair recognizes the gentleman from New York (Mr. ZELDIN) for 5 minutes.

Mr. ZELDIN. Mr. Speaker, the Trump administration recently made the important decision to release hundreds of thousands of documents in the possession of the CIA which were found in the May 2011 raid on Osama bin Laden's compound in Pakistan. These documents reveal a much more intimate relationship between Iran and al-Qaida than previously suspected.

While it will take time to analyze the extent of the 470,000 documents, some important conclusions can already be made:

The Obama administration selectively released 571 of these documents during his term, none of which identified the significant relationship between Iran and al-Qaida.

While President Obama claimed al-Qaida was "on the path to defeat," these documents showcase al-Qaida strategically reorganizing its operational base. One of these documents describes Iran as al-Qaida's "main artery for funds, personnel, and communications," and instructs members to "refrain from attacking Iran and devote your total resources . . . to the fight against the crusaders and the apostates."

On the one hand, al-Qaida would publicly declare all Shiites to be apostates; on the other hand, internal deliberations by the organization called for a transactional relationship with the mullahs of Tehran.

Another finding in a 19-page document written by senior al-Qaida operative Abu Hafs al-Mauritani outlines a detailed arrangement between al-Qaida and Iran. The relationship between al-Qaida and Iran was based on their mutual hatred of the United States. Iran agreed to provide shelter, financial support, and coordinate efforts with al-Qaida across the region.

In this document, a senior al-Qaida operative confirms that Iran and al-Qaida's "interests intersect." He goes so far as to describe the Iranian regime as "the best example . . . of pragmatism in politics. Anyone who wants to strike America, Iran is ready to support them with money and arms and all that is required as long as they are not directly and clearly implicated."

Iran offered al-Qaida everything it needed, including "money, arms," and "training in Hezbollah camps in Lebanon, in exchange for attacking U.S. interests in Saudi Arabia and the Gulf."

Al-Qaida operatives were safeguarded in Iran, with the consent of the military. In fact, the 9/11 Commission report confirms that 8 out of the 14 hijackers passed through Iran during the period from October 2000 to February 2001.

□ 1045

Iranian intelligence facilitated the travel of some operatives with visas while sheltering others. In these documents, there is even a wedding video of bin Laden's son with al-Qaida members in attendance in—you guessed it—Iran.

As Sun Tzu famously said in "The Art of War": "The enemy of my enemy is my friend." We are their shared enemy.

It is shameful that the Obama administration deliberately withheld this information. If these files exposing Iran's outreach and association with al-Qaida had been released, support for the Iran nuclear deal would have eroded even further, and rightfully so.

Since the JCPOA was entered into, Iranian aggression in the Middle East, including Iraq and Syria and elsewhere, has only increased. These bad activities have only gotten worse. Now it is even clearer why that is.

Any terrorist group that wants to attack U.S. interests will have Iran's financial and material support. By providing Iran with \$150 billion sanctions relief, we are giving Iran the resources it needs to carry out its bad activities threatening the United States and our allies.

While we already know of Iran's close ties with Hezbollah and political influence in Iraq, these documents exhibit the extensive reach that Iran has in the region. Keeping these documents hidden from the general public while the JCPOA was being debated and approved was blatant politicization of intelligence, and it was totally reprehensible.

Thankfully, the current administration has released these documents to let the American public know the truth. I commend the CIA Director, our former colleague in this House, Mike Pompeo, who has hit the ground running as the new CIA Director and made the bold decision to take these 470,000 documents and release them for the American public and for the world to see. They shouldn't have been hidden in the first place. They should not have been hidden for so long. Now we can know the truth of the relationship that absolutely existed between Iran and al-Qaida.

I encourage my colleagues to view these documents. I encourage the media to view these documents for the American public and the international community.

I thank, again, the administration for their leadership in this very important decision.

DECYRING GRADUATE STUDENTS' TUITION ASSISTANCE CLASSIFIED AS TAXABLE INCOME

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

Ms. MOORE. Mr. Speaker, I rise today to decry a provision in this tax bill that would amount to shocking tax increases of thousands of dollars for struggling graduate students by reclassifying their tuition assistance as taxable income.

These students provide research and teaching services as work to offset tuition. I mean, we are talking about assistants in the dorms, teaching assistants for undergraduate courses, researchers in laboratories—all who contribute to universities for quite modest stipends and tuition credits to avoid going further into debt and to support themselves while completing their master's degrees and Ph.D.'s.

Taxing this so-called income would impose a profoundly negative impact on education. Schools across the country could lose half their current graduate students, and it would diminish the number of students who would even consider graduate school in the future.

Mr. Speaker, what is to become of the vital research and development in the fields of medicine and engineering and agriculture and information technology—things that have led to innovation and invention, things that have truly made America great—with this tax provision?

An example from my very own alma mater, Marquette University, raises the problems with parents. There is a maintenance mechanic who has three—three, triplets—college-age students. He receives \$40,000 of tuition assistance for each of these students. I mean, for real, Mr. Speaker, we are going to deem \$120,000 income to this maintenance person?

Be for real. My constituent, Tim, writes:

As a graduate student in the third year of a Ph.D. program, I am married, have a 4-month-old. My wife works full time as a high school teacher. My research focuses on investigating how persons who have suffered from a neurological disease such as a stroke or spinal cord injury are able to move. This tuition waiver is the only reason I can afford graduate school and do the research I am doing to help the disabled.

If this becomes taxable income, my wife and I would move into a higher tax bracket, and my tax liability would increase roughly 40 percent, without a single dime of an increase in income with which I could pay that. This equals roughly \$1,300 per month of taxes.

At the University of Wisconsin-Milwaukee, also in my district, graduate student Shandra is finishing her master's in library and information science. Under the Republican House bill, Shandra's income, in the eyes of the government, would effectively double.

Now, you know, doubling the standard deduction, letting people file on a postcard will not offset the draconian

tax cuts that these graduate students would experience. Taxing tuition credits would hurt lower and middle class, hardworking citizens who rely on this benefit to help them and their families achieve the American Dream.

I urge my colleagues and people in the public, Mr. Speaker, not to fall for this trick, and I urge my colleagues in the Senate to oppose this harmful bill.

RHONEYMEADE SCULPTURE GARDEN & ARBORETUM

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

Mr. THOMPSON of Pennsylvania. Mr. Speaker, earlier this week, I had the opportunity to visit a true gem in Centre County, Pennsylvania: Rhoneymeade.

Rhoneymeade is a sculpture garden and arboretum farm, a historical site located between the Nittany and Tussey Mountains. The Rhone family owned this property for four generations, from 1794 to 1937. The land was settled in 1794 when Michael Rhone purchased the farmland from the Straub family, who received a grant of the land from the Penn family.

Third-generation Leonard Rhone was an important leader in the Grange movement in Pennsylvania. Many of the ideas for the movement were developed in the historic 1853 farmhouse that still sits on the property today.

Leonard Rhone founded the Grange Fair in 1874, the annual fair and camping event that remains a staple in the region. The fair is a proud Centre County tradition, much like Rhoneymeade. Rhoneymeade's slogan is: "Where art and nature meet."

That rings true, thanks to the works of Dr. Richard Morgan, a retired Penn State professor who purchased the property in 1984. Over several years, he transformed the grounds into an arboretum and sculpture garden. Dr. Morgan fell in love with Rhoneymeade: its historic home, views of Penns Valley, some of the oldest trees in central Pennsylvania. He restored the house on the property and landscaped the six surrounding acres. In 1985, the house was placed on the National Register of Historic Places.

In 1989, Dr. Morgan established Rhoneymeade as a private foundation with a mission to "preserve our farm, fields, and forest; to create an oasis of beauty, both natural and man-made; and to share this with all who wish to come."

Rhoneymeade has shared with the community and was shared with the community. In 1992, Dr. Morgan opened the property to visitors on select weekends. Since Dr. Morgan's death in 2015, Rhoneymeade is working towards becoming a public nonprofit organization.

Mr. Speaker, the property has thoroughly been cared for for more than 200 years, the 150 acres of breathtaking

land and its history that has been kept alive by the families who have owned it and, now, by all those who visit it.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until noon today.

Accordingly (at 10 o'clock and 54 minutes a.m.), the House stood in recess.

□ 1200

AFTER RECESS

The recess having expired, the House was called to order by the Speaker at noon.

PRAYER

Pastor Jon Lands, Fellowship Baptist Church, Vienna, West Virginia, offered the following prayer:

Lord God, I thank You for Your hand of providence that has guided our Nation and protected us over these past 241 years. We are thankful for those who have gone before us and paid the price for our freedom from tyranny.

Recognizing Your blessing in our history, we now ask for Your continued favor and grace. We ask that You will protect those who even now place themselves in harm's way to preserve the liberty of our land.

I especially thank You for these dedicated men and women who gather today to do our Nation's business. We pray for all in authority that we may live in peace, and we ask You to lead this Congress to follow Your instruction given to the prophet Micah: To do justice, to love mercy, and walk humbly with You.

These things we pray in Jesus' name. Amen.

THE JOURNAL

The SPEAKER. The Chair has examined the Journal of the last day's proceedings and announces to the House his approval thereof.

Pursuant to clause 1, rule I, the Journal stands approved.

PLEDGE OF ALLEGIANCE

The SPEAKER. Will the gentleman from California (Mr. PANETTA) come forward and lead the House in the Pledge of Allegiance.

Mr. PANETTA 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.

WELCOMING PASTOR JON LANDS

The SPEAKER. Without objection, the gentleman from West Virginia (Mr. MCKINLEY) is recognized for 1 minute.

There was no objection.

Mr. MCKINLEY. Mr. Speaker, I am honored to introduce today's guest chaplain from Vienna, West Virginia, Pastor Jon Lands. Since taking over as senior pastor of Fellowship Baptist Church in 1996, he has led the church through a period of tremendous growth. Attendance numbers have risen from 65 to approximately 740 with a membership of over 1,200. This is a testament to his dedication to faithfully serving our community.

He took his ministry to new heights when he started PraiseFM radio, FaithTalk 1450, and the Word for Life, a daily and weekly radio program now heard on 150 radio stations across the United States and two international stations.

His service to the community doesn't stop at the church's door. He is a member of the executive board of directors for the Wood County Christian School, a member of the board for the Family Policy Council, and serves on the board of the Women's Care Center of Mid-Ohio Valley, a crisis pregnancy center dedicated to offering alternatives to abortion and adoption services.

A husband and father of four, he is also a noted author, having written "Be Still: God's Strategy for Serenity," and "Life on the Level: The Balanced Christian Life."

I am honored to welcome Pastor Lands to the House of Representatives. He is a dedicated leader in the Parkersburg community, and his service to others is inspirational.

Mr. Speaker, I ask my colleagues today to welcome Pastor Lands. May God bless him, our Nation, and the church family at Fellowship Baptist Church.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. MARSHALL). The Chair will entertain up to 15 further requests for 1-minute speeches on each side of the aisle.

AMBASSADOR HALEY'S STERN WARNING TO NORTH KOREA

(Mr. WILSON of South Carolina asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. WILSON of South Carolina. Mr. Speaker, on Tuesday, North Korea, ruled by a tyrannical dictator, tested an intercontinental ballistic missile that may have the capacity to reach the United States.

North Korea's latest nuclear missile test was its most provocative to date, putting American families at risk of nuclear attack, in addition to the families of South Korea and Japan, with also a threat to China and Russia of regional chaos.

During an emergency meeting of the United Nations Security Council, Ambassador Nikki Haley issued a stern warning to North Korea: "We have

never sought war with North Korea, and still today we do not seek it. If war comes, it will be because of the continued acts of aggression like we witnessed yesterday."

Ambassador Nikki Haley was absolutely right when she urged China and its President, Xi Jinping, to do more to stop North Korea from pushing the world closer to a nuclear war.

Ambassador Haley and President Donald Trump are promoting peace through strength to keep American families safe, and we should support the call for China to cut off oil to North Korea.

In conclusion, God bless our troops, and we will never forget September the 11th in the global war on terrorism.

THE TAX SCAM

(Mr. COHEN asked and was given permission to address the House for 1 minute.)

Mr. COHEN. Mr. Speaker, Franklin Roosevelt was a great President of the United States. He said once: "The test of our progress is not whether we add more to the abundance of those who have much, it is whether we provide enough for those who have too little." That is still true today for people who follow morality and Judeo-Christian thought.

Yesterday in Missouri, the President said that the tax bill, which is in the Senate now—and unfortunately passed this House—would not benefit him at all. He said: Believe me, it won't benefit me.

You can't believe that. It benefits the billionaires, the millionaires, and the wealthy, and that is what it is about. The disparity in wealth in this country is growing and growing, and we can't continue to have that. The middle class needs major tax relief, and the wealthy don't. We could draw a bill to do that, and we could do it together.

Our country is in danger. We need more help in the inner cities to fight crime. We need help all over to fight against natural disasters. People all over our country need help.

As Paul Simon said: A nation turns its lonely eyes to you. JEFF FLAKE, BOB CORKER, and JOHN MCCAIN, save America.

RECOGNIZING BILL GIBBS FROM SPRINGPORT, MICHIGAN

(Mr. WALBERG asked and was given permission to address the House for 1 minute.)

Mr. WALBERG. Mr. Speaker, I rise today to recognize Bill Gibbs from Springport, Michigan, and congratulate him for being named Jackson County Veteran of the Year.

A few weeks ago, I had the privilege of meeting Bill at VFW Post 6056 during their Veterans Day ceremony. It was a special evening with a room full of heroes, none more so than Bill.

When our country called during the Vietnam war, Bill answered with tremendous bravery. For his heroism in

harm's way, Bill was awarded the Purple Heart, four Bronze Stars with valor device, and a number of other service medals.

Over the years, Bill has done it all at Post 6056, including serving as post commander, trustee, post historian, and quartermaster for 33 years. When called upon, he performs as an honor guard member at military funerals in the community.

Mr. Speaker, for all this and much more, Bill is incredibly deserving of the Veteran of the Year award, and our Nation is eternally grateful for his service and sacrifice. Thank you, Bill Gibbs, and welcome home.

SEXUAL HARASSMENT TRAINING

(Mr. PANETTA asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. PANETTA. Mr. Speaker, yesterday this House took a step to establish and maintain an environment where sexual harassment and discrimination is neither tolerated nor swept under the rug.

When I got here a year ago, I was surprised that there was no antisexual harassment training that was mandated. In every professional position that I have held, there always was this type of training. In the Navy, as a law student, and as a prosecutor, antisexual harassment training was a given.

So this month—before yesterday—I had an ethics attorney come into my office and conduct that type of training with my entire D.C. staff. I am proud to have done that. I am proud to be an original cosponsor, and I voted for the legislation yesterday which makes antisexual harassment training mandatory in all offices for all Members and their employees.

Although this bill should have been passed a long time ago, it is a small step in the right direction in the large fight against sexual harassment, and I look forward to being a part of that fight.

WORLD AIDS DAY

(Ms. ROS-LEHTINEN asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. ROS-LEHTINEN. Mr. Speaker, December 1 is World AIDS Day, so we celebrate our many accomplishments in the fight against HIV/AIDS around the globe.

As Americans, we can look back and be proud that our Nation has been a transformative force in the global fight against AIDS and a ray of hope for millions of lives around the world.

Globally, our efforts through programs like PEPFAR are currently supporting treatments for more than 1 million people and have averted more than 16 million HIV infections around the world. However, there is still much

work to be done. Currently, more than 36 million people in the world are living with HIV, and nearly 1,000 girls are infected with HIV every day.

Mr. Speaker, December 1, World AIDS Day, reminds us to redouble our efforts on behalf of those suffering from this terrible disease. Now more than ever, it is essential that we remain committed to creating a future without HIV/AIDS.

REPUBLICAN TAX SCAM

(Ms. SCHAKOWSKY asked and was given permission to address the House for 1 minute.)

Ms. SCHAKOWSKY. Mr. Speaker, it is fact: the Republican tax scam is an attack on America's senior citizens. According to the AARP, 5.2 million senior citizens, many on fixed incomes, will see a tax hike under the Republican bill. Meanwhile, over 60 percent of the tax benefits go to the top 1 percent.

Plus, the bill will trigger an automatic cut to Medicare—\$25 billion in 2018 alone. In 2019, Americans 50 to 64 years old buying health insurance through the individual market will see their premiums increase \$1,500 on average, according to the AARP. For the first time, the bill changes the way Social Security COLA is calculated, reducing Social Security benefits.

Seniors lose in the Republican tax bill, and so does pretty much everybody else. Who wins? Millionaires, billionaires, and the wealthiest corporations. We should say no to the Republican tax scam. Americans deserve a better deal.

TERROR ATTACK IN EGYPT

(Mr. BUDD asked and was given permission to address the House for 1 minute.)

Mr. BUDD. Mr. Speaker, just last week, Egypt experienced the worst terror attack in its country's history. Islamic terrorists set off explosives that took over 300 innocent lives and injured over 100 more.

What made this tragedy even worse is that it happened at a place of worship in the northern Sinai region. In their effort to wreak havoc on the Middle East and other parts of the world, the Islamic State and other terror groups have targeted Christians, Jews, and Muslims.

President Trump was right to say, after the attack in Egypt, that we should strengthen our efforts to defeat terrorism and extremism in all of its forms. In the past year, we have made progress in deterring the Islamic State's so-called caliphate in Syria and in Iraq, and while their shadow in those two countries isn't nearly what it was a couple of years ago, this doesn't mean a radical Islamic insurgency won't remain in that area.

Mr. Speaker, if military progress isn't coupled with a thought-out strategy of reconstruction, a vacuum will be

left for these groups to return. As the beacon of freedom around the world, the United States must stay vigilant in our ongoing war on terror.

THE TAX BILL

(Mr. HIGGINS asked and was given permission to address the House for 1 minute.)

Mr. HIGGINS. Mr. Speaker, the President said yesterday that these massive tax cuts for corporate America will be rocket fuel for the economy—rocket fuel for corporate America and for the Trump empire for certain, and a rocket-fueled hit to the heart of middle America for sure.

If you are in college and you are trying to become better and self-sufficient to thrive in the global economy, you are getting a big tax hike. If you have a medical illness that you were born into and your costs exceed your insurance coverage, you will be getting a big tax hike. If you are 1 of 13 million Americans to lose your healthcare coverage and the millions more who will see their premiums explode because congressional Republicans needed another \$300 billion for their deficit-exploding corporate tax cuts, you will be taking a big hit on top of a big tax hike.

Mr. Speaker, this tax cut bill is a massive takeaway from middle America and a massive giveaway to corporate America. The deficit will rise by \$1.5 trillion, and both the Congressional Budget Office and the Joint Committee on Taxation confirmed that, in less than 10 years, Americans making between \$40,000 and \$50,000 will pay \$5.3 billion more in taxes.

□ 1215

RECOGNIZING RECIPIENTS OF THE 2017 MONTANA CONGRESSIONAL VETERAN COMMENDATION

(Mr. GIANFORTE asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. GIANFORTE. Mr. Speaker, I rise today to recognize Montana veterans who have served our country and continue their service in our communities.

I recently asked Montanans to nominate a veteran for the 2017 Montana Congressional Veteran Commendation, a tribute to recognize those who have served honorably in uniform and in our communities. The response from Montanans was overwhelming. Fourteen veterans are receiving the 2017 Montana Congressional Veteran Commendation:

Richard Allgood of Big Sky;
Gene Bell of Belgrade;
William Charles of De Borgia;
Richard Gale of Bozeman;
Gary Germundson of Scobey;
Theron Gertz of Butte;
Michael Lawson of Butte;
Phillip Lyons of Butte;
Daniel Ritter of Bozeman;

Frank Stoltz of Miles City;
Kevin Strickler of Belgrade;
Kyle Sukhbir of Livingston;
Loice Trotter of Libby;
Stanley Watson of Forsyth.

On behalf of all Montanans, I thank the recipients of the 2017 Montana Congressional Veteran Commendation for their sacrifices and selfless service.

RECOGNIZING THE LIFE OF JERLINE HARVEY

(Mr. VEASEY asked and was given permission to address the House for 1 minute.)

Mr. VEASEY. Mr. Speaker, I rise today to recognize the life of my friend, Jerline Harvey of Forest Hill, Texas.

Since making Forest Hill her home in 1975, Jerline was a true champion for the improvement of the city. Among her many accomplishments, she was the first Black female elected to the Forest Hill City Council. She played a critical role in establishing the first library in Forest Hill, serving as its first librarian and also on the board of directors.

During her tenure serving on the board, Jerline coordinated the purchase of over five acres of land for the library district, and dedicated the Forest Hill Community Garden in 2011.

Jerline also made a mark in the community by operating and serving as the community outreach coordinator for the food bank at the Love Sanctuary Church of God in Christ for 15 years.

I ask my colleagues to join me in honor of her life. While the community will be sad that we are losing Jerline, I know that she is probably happy right now with Coach Harvey in Heaven.

I want to thank her for being the driving voice to help get that library created. When I see those kids on the computers in the library reading those books and having a good time, I think of Jerline and her vision of Forest Hill having their own library.

RECOGNIZING FSU PRESIDENT JOHN THRASHER

(Mr. DUNN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. DUNN. Mr. Speaker, I rise today to recognize a decorated combat veteran and distinguished public servant as one of the newest inductees into the Florida Veterans' Hall of Fame.

This week, Governor Rick Scott and the Florida Department of Veterans' Affairs honored John Thrasher for his continued commitment to the State of Florida.

John currently serves as the president of Florida State University, where he earned his bachelor's and law degrees. John joined the United States Army after graduating from FSU and went on to receive two Bronze Stars while serving in Vietnam, eventually earning the rank of captain.

He has been an advocate for veterans throughout his entire life, especially while serving as the speaker of the house in Florida and later as senator. Under his leadership as president, FSU has become one of the top universities in the Nation.

Mr. Speaker, please join me in congratulating FSU President John Thrasher for being inducted into the Florida Veterans' Hall of Fame and thanking him for his continued service to our veterans.

MILITARY OPERATIONS IN SOMALIA

(Ms. LEE asked and was given permission to address the House for 1 minute.)

Ms. LEE. Mr. Speaker, I rise today to sound the alarm about our deepening military operations in Somalia.

This Monday, the United States conducted its 30th airstrike in Somalia since Donald Trump took office. This number is almost greater than the amount of airstrikes President Obama conducted in 8 years in office. What is worse, we now have the largest United States presence in Somalia since 1993—some 500 United States troops—which has doubled in 2017 alone.

Mr. Speaker, why are we conducting so many airstrikes and ramping up our military presence in Somalia with no congressional oversight?

Why are we sending our troops to fight a war that the American people know nothing about?

Congress has been left in the dark about these operations. At a minimum, we should have some basic knowledge of the missions we are asking our servicemembers to risk their lives for.

But we know it is not just Somalia. These U.S. shadow wars are taking place all across the world, as we saw so tragically in Niger last month.

Mr. Speaker, we need to rip up the 2001 Authorization for Use of Military Force and hold a real debate and vote on these new, ongoing wars. The people deserve to know the costs and consequences of these wars.

Yes, Congress has been missing in action once again. We owe it to our servicemembers to do our job.

WELCOMING DUCKS UNLIMITED

(Mr. MARSHALL asked and was given permission to address the House for 1 minute.)

Mr. MARSHALL. Mr. Speaker, I rise today to welcome the more than 40 volunteers from 26 States representing Ducks Unlimited who are on the Hill today.

As an avid outdoorsman and waterfowler myself, as well as a member of Ducks Unlimited for over 25 years, I have seen the wonderful firsthand benefits this group provides. Ducks Unlimited has conserved more than 14 million acres of land in its 80-year history, 25,000 of which are in my home State of Kansas. I send a big

thank-you for all those folks up north of us who have done such a great job raising these ducks.

Work like this is vital to ensuring that the natural resources of our land are protected and monitored so that our children and grandchildren can come someday to rural Kansas, from Cheyenne Bottoms to the Quivira Wildlife Refuge, and enjoy those great outdoor moments.

I thank the folks at Ducks Unlimited for their work, and I welcome them to Capitol Hill.

SIKH AWARENESS AND APPRECIATION MONTH

(Mr. COSTA asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. COSTA. Mr. Speaker, I rise today to commemorate California's Sikh American Awareness and Appreciation Month and to recognize the contributions that Sikh Americans have made not only in California, but throughout the country.

This community originally came from Punjab, India, like other immigrant groups from all over the world, to have a better life for themselves and for their children.

In 1910, the Sikhs had become a cornerstone in California agriculture's Sacramento, Imperial, and San Joaquin Valleys. In addition to sharing the rich culture and the contributions that they have made to our economy, they are farmers, businessowners, physicians, and in all walks of life.

Sikh Americans stand with all Americans in their patriotism and values. Beginning with World War I, Sikhs have served in all of the American wars. Sikh communities promote the values of diversity, equality, freedom, justice, and giving back to our country.

Mr. Speaker, I ask my colleagues to join me in recognizing and celebrating the many contributions of Sikh Americans, which have made us a stronger nation and play an integral role in the health of the San Joaquin Valley and our Nation.

VETERANS ESTEEM TEAM EVENT

(Mr. MITCHELL asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. MITCHELL. Mr. Speaker, I rise to honor the veterans in my district and those who support them.

Earlier this month, I attended a Veterans Esteem Team event in Lapeer County. It is a dinner organized and prepared by local junior high and high school students from North Branch, Almont, and Dryden to honor area veterans. Those who served our Nation are the best 1 percent this country produces.

Words will never be adequate to capture the debt of gratitude owed to the

men and women of our military who have enabled our Nation to continue to be safe and prosperous. I am honored to serve with them and the students in my district who took the time to recognize and organize the veterans at this event.

GOP TAX SCAM

(Mr. MCEACHIN asked and was given permission to address the House for 1 minute.)

Mr. MCEACHIN. Mr. Speaker, according to the nonpartisan Congressional Budget Office, the Senate's version of tax reform would increase the deficit by \$38 billion in 2018. By 2027, the debt would increase by a whopping \$1.4 trillion.

I stand here today calling for tax reform legislation that would help my constituents and millions of other Americans.

Mr. Speaker, the GOP tax plan is irresponsible governing. Many of my constituents say that their families have yet to recover from the great recession, and I hear them loud and clear.

I cannot stand by silently while my colleagues on the other side of the aisle rush through a bill for which it will take years for our economy to recover. This bill raises taxes on 82 million middle class households solely to create giveaways for the wealthy few.

We have only 9 legislative days left this calendar year. It is time to focus on legislation that will give Americans a better deal. We need commonsense, reality-based legislation that will create opportunities for all Americans, not just the select few.

WE NEED LOWER TAXES

(Mr. DUNCAN of Tennessee asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. DUNCAN of Tennessee. Mr. Speaker, it has been proven all over the world that the most wasteful, least economical, least efficient way to spend money is to turn it over to the Federal Government. If this was not true, then places like Cuba, North Korea, and Venezuela would be heavens on Earth. Socialism simply does not work.

Money left in the private sector does much more to create jobs and hold down prices than does any money turned over to government. A business that continually wastes money and operates inefficiently will eventually go out of business.

A government agency that wastes money or operates inefficiently just uses that as an excuse to ask for higher appropriations. This is what the tax cut bill is all about: an effort to leave more money in the private sector, where it will create jobs and hold down prices.

Wealthy elitists come out ahead, even under our socialist, Big Govern-

ment systems. Lower income people come out better when more money is left in private hands to create jobs and hold prices down.

College graduates often wonder why they can't find good jobs. In large part, it is because our Federal, State, and local corporate taxes are too high, and this has caused us to lose millions of good jobs to other countries.

Mr. Speaker, we need lower taxes.

HBCU 9

(Ms. ADAMS asked and was given permission to address the House for 1 minute.)

Ms. ADAMS. Mr. Speaker, I rise today to honor the HBCU 9, the nine Historically Black Colleges and Universities who are celebrating 150 years of academic excellence.

These schools hail from six States and count great African-American leaders such as Eva Clayton, JOHN LEWIS, and Martin Luther King, Jr., as members of their illustrious alumni.

The nine include: Alabama State University, Barber-Scotia College, Fayetteville State University, Howard University, Johnson C. Smith University, Morehouse College, Morgan State University, St. Augustine University, and Talladega College.

Their achievements for the past 150 years are remarkable. They have cultivated a long history as incubators of innovation and continue to produce the next generation of leaders.

Twenty-five percent of African-American STEM graduates, 40 percent of African-American lawyers, 50 percent of African-American teachers, and 21 current members of the Congressional Black Caucus are proud HBCU grads.

These schools were born out of necessity and have endured the test of time to spark a movement and create the African-American middle class, fundamentally changing this country for the better.

Please stand with me in recognizing the HBCU 9 for their years of leadership in African-American communities and their dedication to helping students realize their dreams.

CONGRATULATING STATE CHAMP PRAIRIE RIDGE WOLVES FOOTBALL TEAM

(Mr. HULTGREN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. HULTGREN. Mr. Speaker, I rise today to congratulate the Prairie Ridge Wolves football team on their second straight Class 6A State Championship.

The team repeated last year's outstanding performance of finishing the season without losing a single game. Beating the Nazareth Roadrunners in the State final 28-21, the team now has a 28 game winning streak. Their last loss was in 2015.

The team is ranked second in the State overall by the Chicago Tribune. Coach Chris Schremp has been a critical and central figure in their success. A 21-year veteran at Prairie Ridge High School, he was named IHSA Football Coach of the Year and is now competing for the national recognition.

Another crucial part of the team is quarterback Samson Evans. He had a fantastic season. Dubbed "Superman" for his exploits on the field, Evans was named the Chicago Sun-Times 2017 Player of the Year. He will continue his career as an Iowa Hawkeye alongside teammate and lineman Jeff Jenkins.

Congratulations, Prairie Ridge Wolves, for your excellent season, and here is to a continued undefeated winning streak.

□ 1230

TAX REFORM BILL PRESERVES ADOPTION TAX CREDIT

(Mr. YODER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. YODER. Mr. Speaker, I rise today to talk about the importance of adoption and what Congress can be doing to help more kids get adopted into loving, caring families.

November is National Adoption Month, and it is time we talk about how the GOP tax reform bill, the Tax Cuts and Jobs Act, will help children in need of loving families by supporting those whose lives have been touched by adoption.

Our tax reform bill preserves the adoption tax credit, which allows taxpayers to claim expenses related to the adoption of a child, including fees, court costs, and travel expenses. This credit ultimately helps get more children into permanent, loving families, and the credit costs only about \$3.8 billion over 10 years, a small fraction of our overall budget.

Mr. Speaker, I worked tirelessly with my colleagues to ensure that this adoption tax credit was included in the House's tax bill, and I am pleased that the Senate's version also preserves it in their draft.

I urge my colleagues to work quickly to pass tax reform that preserves the adoption tax credit while bringing tax relief to all American families.

PROVIDING FOR CONSIDERATION OF H.R. 4182, ENSURING A QUALIFIED CIVIL SERVICE ACT OF 2017, AND PROVIDING FOR CONSIDERATION OF H.R. 1699, PRESERVING ACCESS TO MANUFACTURED HOUSING ACT OF 2017

Mr. WOODALL. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 635 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 635

Resolved, That at any time after adoption of this resolution the Speaker may, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 4182) to amend title 5, United States Code, to modify probationary periods with respect to positions within the competitive service and the Senior Executive Service, and for other purposes. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Oversight and Government Reform. After general debate the bill shall be considered for amendment under the five-minute rule. The bill shall be considered as read. All points of order against provisions in the bill are waived. No amendment to the bill shall be in order except those printed in the report of the Committee on Rules accompanying this resolution. Each such amendment may be offered only in the order printed in the report, may be offered only by a Member designated in the report, shall be considered as read, shall be debatable for the time specified in the report equally divided and controlled by the proponent and an opponent, shall not be subject to amendment, and shall not be subject to a demand for division of the question in the House or in the Committee of the Whole. All points of order against such amendments are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions.

SEC. 2. Upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 1699) to amend the Truth in Lending Act to modify the definitions of a mortgage originator and a high-cost mortgage, to amend the Secure and Fair Enforcement for Mortgage Licensing Act of 2008 to modify the definition of a loan originator, and for other purposes. All points of order against consideration of the bill are waived. An amendment in the nature of a substitute consisting of the text of Rules Committee Print 115-42 shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Financial Services; and (2) one motion to recommit with or without instructions.

The SPEAKER pro tempore (Mr. MARSHALL). The gentleman from Georgia is recognized for 1 hour.

Mr. WOODALL. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to my friend from New York (Ms. SLAUGHTER), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

GENERAL LEAVE

Mr. WOODALL. Mr. Speaker, I ask unanimous consent that all Members

have 5 legislative days to revise and extend their remarks.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Georgia?

There was no objection.

Mr. WOODALL. Mr. Speaker, I just had a chance to visit with my colleague from New York. We were talking about, well, the same thing all Members talk about when they get together: those things they have in common, those things that make their day a little bit better, those things they are struggling with that make their day a little bit worse.

I regret that so often we come to the House floor and the debate that we are having seems like we just have absolutely nothing in common whatsoever. I am sure it has been your experience. I think you can ask any freshman Member of this institution, Mr. Speaker, "What is the biggest surprise you have had in your first year in Congress?" and they will say, "I am surprised at how hardworking and conscientious and diligent and committed absolutely every single one of my colleagues is, because I was reading in the local paper back home, and it sounded like it was a big cesspool there in Washington, D.C. I am pleasantly surprised at how sincere my colleagues are at working for their 700,000 to 800,000 constituents back home."

Mr. Speaker, we have two bills that this rule makes in order for debate today, and they are two bills that I will tell you are incredibly well intentioned. I plan to support them. I plan to enthusiastically support them, but they are on issues that are hard in their minutia.

The first bill that is made in order today under a closed rule, Mr. Speaker, is H.R. 1699. It is the Preserving Access to Manufactured Housing Act. We had testimony in the committee yesterday, and the discussion was how do we protect buyers of manufactured housing from being exploited while still enabling those Americans who don't have other avenues for purchasing housing to get into that most affordable of housing, manufactured housing. We have common goals to protect people and to empower people, but how do we get that done?

This bill was worked through committee. I believe it is a good compromise. We didn't allow any amendments to this. There were no germane amendments presented in committee, so that is coming under a closed rule today.

This rule also would make in order a structured rule for H.R. 4182, the Ensuring a Qualified Civil Service Act of 2017.

Again, Mr. Speaker, when you go and read the headlines, it makes it sound like every discussion on Capitol Hill is among a bunch of partisan hacks. It is just not true.

The civil service, an incredibly important part of American Government, has dedicated men and women who

show up every day to institute the laws that you and I pass, to be the interpreters of the bridge between the laws that we pass and the way they hit folks on the ground. We all want those employees to be protected from the swinging pendulum of partisanship.

I don't want a Republican President to get elected and fire all the Democrats serving in government. There are some bright-minded scientists, some great folks in law enforcement, some really talented people in education. I don't want them to lose their jobs because of the partisanship of a President.

Similarly, I don't want to see a Democratic President get elected and fire all the folks who are Republicans. There are some fantastic Republican minds in our Department of Agriculture helping our farmers to succeed, our Department of Labor helping our workers to succeed. You go right on down the list, there are strong men and women helping folks to succeed.

But we are also facing a reality that that same civil service system that seeks to protect those hardworking, those exceptional workers trying to serve America, that same system that works to protect them also protects folks who are completely derelict in their responsibilities.

We had that discussion as a conference, as a House. In fact, in a bicameral discussion, it went to the President's desk for his signature, as it came to the VA, to say: Can't we do more to reform a civil service system, to reform Federal labor union provisions so that folks who need the protection, because they are exceptional, continue to be protected; but those folks who are failing our veterans, that those folks cease to be protected from a system that seeks to require accountability? We passed that together. We did that together here, Mr. Speaker. We sent it to the Senate. They did it together. The President signed it into law.

This Ensuring a Qualified Civil Service Act does one thing and one thing only: it extends the probationary period of a new civil service worker from the current 1 year to 2 years.

The Department of Defense has done this already, and it has been working exceedingly well for them. The concern is: Have I been able to adequately assess an employee's ability to perform in a 12-month period?

We are committed to trying to train people up, Mr. Speaker. Nobody is trying to run folks out before they have had a chance to learn their job. The question is: Is a year long enough to uncover the flaws in an employee or is 2 years a wider window?

You will hear folks on the other side say: ROB, why in the world can't you all figure out if an employee is talented in year one?

That is fair.

They will say: ROB, if you are going to train somebody up, why couldn't you get it done in year one?

That is fair.

But as the GAO has looked at this issue, what they found is managers aren't getting that done in year one. Whether it is because they are ineffective as managers or whether it is because they keep trying to give people a second chance and get them trained up is an open question. This bill mandates nothing, but it allows this 2-year window so that managers can give their new employees a good first, second, and third look.

The data suggests that once folks get fully protected by the civil service system, it is very difficult to move underperforming employees out. That work should be done during this probationary period. This bill aims to lengthen that probationary period to 2 years.

Mr. Speaker, reasonable men and women can disagree on these measures. I believe they are important steps in the right direction. But what gives me so much pleasure to come to the floor to bring this rule to you today is the earnestness with which these two bills were presented.

These are common challenges: How do we ensure the very best staff for the American people? How do we ensure access to homes and protection for home buyers for the American people? These are sincere concerns, legitimate disagreements.

If we pass this rule today, we will enable a debating period. We will bring these bills to the floor so that we can air our concerns and challenge our assumptions. I hope, at the end of the day, my colleagues will decide to support this rule and to support the two underlying pieces of legislation.

I reserve the balance of my time.

Ms. SLAUGHTER. Mr. Speaker, I thank my friend for yielding me the customary 30 minutes, and I yield myself such time as I may consume.

Mr. Speaker, the Home Ownership and Equity Protection Act was enacted in 1994 as an amendment to the Truth in Lending Act. It is designed to address predatory lending practices in refinancing and home equity loans with high interest rates or fees.

Loans that meet these high-cost triggers are subject to disclosure requirements and limitations on the loan terms. Borrowers are also provided enhanced remedies if it is violated.

Now, the first bill before us, H.R. 1699, would amend the Truth in Lending Act by exempting manufactured home retailers from being defined as mortgage originators. In the process, it would exempt these retailers from important consumer protection rules. That would perpetuate conflicts of interest and restore incentives for these retailers to steer customers into loans with high costs and fees. These are precisely the type of loans that are more profitable for the retailer even though they are bad deals for the customer.

My good friend from Georgia asked what could be wrong with this; how can we protect those customers? I submit:

You may not protect those consumers by taking all regulation off for them. Obviously, it was there for a reason, and we will see how it turns out.

Those may seem like arcane changes to existing law, but let me put the issue in better perspective.

According to the Manufactured Housing Institute, 22 million Americans live in manufactured homes today. That is equal to the entire State of Florida.

□ 1245

Mr. Speaker, why in the world is the majority prioritizing a bill that would undermine consumer protections for tens of millions of Americans. We know the legislation would create more access to affordable housing. It would only make the incredibly profitable manufacturing housing industry even more money through predatory lending.

Those who rely on manufactured housing as an affordable option deserve the same antipredatory lending standards as every other family. This bill fails that test. In fact, it was written specifically to take the protections away from the housing industry.

The second measure before us today, H.R. 4182, is completely unnecessary. It would extend the probationary period for members of the Senior Executive Service and members of the competitive service from 1 year to 2. That would double the time that new civil servants are essentially at-will employees without any employee protections or due process rights.

There is no evidence to support the need for doubling the probationary period for Federal employees. The bill would simply serve to delay employees' access to worker protection laws that ensure that they are treated fairly on the job. It would also undermine whistleblower rights and prevent them from coming forward.

These are the people who are essential to getting to the bottom of legal violations and waste and fraud in government agencies. Standing up for their rights used to be a bipartisan priority, but the majority is now prioritizing a bill that would undermine their rights and put the integrity of our Federal civil service at risk.

This comes on the heels of the majority bringing a separate bill, H.R. 3441, to the floor recently. That legislation threatened collective bargaining rights for employees and allows employers to evade liability for wage theft or even child labor violations. And just like the bill before us today, it chips away at workers' ability to do their job without retaliation or unfair treatment.

Mr. Speaker, there is a pattern here. The majority is bringing bills to the House floor that threaten worker protections while they work to advance a procorporate agenda at the same time.

There is perhaps no bigger giveaway on the agenda right now than their tax bill. Under the guise of so-called reform, the majority on the other side of the Capitol is crafting a tax bill that is

nothing but a giveaway to the rich and powerful.

And, please, don't take my word for it. On Monday, The New York Times published a piece entitled: "Senators Scramble to Advance Tax Bill That Increasingly Rewards Wealthy." The very first line of the piece gives away the majority's game plan. It said: "The Republican tax bill hurtling through Congress is increasingly tilting the United States Tax Code to benefit wealthy Americans. . . ."

I believe that is beyond dispute by now. In fact, I think every major economist and publication have told us that that is exactly what it is. The scam will raise taxes on tens of millions of middle class families in order to hand deficit-exploding giveaways to the wealthy and corporations that ship jobs overseas. In fact, I heard an economist last night, Jared Bernstein, saying that he thinks this bill encourages moving jobs overseas.

The Republican plan eliminates the alternative minimum tax, which is designed to prevent the very rich from gaming the system. And the bill passed by the Chamber eliminates the estate tax, which will benefit the wealthy, certainly—and very few of them, though, are even liable for paying that tax.

According to the Joint Committee on Taxation, the Congressional Budget Office, under the Republican plan, persons making \$40,000 to \$50,000 a year would pay an additional \$5.3 billion in taxes, combined, over the next decade. At the same time, those earning \$1 million or more a year would see a \$5.8 billion tax cut.

Note, please, the similarity of those figures. If that isn't taking money from the poor to give to the rich, I don't know of anything that could describe it any better.

This is the third time America has tried trickle-down theory. It didn't work with President Reagan; it didn't work under President Bush; and, certainly, it did not work in Kansas. There is a word for doing the same thing over and over again and expecting a different result. That word is "insanity."

Mr. Speaker, I reserve the balance of my time.

Mr. WOODALL. Mr. Speaker, I yield myself 15 seconds just to let my colleagues know that this bill passed out of committee by more than a 2-1 margin, a big bipartisan vote out of committee to reform manufactured housing to provide more access.

Mr. Speaker, I don't profess to be an expert on that, so I yield 5 minutes to the gentleman from Kentucky (Mr. BARR), one of my colleagues from the Financial Services Committee.

Mr. BARR. Mr. Speaker, I thank the gentleman for yielding.

Mr. Speaker, I rise today in favor of this rule that would allow the House of Representatives to debate legislation I introduced, H.R. 1699, the Preserving Access to Manufactured Housing Act.

Homeownership, for many, is part of the American Dream; however, overbroad and burdensome regulations arising out of the Dodd-Frank financial control law are limiting the ability of Americans to realize this dream.

Specifically, a one-size-fits-all regulation issued by the unaccountable Consumer Financial Protection Bureau makes it harder for lenders to offer mortgages to hardworking Americans who simply want to buy a manufactured home. By expanding the range of loan products considered “high cost” under the Home Ownership and Equity Protection Act, the CFPB has failed to recognize the unique nature of manufactured housing loans. Because of the increased legal liabilities and stigma associated with making a so-called high-cost mortgage, some lenders have simply stopped making these loans.

According to recent Home Mortgage Disclosure Act data, data that is submitted to the government, the number of manufactured homes of \$75,000 or less has plummeted by 22 percent since this regulation went into effect. As a result, the CFPB’s overzealous regulation harms lower and moderate-income families, particularly in rural areas, who just want to purchase a manufactured home but, now, cannot access the necessary financing. In addition, existing homeowners are harmed because they won’t be able to sell their homes.

These rules are hitting Americans in rural and suburban areas and those with modest means the hardest. Take, for example, the hospital worker, in Kentucky, who applied for a loan of \$38,500 to finance a manufactured home. He had an 8 percent downpayment. His monthly income was \$2,200 per month, plenty to cover the all-in housing costs of \$670 per month. The payment he would have been investing in his own home would have been less than what he was spending on rent, but he was unable to get financing. He contacted local banks and credit unions, but they no longer finance manufactured homes.

The reason for this crippling lack of lending is the Consumer Financial Protection Bureau and its so-called high-cost loan regulations and the definitions of “mortgage originator” and “loan originator” established in Dodd-Frank. These regulations fail to take into account the unique circumstances associated with manufactured housing and the fixed costs associated with any home purchase, large or small. They fail to recognize the simple mathematical fact that fixed costs on smaller loans translate into higher percentages of the total loan.

Even if interest payments on manufactured homes are more than your average home, the payments are still more affordable than the all-in cost of a site-built home—or even rent, in many markets. That is not predatory lending. That is actually getting people into more affordable housing. This is especially the case when you consider that purchasing a manufactured home,

as opposed to renting, allows the owners to build equity, leading to financial stability for those Americans.

The Preserving Access to Manufactured Housing Act recognizes the unique nature of the manufactured housing industry, and it fixes these government-caused problems by modifying the definition of “loan originators” and “mortgage originators” to exclude manufactured housing retailers and sellers from the definition of “loan originator” so long as they are only receiving compensation for the sale of the home and not engaged in the financing of the loans.

The legislation also increases the thresholds for high-cost loans to accommodate manufactured home purchases of up to \$75,000 while still retaining tough restrictions on lenders to prevent any borrowers from being taken advantage of.

As Members of Congress, we have an obligation to protect the American people from regulations that harm their ability to purchase affordable homes for themselves and their families. We need to end government policies that are issued under the guise of consumer protection when those policies actually are protecting Americans right out of homeownership. Again, that is not consumer protection.

So, for these reasons and the fact that about 40 different proconsumer and probusiness trade associations support this legislation, I urge my colleagues to vote for this rule.

This is not the only reason why we should vote for the rule. The other legislation, introduced by my friend from Kentucky, the Ensuring a Qualified Civil Service Act, is another piece of legislation that will help ensure that the U.S. Federal Government has a competent workforce.

Mr. Speaker, I thank Congressman COMER for his hard work on this issue, and I urge my colleagues to vote for this rule.

Ms. SLAUGHTER. Mr. Speaker, I yield 3 minutes to the gentlewoman from Texas (Ms. JACKSON LEE).

Ms. JACKSON LEE. Mr. Speaker, I thank the gentlewoman for her distinguished leadership and for yielding to me.

Mr. Speaker, I want to focus in particular on where we are and where we have been. I think it is important, as we discuss these issues dealing with the Ensuring a Qualified Civil Service Act of 2017, that we really have the responsibility, as Members of Congress, to engage in safe and fair workplaces all over the Nation.

Certainly, I want to speak particularly about the Civil Service Act, which I am stunned that this would extend the period of time for a probationary period from 1 year to 2 years. But what is most striking, since I am a member of the Judiciary Committee, is that Federal employees will remain at-will employees for a period of time with virtually no due process protection.

I clearly want to try to understand an administration that, first of all, wants to make skinny the government to disallow it to do its work; and then, on top of that, it wants to have temporary employees with no due process rights.

Yesterday, we stood on the floor of the House to insist that there be mandatory training for sexual harassment and, as well, to recognize that there should be zero tolerance for sexual harassment and, of course, sexual assault.

As an African-American woman, over the years, historically, we, along with women all over the world, have seen the plight, or the devastation, of sexual harassment and sexual assault. I was disappointed that this floor could not vote on that resolution. I would really ask for that resolution to be called up again so that this House could go on record for supporting mandatory training.

At the same time, I think it balances, with due process, the work that we have to do to make sure that we have a workplace that is tolerable and allows women who feel insulted, harassed, and, God forbid, assaulted easy, quick access to a pathway of relief.

This legislation and the underlying bill on this rule specifically dealing with taking away due process rights from civil servant women strikes me as the wrong direction to go in light of where we are. So I am questioning this legislation. I think it is the wrong direction to go. I, frankly, believe it should be pulled.

And as that legislation is pulled, I believe that we would do ourselves well to reassert the resolution from yesterday and to cast a vote. Let’s get on the record of where we stand on the issues protecting women against sexual harassment and sexual assault.

Finally, let me indicate that we are in the middle of appropriations. We have not been compensated for the devastation of Hurricane Harvey. My constituents are suffering. They are suffering in Puerto Rico, in the Virgin Islands, and in Florida. The appropriation, or the recommendation from the White House, is insufferable, unacceptable, and it is time for us to move as a Congress to bring relief to the people who have suffered from the hurricane.

Mr. WOODALL. Mr. Speaker, I yield 5 minutes to the gentleman from Pennsylvania (Mr. ROTHFUS), a good friend and authority on the issue.

Mr. ROTHFUS. Mr. Speaker, I thank the gentleman for yielding.

Mr. Speaker, I rise today in support of H.R. 1699, the Preserving Access to Manufactured Housing Act, and I urge my colleagues to support the passage of this rule and the underlying bill.

As the vice chairman of the Financial Institutions and Consumer Credit Subcommittee and a cosponsor of this legislation, I want to underscore the impact that passing the Preserving Access to Manufactured Housing Act would have on hardworking Americans.

□ 1300

We all agree that we should work to ensure that everyone can afford a safe place to live. Representative BARR's bipartisan bill will remove misguided barriers that block access to affordable manufactured homes while preserving consumer protections.

In many parts of this country, manufactured homes represent a cost-effective and customizable housing option. It is important to keep in mind that the challenge of finding affordable housing is not exclusively an urban problem. Housing affordability is a challenge in many rural areas as well, and manufactured homes can be a solution.

This is an industry that offers millions, including many rural Americans with moderate incomes, a chance at home ownership. In fact, nationwide, 22 million Americans live in manufactured homes.

In my State of Pennsylvania, manufactured homes comprise almost 5 percent of the housing stock. Manufactured homes account for 73 percent of all new homes sold under \$125,000. The average income of a manufactured home purchaser is less than \$40,000 per year.

The manufactured housing business also sustains thousands of families. Sixteen thousand workers in Pennsylvania are employed in that industry.

Unfortunately, misguided rules from Washington, D.C., threaten to choke off access to manufactured homes. When Washington bureaucrats sought to implement Dodd-Frank, they put forward rules that led some manufactured housing retailers and sellers to be considered loan originators. They also expanded the "high-cost loan" definition and swept many manufactured housing loans into that category.

The increased restrictions, liability, and stigma that accompany these designations have led many in the industry to cut back on lending. As a result, fewer hardworking Americans will be able to afford a quality manufactured home for their families.

The Preserving Access to Manufactured Housing Act will address these harmful restrictions that are making manufactured homes unaffordable for prospective homeowners while preserving important consumer protections.

This bill clarifies that a manufactured home salesperson is not a loan originator unless he or she is being compensated by a lender, a creditor, or a mortgage broker. It also adjusts the high-cost mortgage designation thresholds so that many manufactured housing loans are once again not included.

It is important to keep in mind that the Truth in Lending Act and State consumer protection laws will still apply after the enactment of this legislation.

Representative BARR's bill is a narrowly focused, commonsense, and bipartisan effort to target a specific challenge facing prospective pur-

chasers of manufactured homes. This bill will preserve access to affordable housing for millions of American families.

Mr. Speaker, I again urge support for the Preserving Access to Manufactured Housing Act and this rule.

Ms. SLAUGHTER. Mr. Speaker, if we defeat the previous question, I will offer an amendment to the rule to bring up H.R. 3440, the Dream Act. This bipartisan, bicameral legislation would help thousands of young people who are Americans in every way except on paper.

Mr. Speaker, I ask unanimous consent to insert the text of my amendment in the RECORD, along with extraneous material, immediately prior to the vote on the previous question.

The SPEAKER pro tempore (Mr. NORMAN). Is there objection to the request of the gentlewoman from New York?

There was no objection.

Ms. SLAUGHTER. Mr. Speaker, I yield 4 minutes to the gentlewoman from California (Mrs. TORRES).

Mrs. TORRES. Mr. Speaker, this Congress faces a moral decision that we have put off making for too long, a decision that we cannot put off any longer: Will we stop the deportation of hundreds of thousands of young DREAMers or not?

This is not a partisan question. This is a question of who we are as Americans.

Are we willing to put partisan games aside? Are we willing to put to an end the fear that DREAMers have, the fear that they have been living with these past few months?

We are quickly approaching the year-end deadline for many items this body needs to address. Many of us are looking forward to seeing our families through the holidays.

What about the 122 DREAMers that lose protection every day that we don't act? Can they say the same.

This is unconscionable. This is not who we are.

When I am home, I hear from businesses, school leaders, public officials, religious leaders, and friends, and they all want us to act now, today. Failure to do so will result in tearing families and communities apart.

The fix is right here in front of us. H.R. 3440, the Dream Act, is a bipartisan, bicameral bill that will put this issue at rest once and for all.

We all know that the votes are here today in this body. Plenty of my Republican colleagues support this legislation. Plenty of my Republican colleagues stand with their business, religious, and community leaders to bring this dream to a reality for the DREAMers.

We have been clear. This Congress must not finish this year without providing a fix in certainty for DREAMers. Their families and the communities that depend on them expect that.

I ask my colleagues to allow us to vote and provide a vote against the

previous question so that we can immediately bring the Dream Act to the floor for a vote today.

Mr. WOODALL. Mr. Speaker, I would share with the gentlewoman from New York that I have no further speakers remaining, and I reserve the balance of my time.

Ms. SLAUGHTER. Mr. Speaker, I am prepared to close, and I yield myself such time as I may consume.

Mr. Speaker, funding for the government expires on December 8. That is 8 days from now. We wonder why we are wasting time on unnecessary bills before us today and running us toward another shutdown.

Let me remind everyone watching here today about the last shutdown in 2013. The majority shut down the government rather than fund the Affordable Care Act, which was then and remains today the law of the land. The shutdown lasted 16 days. In just that short time, it cost our economy an estimated \$24 billion. The shutdown cost the government \$24 billion.

Federal facilities were not opened. The mom-and-pop stores and little restaurants in Federal buildings all closed. The processing of veterans' disability claims was stalled. Head Start grantees that serve an estimated 6,300 children were forced to close their doors for 9 days until some private philanthropists stepped in. Hundreds of patients were unable to enroll in possible lifesaving clinical trials at the National Institutes of Health.

Ninety-eight percent of the employees at the National Science Foundation, nearly 75 percent of the employees at the National Institutes of Health, and two-thirds of the employees at the Centers for Disease Control were furloughed. That brought new Federal research to a standstill.

An estimated \$4 billion in tax refunds were delayed, denying middle class families the money they expected and planned for. Even the National Transportation Safety Board was impacted, unable to investigate 59 plane accidents as swiftly.

Another shutdown will be devastating, but I am afraid that is what we are headed for under the leadership here.

The President recently tweeted that he doesn't see a deal on the horizon. This comes after he tweeted earlier this year that our country needs a "good shutdown."

Instead of doing anything about that here today, we are frittering away precious legislative time on bills that are, at best, not urgent and, at worst, completely unnecessary and even damaging.

The greatest Nation on Earth will be struggling to keep the lights on. This is no way to run the United States.

I urge a "no" vote on the previous question, on the rule, and the bill.

Mr. Speaker, I yield back the balance of my time.

Mr. WOODALL. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, the gentlewoman raises a lot of important points. I am absolutely concerned about funding the United States Government, but, sadly, in a way that has become systemic as we talk about who we are as a people, Mr. Speaker, we can either be glasses half full or we can be glasses half empty.

Is it true that the number of days we have left in this continuing resolution are limited?

It is.

Is it also true that this House has fully funded the government ahead of schedule for the first time since the good people of the Seventh District elected me to Congress?

It is.

This House has nothing to be ashamed of. In fact, this House should be shouting it from the rooftops:

The United States Constitution gives the United States Congress a job to do. The House has done its. Senate, get to work.

This is the first time, Mr. Speaker, that we have been able to fund all the appropriations bills—there are 12 of them—before the end of the fiscal year since I was elected in 2011. The Senate has passed, I believe, zero appropriations bills so far this year.

Mr. Speaker, let's not give anybody a pass on getting the good work done. Let's do hold people accountable, but let's not chastise ourselves and create an atmosphere of failure.

Success begets success. We succeeded together for the first time in a long time. Let's not waste that opportunity to get that bill across the floor of the Senate.

Similarly, Mr. Speaker, we are talking about civil service protections today. There is not a man or a woman in this Chamber who doesn't want the absolute best Federal workforce that we could find; not one.

The question today is: Do we lock you in and give you all of those iron-clad protections that every American knows the civil service system offers?

We all know that it is hard to get fired from a government job. We all know that.

Should we extend the probationary period where folks can be monitored, trained up, disciplined, worked with from 1 year to 2 years?

If that gets us a better Federal workforce to serve the American people, the answer should be a unanimous yes.

I say to my friends who oppose this bill: If it doesn't end up in that result, I will vote with you to repeal it. But I believe it will end up with a more highly qualified workforce, that it will end up with an American taxpayer who feels like they are getting their money's worth.

I will tell you the best thing we can do for our civil service employees is to end the narrative that civil service is a place of failure instead of a place of success, it is to end the narrative that substandard people work for the Federal Government as opposed to exceptional people work for the Federal Government.

I represent employees of the CDC in my part of the world, Mr. Speaker. The Centers for Disease Control is second to no one in the intellectual firepower that they assemble to serve the American people. Those men and women put themselves in harm's way to battle those pandemics that scare the bejesus out of the rest of us. They do it as an act of service, and they should be praised for it.

The best thing we can do for them is to make sure folks don't slip through the cracks and they get saddled with a substandard partner. We want them to have access to an exceptional partner. This bill would do that.

Mr. Speaker, as to access to manufactured housing, the bill from my friend from Kentucky, it is absolutely true that every man and woman in this Chamber wants to protect the American consumer from predatory lending. That is undisputed. But as my friend in Kentucky stated, when do we protect someone right out of the opportunity to have a home? In the name of protecting people, when do we fail those very same people?

We had testimony in the committee yesterday, Mr. Speaker, presented credit union after credit union after credit union that would no longer loan money to its members to purchase a manufactured home. They wouldn't do it. They couldn't do it.

Talk about predatory lending if you want to; it is not your local credit union that is doing it. Talk about big Wall Street banks exploiting people if you want to; it is not your local credit union who is doing it.

Talk about people who want to build your community; it is your local credit union.

□ 1315

Yet credit union after credit union said: The men and women whom we strive to serve, we will no longer help access the American Dream. We can't. Why? Because of the regulations coming out of Washington, D.C.

Do we want to protect the American consumer? We do, and we can, but we can't protect them right out of home ownership. We shouldn't, yet we have.

Passing this bill today that my friend from Kentucky brings forward corrects that mistake, puts us back on track for protecting consumers and enabling consumers.

Mr. Speaker, you can pick any day of the week on Capitol Hill, and you can find a way to describe everything that goes on as nefarious, as misguided, as contrived. But, Mr. Speaker, you can also look at days on Capitol Hill and see the earnestness with which men and women work together to move this country forward. That is the day we have today. I hope it is the day we have tomorrow and the next day and the next day.

I urge my friends, support this rule. Support bringing this bill to the floor for manufactured housing. Support bringing this bill to the floor to improve the civil service system.

We can do that with a vote right now, Mr. Speaker.

The material previously referred to by Ms. SLAUGHTER is as follows:

AN AMENDMENT TO H. RES. 635 OFFERED BY
MS. SLAUGHTER

At the end of the revolution, add the following new sections:

SEC. 3. Immediately upon adoption of this resolution the Speaker shall, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 3440) to authorize the cancellation of removal and adjustment of status of certain individuals who are long-term United States residents and who entered the United States as children and for other purposes. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on the Judiciary. After general debate the bill shall be considered for amendment under the five-minute rule. All points of order against provisions in the bill are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions. If the Committee of the Whole rises and reports that it has come to no resolution on the bill, then on the next legislative day the House shall, immediately after the third daily order of business under clause 1 of rule XIV, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 4. Clause 1(c) of rule XIX shall not apply to the consideration of H.R. 3440.

THE VOTE ON THE PREVIOUS QUESTION: WHAT
IT REALLY MEANS

This vote, the vote on whether to order the previous question on a special rule, is not merely a procedural vote. A vote against ordering the previous question is a vote against the Republican majority agenda and a vote to allow the Democratic minority to offer an alternative plan. It is a vote about what the House should be debating.

Mr. Clarence Cannon's Precedents of the House of Representatives (VI, 308-311), describes the vote on the previous question on the rule as "a motion to direct or control the consideration of the subject before the House being made by the Member in charge." To defeat the previous question is to give the opposition a chance to decide the subject before the House. Cannon cites the Speaker's ruling of January 13, 1920, to the effect that "the refusal of the House to sustain the demand for the previous question passes the control of the resolution to the opposition" in order to offer an amendment. On March 15, 1909, a member of the majority party offered a rule resolution. The House defeated the previous question and a member of the opposition rose to a parliamentary inquiry, asking who was entitled to recognition. Speaker Joseph G. Cannon (R-Illinois) said: "The previous question having been refused, the gentleman from New York, Mr. Fitzgerald, who had asked the gentleman to yield to him for an amendment, is entitled to the first recognition."

The Republican majority may say "the vote on the previous question is simply a vote on whether to proceed to an immediate

vote on adopting the resolution . . . [and] has no substantive legislative or policy implications whatsoever." But that is not what they have always said. Listen to the Republican Leadership Manual on the Legislative Process in the United States House of Representatives, (6th edition, page 135). Here's how the Republicans describe the previous question vote in their own manual: "Although it is generally not possible to amend the rule because the majority Member controlling the time will not yield for the purpose of offering an amendment, the same result may be achieved by voting down the previous question on the rule. . . . When the motion for the previous question is defeated, control of the time passes to the Member who led the opposition to ordering the previous question. That Member, because he then controls the time, may offer an amendment to the rule, or yield for the purpose of amendment."

In Deschler's Procedure in the U.S. House of Representatives, the subchapter titled "Amending Special Rules" states: "a refusal to order the previous question on such a rule [a special rule reported from the Committee on Rules] opens the resolution to amendment and further debate." (Chapter 21, section 21.2) Section 21.3 continues: "Upon rejection of the motion for the previous question on a resolution reported from the Committee on Rules, control shifts to the Member leading the opposition to the previous question, who may offer a proper amendment or motion and who controls the time for debate thereon."

Clearly, the vote on the previous question on a rule does have substantive policy implications. It is one of the only available tools for those who oppose the Republican majority's agenda and allows those with alternative views the opportunity to offer an alternative plan.

Mr. WOODALL. Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Ms. SLAUGHTER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

MINNESOTA'S ECONOMIC RIGHTS IN THE SUPERIOR NATIONAL FOREST ACT

The SPEAKER pro tempore. Pursuant to clause 1(c) of rule XIX, further consideration of the bill (H.R. 3905) to require congressional approval of any mineral withdrawal or monument designation involving the National Forest System lands in the State of Minnesota, to provide for the renewal of certain mineral leases in such lands, and for other purposes, will now resume.

The Clerk read the title of the bill.

AMENDMENT NO. 1 OFFERED BY MR. GRIJALVA

The SPEAKER pro tempore. The question is on the amendment by the gentleman from Arizona (Mr. GRIJALVA).

The question was taken; and the Speaker pro tempore announced that the noes appeared to have it.

Ms. SLAUGHTER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 and clause 9 of rule XX, this 15-minute vote on adoption of the amendment will be followed by 5-minute votes on:

A motion to recommit, if ordered;

Passage of the bill, if ordered;

Ordering the previous question on H. Res. 635; and

Adopting H. Res. 635, if ordered.

The vote was taken by electronic device, and there were—yeas 182, nays 237, not voting 14, as follows:

[Roll No. 642]

YEAS—182

Adams	Fudge	Neal
Aguiar	Gabbard	Norcoss
Barragán	Galleo	O'Halleran
Bass	Garamendi	O'Rourke
Beatty	Gomez	Pallone
Bera	Gonzalez (TX)	Panetta
Beyer	Gottheimer	Pascarell
Bishop (GA)	Green, Al	Payne
Blumenauer	Green, Gene	Pelosi
Blunt Rochester	Grijalva	Perlmutter
Bonamici	Hanabusa	Peters
Boyle, Brendan	Hastings	Pingree
F.	Heck	Polis
Brady (PA)	Higgins (NY)	Price (NC)
Brown (MD)	Himes	Quigley
Brownlee (CA)	Hoyer	Raskin
Bustos	Huffman	Rice (NY)
Butterfield	Jackson Lee	Rosen
Capuano	Jeffries	Roybal-Allard
Carbajal	Johnson (GA)	Ruiz
Cárdenas	Johnson, E. B.	Ruppersberger
Carson (IN)	Jones	Rush
Cartwright	Kaptur	Ryan (OH)
Castor (FL)	Keating	Sánchez
Castro (TX)	Kelly (IL)	Sarbanes
Chu, Judy	Kihuen	Schakowsky
Cicilline	Kildee	Schiff
Clark (MA)	Kilmer	Schneider
Clarke (NY)	Kind	Schrader
Clay	Krishnamoorthi	Scott (VA)
Cleaver	Kuster (NH)	Scott, David
Clyburn	Langevin	Serrano
Cohen	Larsen (WA)	Sewell (AL)
Connolly	Lawrence	Shea-Porter
Cooper	Lawson (FL)	Sherman
Correa	Lee	Sires
Costa	Levin	Slattery
Courtney	Lewis (GA)	Smith (WA)
Crist	Lieu, Ted	Soto
Crowley	Lipinski	Speier
Cuellar	Loeb	Suozzi
Cummings	Lofgren	Swalwell (CA)
Davis (CA)	Lowenthal	Takano
Davis, Danny	Lowe	Thompson (CA)
DeGette	Lujan Grisham,	Thompson (MS)
Delaney	M.	Titus
DeLauro	Luján, Ben Ray	Tonko
DeBene	Lynch	Torres
Demings	Maloney,	Tsongas
DeSaulnier	Carolyn B.	Vargas
Deutch	Maloney, Sean	Veasey
Dingell	Matsui	Vela
Doggett	McCollum	Velázquez
Doyle, Michael	McEachin	Visclosky
F.	McGovern	Wasserman
Ellison	McNerney	Schultz
Engel	Meeks	Waters, Maxine
Eshoo	Meng	Watson Coleman
Española	Moore	Welch
Esty (CT)	Moulton	Wilson (FL)
Evans	Murphy (FL)	Yarmuth
Foster	Nadler	
Frankel (FL)	Napolitano	

NAYS—237

Abraham	Babin	Bergman
Aderholt	Bacon	Biggs
Allen	Banks (IN)	Bilirakis
Amash	Barletta	Bishop (MI)
Amodei	Barr	Bishop (UT)
Arrington	Barton	Black

Blackburn	Hartzler	Perry
Blum	Hensarling	Peterson
Bost	Herrera Beutler	Pittenger
Brady (TX)	Hice, Jody B.	Poe (TX)
Brat	Higgins (LA)	Poliquin
Brooks (AL)	Hill	Ratcliffe
Brooks (IN)	Holding	Reed
Buchanan	Hollingsworth	Reichert
Buck	Hudson	Rice (SC)
Bucshon	Huizenga	Richmond
Budd	Hultgren	Roby
Burgess	Hunter	Roe (TN)
Byrne	Hurd	Rogers (AL)
Calvert	Issa	Rogers (KY)
Carter (GA)	Jenkins (KS)	Rohrabacher
Carter (TX)	Jenkins (WV)	Rokita
Chabot	Johnson (LA)	Rooney, Francis
Cheney	Johnson (OH)	Rooney, Thomas J.
Coffman	Johnson, Sam	Ros-Lehtinen
Cole	Jordan	Roskam
Collins (NY)	Joyce (OH)	Ross
Comer	Katko	Rothfus
Comstock	Kelly (MS)	Rouzer
Conaway	Kelly (PA)	Royce (CA)
Cook	King (IA)	Russell
Costello (PA)	King (NY)	Rutherford
Cramer	Kinzing	Sanford
Crawford	Knight	Scalise
Culberson	Kustoff (TN)	Schweikert
Curbelo (FL)	Labrador	Scott, Austin
Curtis	LaHood	Sensenbrenner
Davidson	LaMalfa	Sessions
Davis, Rodney	Lamborn	Shimkus
DeFazio	Lance	Shuster
Denham	Larson (CT)	Simpson
Dent	Latta	Sinema
DeSantis	Lewis (MN)	Smith (MO)
DesJarlais	LoBiondo	Smith (NE)
Diaz-Balart	Long	Smith (NJ)
Donovan	Loudermilk	Smith (TX)
Duffy	Love	Smucker
Duncan (SC)	Lucas	Stefanik
Duncan (TN)	Luetkemeyer	Stewart
Dunn	MacArthur	Tenney
Emmer	Marchant	Thompson (PA)
Estes (KS)	Marino	Thornberry
Farenthold	Marshall	Tiberi
Faso	Massie	Tipton
Ferguson	Mast	Trott
Fitzpatrick	McCarthy	Turner
Fleischmann	McCaul	Upton
Flores	McClintock	Valadao
Fortenberry	McHenry	Wagner
Fox	McKinley	Walberg
Franks (AZ)	McMorris	Walden
Frelinghuysen	Rodgers	Walker
Gaetz	McSally	Walorski
Gallagher	Meadows	Walters, Mimi
Garrett	Meehan	Walz
Gianforte	Messer	Weber (TX)
Gibbs	Mitchell	Wenstrup
Gohmert	Moolenaar	Westerman
Goodlatte	Mooney (WV)	Williams
Gosar	Mullin	Wilson (SC)
Gowdy	Newhouse	Wittman
Granger	Noem	Womack
Graves (GA)	Nolan	Woodall
Graves (LA)	Norman	Yoder
Graves (MO)	Nunes	Yoho
Griffith	Olson	Young (AK)
Grothman	Palazzo	Young (IA)
Guthrie	Palmer	Zeldin
Handel	Paulsen	
Harris	Pearce	

NOT VOTING—14

□ 1342

Messrs. RUSSELL, DENT, GOSAR, MOONEY of West Virginia, MEADOWS, COLLINS of New York, GOODLATTE, WITTMAN, ROTHFUS, BRADY of Texas, and ROYCE of California changed their vote from "yea" to "nay."

Messrs. COSTA and MOULTON changed their vote from "nay" to "yea."

So the amendment was rejected.

The result of the vote was announced as above recorded.

Stated against:

Mr. COSTA. Mr. Speaker, on rollcall Vote 642, I had intended to vote "nay" when I voted "yea."

The SPEAKER pro tempore (Mr. CARTER of Georgia). The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

RECORDED VOTE

Mr. LOWENTHAL. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. This is a 5-minute vote.

The vote was taken by electronic device, and there were—ayes 216, noes 204, not voting 13, as follows:

[Roll No. 643]

AYES—216

Abraham	Fleischmann	Marino
Aderholt	Flores	Marshall
Allen	Fox	Massie
Amodei	Franks (AZ)	Mast
Arrington	Frelinghuysen	McCarthy
Babin	Gaetz	McCaul
Bacon	Gallagher	McClintock
Banks (IN)	Garrett	McHenry
Barletta	Gianforte	McKinley
Barr	Gibbs	McMorris
Barton	Gohmert	Rodgers
Bergman	Goodlatte	McSally
Biggs	Gosar	Meadows
Bilirakis	Gowdy	Messer
Bishop (MI)	Granger	Mitchell
Bishop (UT)	Graves (GA)	Moolenaar
Black	Graves (LA)	Mooney (WV)
Blackburn	Graves (MO)	Mullin
Blum	Green, Gene	Newhouse
Bost	Griffith	Noem
Brady (PA)	Grothman	Nolan
Brady (TX)	Guthrie	Norcross
Brat	Handel	Norman
Brooks (AL)	Harris	Nunes
Brooks (IN)	Hartzler	Olson
Buchanan	Hensarling	Palazzo
Buck	Herrera Beutler	Palmer
Bucshon	Hice, Jody B.	Pascarella
Budd	Higgins (LA)	Pearce
Burgess	Hill	Perry
Byrne	Holding	Peterson
Calvert	Hollingsworth	Pittenger
Carter (GA)	Hudson	Poe (TX)
Carter (TX)	Huizenga	Poliquin
Cheney	Hultgren	Ratcliffe
Coffman	Hunter	Roby
Cole	Hurd	Roe (TN)
Collins (NY)	Issa	Rogers (AL)
Comer	Jenkins (KS)	Rogers (KY)
Comstock	Jenkins (WV)	Rohrabacher
Conaway	Johnson (LA)	Rokita
Cook	Johnson (OH)	Rooney, Francis
Costa	Johnson, Sam	Roskam
Cramer	Jordan	Ross
Crawford	Joyce (OH)	Rothfus
Cuellar	Kelly (MS)	Rouzer
Culberson	Kelly (PA)	Royce (CA)
Curtis	King (IA)	Russell
Davidson	King (NY)	Rutherford
Davis, Rodney	Kinzinger	Scalise
Denham	Knight	Schweikert
Dent	Kustoff (TN)	Scott, Austin
DeSantis	Labrador	Sensenbrenner
DesJarlais	LaHood	Sessions
Donovan	LaMalfa	Shimkus
Duffy	Lamborn	Shuster
Duncan (SC)	Latta	Simpson
Duncan (TN)	Lewis (MN)	Smith (MO)
Dunn	Long	Smith (NE)
Emmer	Loudermilk	Smith (TX)
Estes (KS)	Love	Smucker
Farenthold	Lucas	Stewart
Faso	Luetkemeyer	Tenney
Ferguson	Marchant	Thompson (PA)

Thornberry
Tiberi
Tipton
Trott
Turner
Valadao
Wagner
Walberg
Walden

Walker
Walorski
Walters, Mimi
Weber (TX)
Wenstrup
Westerman
Williams
Wilson (SC)
Wittman

NOES—204

Adams
Aguilar
Amash
Barragán
Bass
Beatty
Bera
Beyer
Bishop (GA)
Blumenauer
Blunt Rochester
Bonamici
Boyle, Brendan
F.

Brown (MD)
Brownley (CA)
Bustos
Butterfield
Capuano
Cárdenas
Carson (IN)
Cartwright
Castor (FL)
Castro (TX)
Chu, Judy
Cicilline
Clark (MA)
Clarke (NY)
Clay
Cleaver
Clyburn
Cohen
Connolly
Cooper
Correa
Costello (PA)
Courtney
Crist
Crowley
Cummings
Curbelo (FL)
Davis (CA)
Davis, Danny
DeFazio
DeGette
Delaney
DeLauro
DeBene
Demings
DeSaulnier
Deutch
Diaz-Balart
Dingell
Doggett
Doyle, Michael
F.
Ellison
Engel
Españal
Esty (CT)
Evans
Fitzpatrick
Fortenberry
Foster
Frankel (FL)
Fudge
Gabbard
Gallego

Garamendi
Gomez
Gonzalez (TX)
Gottheimer
Green, Al
Grijalva
Gutiérrez
Hanabusa
Hastings
Heck
Higgins (NY)
Himes
Hoyer
Huffman
Jackson Lee
Jeffries
Johnson (GA)
Johnson, E. B.
Jones
Kaptur
Katko
Keating
Kelly (IL)
Khanna
Kihuen
Kildee
Kilmer
Kind
Krishnamoorthi
Kuster (NH)
Lance
Langevin
Larsen (WA)
Larson (CT)
Lawrence
Lawson (FL)
Lee
Levin
Lewis (GA)
Lieu, Ted
Lipinski
LoBiondo
Loebach
Lofgren
Lowenthal
Lowe
Lujan Grisham,
M.
Lujan, Ben Ray
Lynch
MacArthur
Maloney
Carolyn B.
Maloney, Sean
Matsui
McCollum
McEachin
McGovern
McNerney
Meehan
Meeks
Meng
Moore
Moulton
Murphy (FL)
Nadler
Napolitano
Neal
O'Halleran
O'Rourke

Womack
Woodall
Yoder
Yoho
Young (AK)
Young (IA)
Zeldin

A motion to reconsider was laid on the table.

Stated for:

Mr. McCARTHY. Mr. Speaker, I intended to vote "yes" and realized my error after the vote was over on rollcall No. 643.

LEGISLATIVE PROGRAM

(Mr. McCARTHY asked and was given permission to address the House for 1 minute.)

Mr. McCARTHY. Mr. Speaker, Members are advised that votes are now expected in this House on Monday, December 4, at 6:30 p.m. Members should be prepared to vote on the motion to go to conference and the motion to instruct conferees on H.R. 1, the Tax Cuts and Jobs Act.

I strongly encourage all Members to be here present and voting. If there are any further changes to the schedule, I will be sure to let all Members know.

Mr. HOYER. Will the gentleman yield?

Mr. McCARTHY. I yield to the gentleman from Maryland.

Mr. HOYER. Mr. Speaker, I thank the majority leader for yielding.

As the majority leader knows, we have 9 days remaining under the present schedule. I understand that an extension of that to the 22nd may be contemplated, but we have 9 legislative days remaining.

The gentleman has now just indicated that we are going to be voting on Monday. I would join the gentleman in urging every Member to be present on Monday. We are going to be casting very consequential votes over the next few days. Whether we are voting on them in a timely fashion or not, they will all be critically important, so I would urge all my Members to be here.

We have much that needs to be done in the days that remain, as the gentleman knows.

I want to raise two issues. Obviously the gentleman has indicated that we are going to vote to go to conference on the tax bill if the Senate passes the tax bill.

In addition to that, of course, there are two major pieces of legislation and, frankly, many more, and I am not referring to, obviously, the omnibus or a CR so that we can keep the government funded, which everybody on this side of the aisle and I am sure everybody on that side of the aisle wants to do. I hope we are able to keep the government funded in a nondramatic way.

But as I have indicated to the majority leader on numerous occasions, we feel very strongly, as the gentleman knows—and we have had positive discussions on this—that we need to also pass before the end of the year—and many of my friend's Members have raised that issue as well and urged that we pass before the end of the year a resolution for the children who were brought here as minors, some as young as 1 or 2 years of age and who know no other country but the United States of America, that we resolve their status

NOT VOTING—13

Bridenstine
Chabot
Collins (GA)
Conyers
Harper

Jayapal
Kennedy
Pocan
Posey
Renacci

Stivers
Taylor
Webster (FL)

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1350

So the bill was passed.

The result of the vote was announced as above recorded.

before the end of the year so they do not continue to twist in the wind and agonize about whether they are going to be sent to a place they do not know and they do not perceive as their country. They perceive themselves to be American. So I would hope that we can deal with that.

In addition, my friend and I have had a discussion—there has been much over the last 11 months—about healthcare. I think one of the things that I think the gentleman and I agree on in a bipartisan way is that we all believe that the children of our country ought to have assurance of access to affordable, quality healthcare.

We passed the CHIP bill through the House. As the gentleman knows, it was passed not in a bipartisan way. It sits now in the Senate and has not moved yet in the Senate. I would hope that those two issues at the very least—and there are many others, including the fiscal bills and the omnibus—that need to be moved. I would hope, whether we are 9 days or 13 days, however many days that we have remaining, that those two issues in addition to others will be resolved before we leave.

I thank the gentleman for his announcement and giving us a heads-up about Monday, but I would hope that we would also in the few days that remain to us work very hard to try to get those issues and others resolved before we leave for the year.

Mr. Speaker, I thank the gentleman for his time.

Mr. McCARTHY. Mr. Speaker, the gentleman does know—we have talked many times—about our issue not only just on security but also when it comes to DACA, and we know that deadline is not approaching by the end of this year.

My good friend does know the deadline of government funding that affects all Americans. I take my friend in a serious manner, but I would say my severe disappointment in what transpired this week when an opportunity to meet with all leadership—my friend talked about the number of days we have. This is not a time to play politics. This is not about one party or the other.

I would be glad to hear the support and opposed. You just have to show up for the meeting. I think more outcome would happen if you show up to the meeting.

Tomorrow I will be announcing a full legislative schedule. I am excited about the opportunity to let America keep more of their hard-earned money and get us working again.

Mr. Speaker, I yield back the balance of my time.

LEGISLATIVE PROGRAM

(Mr. HOYER asked and was given permission to address the House for 1 minute.)

Mr. HOYER. Mr. Speaker, I want to say to my friend, the majority leader, with all due respect we raise a lot of heat in this town. Unfortunately, on

the cusp of a meeting that was convened to try to reach some agreements on very important issues to the American people, the heat was raised very, very substantially by the President of the United States. That was unfortunate.

Anybody who thinks that the heat wasn't raised and was saying that there was not going to be a deal I think is incorrect.

But that is not why I asked for the 1 minute. Why I asked for the 1 minute is, Mr. Speaker, the American people are relying on us to come together and agree on things they know are very important to them: their families, their community, and their country.

Let us not accuse one another back and forth of bad faith, and let's lower the heat and let's try to get that work done.

Mr. McCARTHY. Will the gentleman yield?

Mr. HOYER. The gentleman wouldn't yield to me, but I am glad to yield to him.

Mr. McCARTHY. My friend is correct on a lot, but understand one thing. In this job and when we run, we are passionate about our beliefs. My parents always told me: If you can't handle the heat, you probably shouldn't run.

But the one thing that should happen here is, if we want to come to a conclusion, just as you and I and my good friend sat yesterday in my office talking with the White House on our concerns about the hurricane that came to the Virgin Islands and Puerto Rico, the only way you solve a problem is you come together. The only way you come together is you show up in the meetings and you can air your differences.

But at the end of the day, when we walk into this House, we don't walk in as Democrats or Republicans. We walk in as an American. It is about time we put the people before politics.

We have got a shorter time to do our job. I look forward to seeing people here Monday. I look forward to seeing us get our work done.

Mr. HOYER. Mr. Speaker, I yield back the balance of my time.

PROVIDING FOR CONSIDERATION OF H.R. 4182, ENSURING A QUALIFIED CIVIL SERVICE ACT OF 2017, AND PROVIDING FOR CONSIDERATION OF H.R. 1699, PRESERVING ACCESS TO MANUFACTURED HOUSING ACT OF 2017

The SPEAKER pro tempore. Without objection, 5-minute voting will continue.

There was no objection.

The SPEAKER pro tempore. The unfinished business is the vote on ordering the previous question on the resolution (H. Res. 635) providing for consideration of the bill (H.R. 4182) to amend title 5, United States Code, to modify probationary periods with respect to positions within the competitive service and the Senior Executive Service, and for other purposes, and

providing for consideration of the bill (H.R. 1699) to amend the Truth in Lending Act to modify the definitions of a mortgage originator and a high-cost mortgage, to amend the Secure and Fair Enforcement for Mortgage Licensing Act of 2008 to modify the definition of a loan originator, and for other purposes, on which the yeas and nays were ordered.

The Clerk read the title of the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 229, nays 189, not voting 15, as follows:

[Roll No. 644]

YEAS—229

Abraham	Gaetz	McMorris
Aderholt	Gallagher	Rodgers
Allen	Garrett	McSally
Amash	Gianforte	Meadows
Amodei	Gibbs	Meehan
Arrington	Gohmert	Messer
Babin	Goodlatte	Mitchell
Bacon	Gosar	Moolenaar
Banks (IN)	Gowdy	Mooney (WV)
Barletta	Granger	Mullin
Barr	Graves (GA)	Newhouse
Barton	Graves (LA)	Noem
Bergman	Graves (MO)	Norman
Biggs	Griffith	Nunes
Bilirakis	Grothman	Olson
Bishop (MI)	Guthrie	Palazzo
Bishop (UT)	Handel	Palmer
Black	Harris	Paulsen
Blackburn	Hartzer	Pearce
Blum	Hensarling	Perry
Bost	Herrera Beutler	Pittenger
Brady (TX)	Hice, Jody B.	Poe (TX)
Brat	Higgins (LA)	Poliquin
Brooks (AL)	Hill	Ratcliffe
Brooks (IN)	Holding	Reed
Buck	Hollingsworth	Reichert
Bucshon	Hudson	Rice (SC)
Budd	Huizenga	Roby
Burgess	Hultgren	Roe (TN)
Byrne	Hunter	Rogers (AL)
Calvert	Hurd	Rogers (KY)
Carter (GA)	Issa	Rohrabacher
Carter (TX)	Jenkins (KS)	Rokita
Chabot	Jenkins (WV)	Rooney, Francis
Cheney	Johnson (LA)	Rooney, Thomas J.
Coffman	Johnson (OH)	Ros-Lehtinen
Cole	Johnson, Sam	Roskam
Collins (NY)	Jones	Ross
Comer	Jordan	Rothfus
Comstock	Joyce (OH)	Rouzer
Conaway	Katko	Royce (CA)
Cook	Kelly (MS)	Russell
Costello (PA)	Kelly (PA)	Rutherford
Cramer	King (IA)	Sanford
Crawford	King (NY)	Schweikert
Culberson	Kinzinger	Scott, Austin
Curbelo (FL)	Knight	Sensenbrenner
Curtis	Kustoff (TN)	Sessions
Davidson	Labrador	Shimkus
Davis, Rodney	LaHood	Shuster
Denham	LaMalfa	Simpson
Dent	Lamborn	Smith (MO)
DeSantis	Lance	Smith (NE)
DesJarlais	Latta	Smith (NJ)
Diaz-Balart	Lewis (MN)	Smith (TX)
Donovan	LoBiondo	Smucker
Duffy	Long	Stefanik
Duncan (SC)	Loudermilk	Stewart
Duncan (TN)	Love	Tenney
Dunn	Lucas	Thompson (PA)
Emmer	Luetkemeyer	Thornberry
Estes (KS)	MacArthur	Tiberi
Farenthold	Marchant	Tipton
Faso	Marino	Trott
Ferguson	Marshall	Turner
Fitzpatrick	Massie	Upton
Fleischmann	Mast	Valadao
Flores	McCarthy	Wagner
Fortenberry	McCaul	Walberg
Fox	McClintock	Walden
Franks (AZ)	McHenry	Walker
Frelinghuysen	McKinley	

Walorski
Walters, Mimi
Weber (TX)
Wenstrup
Westerman

Williams
Wilson (SC)
Wittman
Womack
Woodall

Yoder
Yoho
Young (AK)
Young (IA)
Zeldin

NAYS—189

Adams
Aguilar
Barragán
Bass
Beatty
Bera
Beyer
Bishop (GA)
Blumenauer
Blunt Rochester
Bonamici
Boyle, Brendan F.
Brady (PA)
Brown (MD)
Brownley (CA)
Bustos
Butterfield
Capuano
Carbajal
Cárdenas
Carson (IN)
Cartwright
Castor (FL)
Castro (TX)
Chu, Judy
Cicilline
Clark (MA)
Clarke (NY)
Clay
Clever
Clyburn
Cohen
Connolly
Cooper
Correa
Costa
Courtney
Crist
Crowley
Cuellar
Cummings
Davis (CA)
Davis, Danny
DeFazio
DeGette
Delaney
DeLauro
DelBene
Demings
DeSaulnier
Deutch
Dingell
Doggett
Doyle, Michael F.
Ellison
Engel
Eshoo
Espallat
Esty (CT)
Evans
Foster
Frankel (FL)
Fudge

NOT VOTING—15

Bridenstine
Buchanan
Collins (GA)
Conyers
Harper

Jayapal
Kennedy
Kildee
Pocan
Posey

Renacci
Scalise
Stivers
Taylor
Webster (FL)

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE
The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1408

So the previous question was ordered.
The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the resolution.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Ms. SLAUGHTER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.
The SPEAKER pro tempore. This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 226, nays 186, not voting 21, as follows:

[Roll No. 645]

YEAS—226

Abraham
Aderholt
Allen
Amash
Amodei
Arrington
Babin
Bacon
Banks (IN)
Barletta
Barr
Barton
Bergman
Biggs
Bishop (MI)
Bishop (UT)
Black
Blackburn
Blum
Bost
Brady (TX)
Brooks (AL)
Brooks (IN)
Buck
Bucshon
Budd
Burgess
Byrne
Calvert
Carter (GA)
Carter (TX)
Chabot
Cheney
Coffman
Cole
Collins (NY)
Comer
Comstock
Conaway
Cook
Costello (PA)
Cramer
Crawford
Culberson
Curbelo (FL)
Curtis
Davidson
Davis, Rodney
Denham
Dent
DeSantis
DesJarlais
Diaz-Balart
Donovan
Duffy
Duncan (SC)
Duncan (TN)
Dunn
Emmer
Estes (KS)
Farenthold
Faso
Ferguson
Fitzpatrick
Fleischmann
Flores
Fortenberry
Foxy
Franks (AZ)
Frelinghuysen
Gaetz
Gallagher
Garrett
Gianforte
Gibbs
Gohmert

NAYS—186

Adams
Aguilar
Barragán
Bass
Beatty
Bera
Beyer
Bishop (GA)
Blumenauer
Blunt Rochester

Cleaver
Clyburn
Cohen
Connolly
Cooper
Correa
Costa
Crist
Crowley
Cuellar
Cummings
Davis (CA)
Davis, Danny
DeFazio
DeGette
Delaney
DeLauro
DelBene
Demings
DeSaulnier
Deutch
Dingell
Doggett
Doyle, Michael F.
Ellison
Engel
Eshoo
Espallat
Esty (CT)
Evans
Foster
Frankel (FL)
Fudge
Gabbard
Gallego
Garamendi
Gomez
Gonzalez (TX)
Green, Al
Green, Gene
Grijalva
Gutiérrez
Hanabusa
Heck
Higgins (NY)
Himes
Hoyer
Huffman
Jackson Lee
Jeffries
Johnson (GA)
Johnson, E. B.
Kaptur

NOT VOTING—21

Bilirakis
Brat
Bridenstine
Buchanan
Collins (GA)
Conyers
Courtney
Gottheimer

Keating
Kelly (IL)
Khanna
Kihuen
Kildee
Kilmer
Kind
Krishnamoorthi
Kuster (NH)
Langevin
Larsen (WA)
Larson (CT)
Lawrence
Lawson (FL)
Lee
Levin
Lewis (GA)
Lieu, Ted
Lipinski
Loeb sack
Loftgren
Lowenthal
Lowey
Lujan Grisham, M.
Luján, Ben Ray
Lynch
Maloney, Carolyn B.
Maloney, Sean
Matsui
McCollum
McEachin
McGovern
McNerney
Meeks
Meng
Moore
Moulton
Murphy (FL)
Nadler
Napolitano
Neal
Norcross
O'Halleran
O'Rourke
Pallone
Panetta
Pascarell
Payne
Pelosi
Perlmutter
Peters
Peterson

Harper
Hastings
Jayapal
Kennedy
Nolan
Pocan
Posey
Renacci

□ 1415

So the resolution was agreed to.
The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated against:

Mr. HASTINGS. Mr. Speaker, had I been present, I would have voted “nay” on rollcall No. 645.

PERSONAL EXPLANATION

Mr. TAYLOR. Mr. Speaker, due to my attendance of a close friend's funeral, I missed the following votes. Had I been present, I would have voted “nay” on rollcall No. 642, “yea” on rollcall No. 643, “yea” on rollcall No. 644, and “yea” on rollcall No. 645.

BROWNFIELDS ENHANCEMENT, ECONOMIC REDEVELOPMENT, AND REAUTHORIZATION ACT OF 2017

Mr. SHIMKUS. Mr. Speaker, pursuant to House Resolution 631, I call up the bill (H.R. 3017) to amend the Comprehensive Environmental Response,

Compensation, and Liability Act of 1980 to reauthorize and improve the brownfields program, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore (Mr. HOLDING). Pursuant to House Resolution 631, an amendment in the nature of a substitute consisting of the text of Rules Committee Print 115-40 is adopted, and the bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 3017

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act of 2017”.

SEC. 2. REDEVELOPMENT CERTAINTY FOR GOVERNMENTAL ENTITIES.

Section 101(20)(D) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9601(20)(D)) is amended by striking “ownership or control” and all that follows through “by virtue” and inserting “ownership or control through seizure or otherwise in connection with law enforcement activity, or through bankruptcy, tax delinquency, abandonment, or other circumstances in which the government acquires title by virtue”.

SEC. 3. PETROLEUM BROWNFIELD ENHANCEMENT.

Section 101(39)(D)(ii)(II) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9601(39)(D)(ii)(II)) is amended by amending item (bb) to read as follows:

“(bb) is a site for which there is no viable responsible party and that is determined by the Administrator or the State, as appropriate, to be a site that will be assessed, investigated, or cleaned up by a person that is not potentially liable for cleaning up the site under this Act or any other law pertaining to the cleanup of petroleum products; and”.

SEC. 4. CLARIFICATION OF LEASEHOLDER INTEREST.

Section 101(40) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9601(40)) is amended—

(1) in the matter preceding subparagraph (A), by striking “(or a tenant of a person) that acquires ownership of” and inserting “who acquires ownership of, or a leasehold interest in,”;

(2) in subparagraph (A), by inserting “or the leasehold interest in the facility” before the period at the end;

(3) in subparagraph (B)—

(A) in clause (ii), by inserting “with respect to a person who acquires ownership of a facility. The Administrator shall establish standards and practices with respect to a person who acquires a leasehold interest in a facility” before the period at the end; and

(B) in clause (iii), by inserting “, or acquisition of a leasehold interest,” after “time of purchase”;

(4) in subparagraph (H)(i)(II), by inserting “, by the instruments by which the leasehold interest in the facility is acquired after January 11, 2002,” after “financed”; and

(5) by adding at the end the following:

“(I) LEASEHOLDERS.—In the case of a person holding a leasehold interest in a facility—

“(i) the leasehold interest in the facility—

“(I) is for a term of not less than 5 years; and

“(II) grants the person control of, and access to, the facility; and

“(ii) the person is responsible for the management of all hazardous substances at the facility.”.

SEC. 5. EXPANDED ELIGIBILITY FOR NONPROFIT ORGANIZATIONS.

(a) NONPROFIT ORGANIZATIONS.—Section 104(k)(1) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9604(k)(1)) is amended—

(1) in subparagraph (G), by striking “or” after the semicolon;

(2) in subparagraph (H), by striking the period at the end and inserting a semicolon; and

(3) by adding at the end the following:

“(I) an organization described in section 501(c)(3) of the Internal Revenue Code of 1986 and exempt from taxation under section 501(a) of that Code;

“(J) a limited liability corporation in which all managing members are organizations described in subparagraph (I) or limited liability corporations whose sole members are organizations described in subparagraph (I);

“(K) a limited partnership in which all general partners are organizations described in subparagraph (I) or limited liability corporations whose sole members are organizations described in subparagraph (I); or

“(L) a qualified community development entity (as defined in section 45D(c)(1) of the Internal Revenue Code of 1986).”.

(b) CONFORMING AMENDMENTS.—Section 104(k) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9604(k)) is amended—

(1) in paragraph (3)—

(A) in subparagraph (A)(ii)—

(i) by striking “or nonprofit organizations”; and

(ii) by striking “entity or organization” and inserting “eligible entity”; and

(B) in subparagraph (B)(ii)—

(i) by striking “or other nonprofit organization”; and

(ii) by striking “or nonprofit organization”; and

(2) in paragraph (6)(A), by striking “or nonprofit organizations”.

SEC. 6. TREATMENT OF PUBLICLY OWNED BROWNFIELD SITES.

Section 104(k) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9604) is amended—

(1) in paragraph (2), by adding at the end the following:

“(C) EXEMPTION FOR CERTAIN PUBLICLY OWNED BROWNFIELD SITES.—Notwithstanding any other provision of law, an eligible entity described in any of subparagraphs (A) through (H) of paragraph (1) may receive a grant under this paragraph for property acquired by that eligible entity prior to January 11, 2002, even if such eligible entity does not qualify as a bona fide prospective purchaser, so long as the eligible entity has not caused or contributed to a release or threatened release of a hazardous substance at the property.”;

(2) in paragraph (3), by adding at the end the following:

“(E) EXEMPTION FOR CERTAIN PUBLICLY OWNED BROWNFIELD SITES.—Notwithstanding any other provision of law, an eligible entity described in any of subparagraphs (A) through (H) of paragraph (1) may receive a grant or loan under this paragraph for property acquired by that eligible entity prior to January 11, 2002, even if such eligible entity does not qualify as a bona fide prospective purchaser, so long as the eligible entity has not caused or contributed to a release or threatened release of a hazardous substance at the property.”; and

(3) in paragraph (4)(B)(iii)—

(A) by striking “up to 25 percent of the”; and

(B) by inserting “described in any of subparagraphs (A) through (H) of paragraph (1)” after “eligible entities”.

SEC. 7. REMEDIATION GRANT ENHANCEMENT.

Section 104(k)(3)(A)(ii) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9604(k)(3)(A)(ii))

is amended by striking “\$200,000 for each site to be remediated” and inserting “\$500,000 for each site to be remediated, which limit may be waived by the Administrator, but not to exceed a total of \$750,000 for each site, based on the anticipated level of contamination, size, or ownership status of the site”.

SEC. 8. MULTIPURPOSE BROWNFIELDS GRANTS.

Section 104(k) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9604(k)) is amended—

(1) by redesignating paragraphs (4) through (12) as paragraphs (5) through (13), respectively;

(2) in paragraph (3)(A), by striking “Subject to paragraphs (4) and (5)” and inserting “Subject to paragraphs (5) and (6)”;

(3) by inserting after paragraph (3) the following:

“(4) MULTIPURPOSE BROWNFIELDS GRANTS.—

“(A) IN GENERAL.—Subject to subparagraph (D) and paragraphs (5) and (6), the Administrator shall establish a program to provide multipurpose grants to an eligible entity based on the criteria under subparagraph (C) and the considerations under paragraph (3)(C), to carry out inventory, characterization, assessment, planning, or remediation activities at 1 or more brownfield sites in an area proposed by the eligible entity.

“(B) GRANT AMOUNTS.—

“(i) INDIVIDUAL GRANT AMOUNTS.—Each grant awarded under this paragraph shall not exceed \$1,000,000.

“(ii) CUMULATIVE GRANT AMOUNTS.—The total amount of grants awarded for each fiscal year under this paragraph may not exceed 15 percent of the amounts made available for the fiscal year to carry out this subsection.

“(C) CRITERIA.—In awarding a grant under this paragraph, the Administrator shall consider the extent to which the eligible entity is able—

“(i) to provide an overall plan for revitalization of the 1 or more brownfield sites in the proposed area in which the multipurpose grant will be used;

“(ii) to demonstrate a capacity to conduct the range of activities that will be funded by the multipurpose grant; and

“(iii) to demonstrate that a multipurpose grant will meet the needs of the 1 or more brownfield sites in the proposed area.

“(D) CONDITION.—As a condition of receiving a grant under this paragraph, each eligible entity shall expend the full amount of the grant not later than the date that is 5 years after the date on which the grant is awarded to the eligible entity, unless the Administrator provides an extension.

“(E) OWNERSHIP.—An eligible entity that receives a grant under this paragraph may not expend any of the grant funds on remediation of a brownfield site until such time as the eligible entity owns the brownfield site.”; and

(4) by striking “(2) or (3)” each place it appears and inserting “(2), (3), or (4)”.

SEC. 9. ADMINISTRATIVE COSTS FOR GRANT RECIPIENTS.

Paragraph (5) of section 104(k) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9604(k)) (as redesignated by section 8 of this Act) is amended—

(1) in subparagraph (B)—

(A) in clause (i)—

(i) by striking subclause (III); and

(ii) by redesignating subclauses (IV) and (V) as subclauses (III) and (IV), respectively;

(B) by striking clause (ii);

(C) by redesignating clause (iii) as clause (ii); and

(D) in clause (ii) (as redesignated by subparagraph (C) of this paragraph), by striking “Notwithstanding clause (i)(IV)” and inserting “Notwithstanding clause (i)(III)”;

(2) by adding at the end the following:

“(E) ADMINISTRATIVE COSTS.—

“(i) IN GENERAL.—An eligible entity may use up to 5 percent of the amounts made available

under a grant or loan under this subsection for administrative costs.

“(ii) *RESTRICTION.*—For purposes of clause (i), the term ‘administrative costs’ does not include—

“(I) investigation and identification of the extent of contamination of a brownfield site;

“(II) design and performance of a response action; or

“(III) monitoring of a natural resource.”.

SEC. 10. RENEWABLE ENERGY ON BROWNFIELD SITES.

Paragraph (6) of section 104(k) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9604(k)) (as redesignated by section 8 of this Act) is amended by adding at the end of subparagraph (C) the following:

“(xi) The extent to which a grant would facilitate the production of renewable energy on the site.”.

SEC. 11. SMALL COMMUNITY TECHNICAL ASSISTANCE GRANTS.

(a) *IN GENERAL.*—Section 128(a)(1)(B) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9628(a)(1)(B)) is amended—

(I) in clause (ii)—

(A) in subclause (I), by striking “; or” and inserting a semicolon;

(B) in subclause (II), by striking the period at the end and inserting “; or”; and

(C) by adding at the end the following:

“(III) assist small communities, Indian tribes, rural areas, or disadvantaged areas in carrying out activities described in section 104(k)(7)(A) with respect to brownfield sites.”; and

(2) by adding at the end the following:

“(iii) *SMALL COMMUNITIES, INDIAN TRIBES, RURAL AREAS, AND DISADVANTAGED AREAS.*—

“(I) *IN GENERAL.*—To make grants to States or Indian tribes under clause (ii)(III), the Administrator may use not more than \$1,500,000 of the amounts made available to carry out section 104(k)(7) in each fiscal year.

“(II) *LIMITATION.*—Each grant made under subclause (I) may be not more than \$20,000.

“(iv) *DEFINITIONS.*—In this subparagraph:

“(I) *DISADVANTAGED AREA.*—The term ‘disadvantaged area’ means a community with an annual median household income that is less than 2/3 of the statewide annual median household income, as determined by the President based on the latest available decennial census.

“(II) *SMALL COMMUNITY.*—The term ‘small community’ means a community with a population of not more than 10,000 individuals, as determined by the President based on the latest available decennial census.”.

(b) *CONFORMING AMENDMENT.*—Section 104(g)(1) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9604(g)(1)) is amended by inserting “or section 128(a)(1)(B)(ii)(III)” after “under this section”.

SEC. 12. BROWNFIELDS FUNDING.

Paragraph (13) of section 104(k) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9604(k)) (as redesignated by section 8 of this Act) is amended to read as follows:

“(13) *AUTHORIZATION OF APPROPRIATIONS.*—There is authorized to be appropriated to carry out this subsection \$200,000,000 for each of fiscal years 2018 through 2022.”.

SEC. 13. STATE RESPONSE PROGRAM FUNDING.

Section 128(a)(3) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9628(a)(3)) is amended to read as follows:

“(3) *FUNDING.*—There is authorized to be appropriated to carry out this subsection \$50,000,000 for each of fiscal years 2018 through 2022.”.

The SPEAKER pro tempore. The bill shall be debatable for 1 hour equally di-

vided and controlled by the chair and ranking minority member of the Committee on Energy and Commerce.

The gentleman from Illinois (Mr. SHIMKUS) and the gentleman from New Jersey (Mr. PALLONE) each will control 30 minutes.

The Chair recognizes the gentleman from Illinois.

GENERAL LEAVE

Mr. SHIMKUS. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and insert extraneous material on H.R. 3017.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Illinois?

There was no objection.

Mr. SHIMKUS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in support of H.R. 3017, the Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act of 2017. This legislation has broad bipartisan support, and I would like to thank Chairman WALDEN and Ranking Members PALLONE and TONKO.

I would also like to specifically thank a few of my colleagues who have exhibited leadership and commitment on this issue, Congressman DAVID MCKINLEY, my fellow Energy and Commerce Committee member, who introduced this important bill, and my colleagues on the Transportation and Infrastructure Committee, Congressman JOHN KATKO and Congresswoman ELIZABETH ESTY who guided a similar bill through their committee.

We have been working closely with our colleagues on the Transportation and Infrastructure Committee over these past few months, and the bill that we will vote on today reflects compromise on both sides.

The bill takes a very important step in reauthorizing the Environmental Protection Agency's brownfields program for the first time since the law was enacted, and so I would like to also thank Chairman SHUSTER for his leadership and support as we move forward.

The bill we are voting on today makes several important changes to the brownfields law that will result in more contaminated sites being cleaned up and returned to productive use, such as the creation of multipurpose grants, which will allow communities to use grant funds for both assessment and remediation, as well as allow communities to clean up more than one site in a designated area.

The bill also provides liability relief to States and municipalities who voluntarily acquire brownfields property through their authority as a sovereign, which will allow local units of government to address contamination on property they acquire through tax delinquency, bankruptcy, and/or abandonment.

The bill expands grant eligibility for nonprofit organizations and for publicly owned brownfields sites that acquired the property prior to January

11, 2002, which will put more parties into the mix of persons eligible for grant funding, which will result in more sites being assessed and cleaned up.

The legislation increases the limit for remediation grants from \$200,000 to \$500,000. As we learned from witnesses at our hearings, this will result in more brownfields sites being cleaned up because many of the sites that remain to be addressed are more complicated and, therefore, more expensive.

The bill provides for a limited amount of grant funds to be used for administrative costs, which will allow small and rural communities to be able to receive and utilize grant funds, and it carves out grant money to assist Indian Tribes in small, rural, and disadvantaged communities as they work to assess and clean up contaminated properties.

The EPA brownfields program is critical to States and local communities as they address contaminated industrial and commercial properties and return them to productive use. Cleaning up these sites is great for the economy because brownfields grants can be directly leveraged into jobs, additional redevelopment funds, and increased residential and commercial property values.

In fact, the brownfields program, on average, leverages over \$16 in private investment for every Federal dollar spent and leverages 8½ jobs for every \$100,000 of brownfields funds expended on assessment and cleanup.

The brownfields program is a proven results-driven program that has changed the way contaminated property is perceived, addressed, and managed. A visible, national example of the brownfields program at work was the Houston Astros and the Los Angeles Dodgers facing off in game three of the World Series at Minute Maid Park in Houston, Texas. Minute Maid Park sits on a former brownfields site that the city of Houston redeveloped and obviously returned to a very productive reuse, especially for the Astros.

The EPA brownfields program is uniquely positioned to protect the environment and spur the economy. You can tell, from the broad bipartisan support that H.R. 3017 enjoys, the support for the EPA brownfields program is unqualified. The program has strong support from local and State governments, private developers, and all sectors of the economy.

Because brownfields funding is so important to States and local communities across the country, I want to encourage my colleagues on the appropriations committee to fully fund this important and successful program.

Mr. Speaker, I urge all my colleagues to support the bill, and I reserve the balance of my time.

HOUSE OF REPRESENTATIVES, COMMITTEE ON TRANSPORTATION AND INFRASTRUCTURE,

Washington, DC, November 9, 2017.

Hon. GREG WALDEN,
Chairman, Committee on Energy and Commerce,
Washington, DC.

I write concerning H.R. 3017, the Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act of 2017. This legislation includes matters that fall within the Rule X jurisdiction of the Committee on Transportation and Infrastructure.

I recognize and appreciate your desire to bring this legislation before the House of Representatives in an expeditious manner, and accordingly, the Committee on Transportation and Infrastructure will forego action on the bill. However, this is conditional on our mutual understanding that foregoing consideration of the bill does not prejudice the Committee with respect to the appointment of conferees or to any future jurisdictional claim over the subject matters contained in the bill or similar legislation that fall within the Committee's Rule X jurisdiction. Further, this is conditional on our understanding that mutually agreed upon changes to the legislation will be incorporated into the bill prior to floor consideration. Lastly, should a conference on the bill be necessary, I request your support for the appointment of conferees from the Committee on Transportation and Infrastructure during any House-Senate conference convened on this or related legislation.

I would ask that a copy of this letter and your response acknowledging our jurisdictional interest as well as the mutually agreed upon changes to be incorporated into the bill be included in the Congressional Record during consideration of the measure on the House floor, to memorialize our understanding.

I look forward to working with the Committee on Energy and Commerce as the bill moves through the legislative process.

Sincerely,

BILL SHUSTER,
Chairman.

HOUSE OF REPRESENTATIVES,
COMMITTEE ON ENERGY AND COMMERCE,
Washington, DC, November 4, 2017.

Hon. BILL SHUSTER,
Chairman, Committee on Transportation and Infrastructure, Washington, DC.

DEAR CHAIRMAN SHUSTER: Thank you for your letter concerning H.R. 3017, Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act of 2017, on which the Committee on Transportation and Infrastructure received an additional referral.

I appreciate your committee's willingness to forego action on H.R. 3017 so that this legislation may be brought before the House of Representatives in an expeditious manner. I agree that foregoing consideration of the bill does not prejudice your committee with respect to the appointment of conferees or to any future jurisdictional claim over the subject matters contained in the bill or similar legislation that fall within your committee's Rule X jurisdiction. Further, I agree that our mutually agreed upon changes to the legislation will be incorporated into the bill prior to floor consideration. Lastly, should a conference on the bill be necessary, I will support your request for the appropriate appointment of conferees from the Committee on Transportation and Infrastructure during any House-Senate conference convened on this or related legislation.

I will place a copy of your letter and this response into the Congressional Record dur-

ing consideration of the measure on the House floor.

Sincerely,

GREG WALDEN,
Chairman.

Mr. PALLONE. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, EPA's brownfields program has changed the way contaminated property is perceived, addressed, and managed. I was proud to work with the late Republican Congressman Paul Gillmor in creating the brownfields program back in 2002, and I am proud to be here once again today as we bring up a bipartisan reauthorization of this law.

I want to thank our Environment Subcommittee, Chairman SHIMKUS, Ranking Member TONKO, our full committee chairman, Mr. WALDEN, for all their work in getting us to this point today, and, also, my colleagues on the Transportation and Infrastructure Committee.

By almost any metric, the brownfields program has been a remarkable success. Since the program's inception, more than 27,000 contaminated sites have been assessed or remediated, allowing communities to create new developments.

Removing public health hazards by cleaning up contaminated sites is incredibly important for the surrounding communities. With financial help from the Federal Government, communities can clean up contaminated sites and prepare them for development for parks, commerce, housing, or a number of other uses that can benefit a local community.

The EPA has found that cleaning up underutilized or abandoned brownfields properties reduces health risks, decreases pollution, and reduces storm water runoff. But this is not just a program that provides environmental benefits. It is a job creator that primes the pump for local investment and development. All told, the brownfields program has leveraged over \$45 billion in investments surrounding these sites and almost 130,000 jobs, which is a stunning return on the Federal Government's modest investment in the program.

Simply put, it provides tremendous value to the Federal Government and a boost to the economy in local communities. The brownfields program has been an incredibly important tool for protecting public health and spurring economic growth in New Jersey and throughout the country.

The original authorization for the program expired in 2006, and while Congress has continued to appropriate resources for the program, funding has declined. Last year, there was a question as to whether the President would request any funding for this important program.

So it is important that we reauthorize the brownfields program. I stress the need for continued funding. H.R. 3017 is a bipartisan bill that reauthorizes the program until 2022, at \$200 million annually, and reinstates a \$50 mil-

lion annual authorization for grants to assist States and Native American Tribes. And it makes important reforms to improve the flexibility of the brownfields program: authorizing multipurpose grants; raising the limits for grants per site; and removing some funding caps in current law.

Mr. Speaker, the bill also allows EPA to reserve as much as \$1.5 million in brownfields funding each year to assist small communities, Tribes, and rural or disadvantaged areas. Grants could be used for training, research, and technical assistance. Additionally, H.R. 3017 would require the EPA to consider the potential for renewable energy production when ranking applications for brownfields grants to incentivize green energy projects.

Mr. Speaker, this bill is a compromise. I would have liked to include more funding for this important program, but I believe this bill will improve the program and bolster the Federal Government in cleaning up these sites, and I support the bill, and I urge my colleagues to do the same.

Mr. Speaker, I reserve the balance of my time.

Mr. SHIMKUS. Mr. Speaker, I yield 4 minutes to the gentleman from Oregon (Mr. WALDEN), the chairman of the full committee.

Mr. WALDEN. Mr. Speaker, I rise today in support of H.R. 3017, the Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act of 2017, sponsored by our fellow Energy and Commerce Committee member, the gentleman from West Virginia (Mr. MCKINLEY). We thank him for his leadership on this.

I especially want to thank JOHN SHIMKUS, the chairman of the Environment Subcommittee, for his leadership in getting this done, along with Mr. PALLONE and Mr. TONKO, who played key roles, along with other members of the committee to bring this legislation to the floor and bring it here with unanimous support from the Energy and Commerce Committee.

What are brownfields? Well, they are vacant, underused, and often contaminated properties that are a blight on local communities across our Nation. The EPA's brownfields program is a successful, results-oriented program, and it provides grants to assess and clean up these polluted areas.

Since the brownfields program's inception, more than 27,000 contaminated sites have been remediated, allowing communities across the country to return them to productive use. Cleaning up brownfields sites increases local tax bases, facilitates job growth and wage increases, promotes the development of new infrastructure, improves and protects the environment—all really good public policy goals.

Over 129,000 jobs have been leveraged because of the brownfields program, and almost 70,000 acres have been made ready for reuse. The brownfields program has leveraged over \$24 billion, a

significant return on the Federal investment in the program. I read somewhere it was a 16-to-1 rate of return based on Federal investment compared to what we get out of the program.

□ 1430

A 2017 study concluded that cleaning up brownfield properties led to a residential property value increase of up to 15 percent within a mile of these brownfield sites. Another study found an estimated \$29 million to \$97 million in additional tax revenues for local governments in a single year after the cleanup, which is two to seven times more than the \$12.4 million the EPA contributed to the cleanup of those brownfields. So, property values go up, local tax revenues go up, communities are improved, and we create jobs with this very important program.

In my home State of Oregon, we have had a very active and effective brownfields program, and we have seen some great success in my own district. The Old Mill District in Bend—which is pictured here; this is the site of an old lumber mill—was one of those sites. It is easy to see—as the debris was here and the mill was crumbling and we lost all of those jobs—it was transformed into this incredible place with great recreation. With the reopening of the Deschutes River, we have movie theaters and restaurants and offices and residential housing all in this complex now, and it is a showplace. It is a gem of Deschutes County.

Bend isn't alone. In The Dalles, where I was born, Google broke ground on an expansion to their data center there on 26 acres of former mill land that was cleaned up under this program. That expansion of the Google data center is a \$600 million investment, expected to create 50 new jobs.

Also, in my hometown of Hood River, the Port of Hood River just finished a brownfields cleanup of another former mill site. That opened up 12 acres of land for future business opportunities in the area.

And in southern Oregon, the city of Grants Pass is in the early stages of working towards a similar goal. They have successfully secured assistance through the brownfields program to begin planning the cleanup and redevelopment of the old Spalding Mill site.

The Energy and Commerce Committee unanimously voted to move this bipartisan legislation out of the committee. We worked closely with our friends and colleagues on the Transportation and Infrastructure Committee to make additional improvements on the way to the House floor.

Mr. Speaker, we are here today because the authorization for the brownfields program expired in 2006. It is well past time we do our job as Congress to modernize and reauthorize successful programs like this. At the end of the day, this bipartisan legislation creates jobs, promotes infrastructure and economic development, and cleans

up our communities. It is a winning scenario for everyone involved.

Mr. Speaker, I thank my colleagues who put so much time and effort into modernizing this program, and I urge them all to support H.R. 3017 as we pass it into law.

Mr. PALLONE. Mr. Chairman, I yield such time as he may consume to the gentleman from New York (Mr. TONKO), who is the ranking member of the Environment Subcommittee.

Mr. TONKO. Mr. Speaker, I thank the gentleman from New Jersey, our ranker, who has done great work on this bill, for yielding.

Mr. Speaker, the bill before us today represents what we can accomplish when we work together for the good of our local communities.

My district includes the confluence of the Hudson and Mohawk Rivers. These rivers were at the heart of our Nation's early industrialization. Along the river banks, factories manufactured carpets, collars, leather goods, and many other products.

Many of those manufacturers have since left these mill towns, but the legacy of contaminated land continues, and many of those sites remain vacant. The contamination, or the perception of contamination, makes developers avoid investing in these very important parcels and properties. Assessing and remediating these sites is critical for environmental revitalization and economic redevelopment.

The Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act would improve an already successful EPA program. This legislation would reauthorize EPA's brownfields program, which expired in 2006. This would extend the program through 2022.

Since 2002, with EPA's support, tens of thousands of acres of idle land have been made ready for productive use, increasing nearby property values and helping to preserve greenfields. These properties have been brought back onto local tax rolls, helping to support local economic development. In the process, more than 130,000 jobs have been created and some \$24 billion has been leveraged from this Federal investment.

Local governments are realizing that, through this program, we can turn a liability into a golden opportunity; but, unfortunately, there are many more sites yet to be assessed or remediated.

More than 450,000 brownfields exist across our great country. Many of the easiest, low-hanging fruit sites have already been cleaned up. The more difficult ones will require more funding. In recognition of this, the bill increases the maximum individual grant from \$200,000 to \$500,000, which will enable more complex sites to be remediated.

The bill creates multipurpose grants, enables nonprofits to receive grants, allows a small portion of grants to be used to cover administrative costs, and makes certain publically owned sites eligible for funding. These are impor-

tant improvements to the program, supported by a wide array of stakeholders.

Strengthening EPA's brownfields program will continue to create jobs, remediate contaminated land, and promote sustainable economic development. It is also a key factor in creating aesthetics for neighboring parcels, thereby enhancing the entire regional aspect of certain given regions across our communities. This reauthorization will give communities the resources, the capacity, and, indeed, the flexibility to turn more liabilities into opportunities.

Mr. Speaker, I thank the members of the majority, including Mr. MCKINLEY; Chairman SHIMKUS, who is the Environment Subcommittee chair; and Chairman WALDEN, who is the Energy and Commerce chair; as well as our colleagues on the Transportation and Infrastructure Committee for working with us to produce this bipartisan bill, a golden opportunity for us to come together, work together, and accomplish.

Finally, I want to thank the efforts of our Energy and Commerce ranker, Representative FRANK PALLONE. It was his great work that helped us get here also.

I want to also acknowledge the tremendous work done by staff on both sides of the aisle. In particular, let me please recognize the efforts of Jackie Cohen, Rick Kessler, and Jeff Carroll, along with other members of the Energy and Commerce minority staff who worked so diligently on behalf of this legislation.

Mr. Speaker, I urge my colleagues to support this bipartisan bill.

Mr. SHIMKUS. Mr. Speaker, I yield 5 minutes to the gentleman from West Virginia (Mr. MCKINLEY), the author of this legislation.

Mr. MCKINLEY. Mr. Speaker, I, too, rise today in strong support of H.R. 3017, the Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act, and I am pleased to be a sponsor of this bipartisan effort along with my colleagues, Chairman WALDEN, especially Chairman SHIMKUS, and Ranking Members Pallone and Tonko for their work. I also want to thank the work of my colleagues on the Transportation and Infrastructure Committee who also were cosponsors of this legislation, Mr. KATKO and Ms. ESTY.

The bill represents a broad, bipartisan compromise that will reauthorize the brownfields program for the first time since 2006. In addition to the reauthorization, the bill makes several key improvements that you have heard about here today that will result in more brownfield sites being cleaned up and returned to productive use.

A little history can explain why this bill was so important to pass.

When America's industrial manufacturing facilities and factories were being constructed, they typically were located on prime property along rivers, railroads, and roads. But, over the years, technologically there were

changes that took place that transformed how our economy operates. It also had to deal with unfair imports coming into America. As a result, many companies failed and the sites became abandoned.

Rusting hulks of former factories and weed-infested sites have become an eyesore and deter investment in downtown and urban areas. Today, these locations could still prove to be valuable in creating jobs, and that is what our prime responsibility is here. We need to improve this negative stigma that these sites pose to communities and restore these brownfields into productive resources.

America has, indeed, been identified as having 450,000 brownfield sites across the country, but only 27,000 have been cleaned up. This reauthorization is long overdue.

One great success story is Pietro Fiorentini, a supplier to the natural gas industry who recently broke ground at a new manufacturing facility in Weirton, West Virginia, that was cleaned up through the brownfields program. Pietro Fiorentini spent 5 years preparing this site because of the level of contamination.

I especially want to give a shout-out to Pat Ford, the executive director of the Business Development Corporation in the northern panhandle. His efforts have been tireless, working to do great things like creating jobs in the First District of West Virginia.

His corporation, the Business Development Corporation, has already received \$2.5 million over the years in brownfields grants and has leveraged those projects into \$75 million in private sector money. It has resulted in over 1,250 new jobs, and another 128 have been preserved.

You heard earlier from Chairman SHIMKUS, talking about the 16-to-1 ratio. Pat Ford's group has a 35-to-1 ratio. For every dollar that we put in for the Federal Government, Pat Ford's group has created \$35 of investment.

In the future, as businesses develop the Appalachian ethane storage hub that is under way now in the Appalachian area, these newly reclaimed properties will allow for even more industries and create more jobs throughout this area.

This bipartisan bill makes very important classifications to CERCLA liability and petroleum sites. It expands eligibility for nonprofit organizations. It, indeed, increases the limit for remediation grants from \$200,000 to \$500,000. It creates the multipurpose grants. But, more importantly, it makes it easier for small, rural, or disadvantaged communities to participate in this program.

Mr. Speaker, I encourage all of my colleagues on the Appropriations Committee, however, to fully fund this vitally important brownfields program. Although \$250 million is authorized, the appropriators have only allocated \$153 million to this program. Con-

sequently, revitalization of these former abandoned sites is delayed, and they remain a stigma, deterring development in our downtown communities.

Overall, this bipartisan bill—and I thank my friends on the other side of the aisle for how we are all working together on this—will make great strides toward achieving the goals of getting more contaminated sites cleaned up, promoting infrastructure, and, importantly, creating jobs.

Mr. Speaker, I urge all of my colleagues to vote “yes.”

Mr. PALLONE. Mr. Speaker, I yield such time as he may consume to the gentleman from Oregon (Mr. DEFAZIO), the ranking member of the Transportation and Infrastructure Committee.

Mr. DEFAZIO. Mr. Speaker, I thank the gentleman for yielding.

Mr. Speaker, we had joint jurisdiction over this legislation, and, for the most part, this is a good product.

I was actually the ranking member on the Water Resources and Environment Subcommittee 16 years ago when the initial brownfields legislation passed and later became law. We expected that the targeted reforms and Federal grant funds in the initial law would spur redevelopment of blighted areas and be of great benefit, and we were right. It has a proven record of success, assisting States and communities in redevelopment of abandoned or underutilized properties, leveraging Federal seed money with State, local, and private dollars, and creating jobs.

Now, here is an example.

In 2013, the city of Eugene, Oregon, got a \$680,000 brownfield site assessment grant to improve the environment and spur economic development. The city used this funding for the assessment of 15 specific properties and for the development of a local redevelopment plan.

One of the results of this work is that the Ninkasi Brewery—as co-chair of the House Craft Brewers Caucus, I had to bring beer into the discussion—now sits on the site of a former Eugene brownfield. In a decade, they have 100 employees, and it is sold right here in Washington, D.C., today.

This year, Eugene was selected for an additional \$500,000 in brownfield site assessments. I am hoping that they can replicate the success they had with their earlier grant from the Federal Government.

I am pleased that we are considering this bill to extend the program through 2022. It will increase the funding limit from \$200 to \$500 per grant, authorize EPA to award multipurpose brownfields grants for projects consisting of multiple elements, and make nonprofit entities eligible for mediation assessment grants under the program. It will also allow local governments to apply for site assessment grants for properties acquired prior to the creation of the program.

□ 1445

Unfortunately, it falls short in two areas. The final version of this legisla-

tion that passed committee contained a provision ensuring that State and local governments that acquire brownfields properties continue to take steps to protect people from coming into contact with contamination on the property. In fact, I have a letter here from the Conference of Mayors where they say they would agree if there were two clauses: that they did not cause or contribute to the contamination and exercises due care with regard to any known contamination at the site.

Unfortunately, this bill strikes out the words “due care,” and with the liability exemption, there is the possibility that properties would be acquired that are dangerous for entry that wouldn't be properly fenced or secured because of removing the “due care.” I don't know why that had to come out, since the Conference of Mayors had supported it.

Second, nearly every stakeholder that testified before our committee stated that the current level of funding for the program is well below need, so we should be increasing the authorized and appropriated levels. Again, unfortunately, the bill under consideration today only reauthorizes flat funding levels for the program, which is, I think, a missed opportunity.

I hope, as we move forward and resolve any differences with the Senate, that we can make improvements in these areas.

Mr. Speaker, I thank the ranking member for yielding me time.

Mr. SHIMKUS. Mr. Speaker, I yield 2 minutes to the gentleman from Michigan (Mr. WALBERG).

Mr. WALBERG. Mr. Speaker, I want to start by thanking the chairman, the ranking member, as well as committee staff for all of their hard work bringing this bipartisan bill to the House floor today.

Mr. Speaker, the EPA's brownfields program is an important grant program for the State of Michigan and, more specifically, the district I represent, Michigan's Seventh District.

Because of Michigan's rich manufacturing history, there are a number of former industrial sites that are ripe for revitalization. These sites can range from large industrial manufacturing sites to local corner gas stations.

This program provides communities the chance to take abandoned and vacant sites and once again turn them into economic assets, all the while cleaning up our beautiful environment.

Just this summer, the EPA announced that the historic former Tecumseh Products site in Tecumseh, Michigan, received a \$500,000 grant to revitalize this 53-acre industrial site. This \$500,000 grant will go towards cleaning up the former manufacturing facility site and create more jobs in the process.

In Monroe, the brownfields program played a key role in restoring land for the River Raisin National Battlefield Park, which is one of the leading historic attractions in our area, and one

that I am delighted to say I was involved with former Congressman John Dingell in making an impact for this great district.

The positive impact for these communities and many others is invaluable. Revitalizing these blighted areas encourages economic redevelopment, injects new tax revenue into our local economy, and assists local governments with the support they need to address these projects.

H.R. 3017 reauthorizes the vital brownfields program so that more positive work can be done in Michigan and in every one of our districts. I urge my colleagues to support this bipartisan legislation.

Mr. PALLONE. Mr. Speaker, I yield 2 minutes to the gentlewoman from Michigan (Mrs. DINGELL).

Mrs. DINGELL. Mr. Speaker, I rise in support of H.R. 3017, the Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act of 2017.

The bill before us today is a good bipartisan, compromise bill that will reauthorize \$250 million in funding for the brownfields program under the Environmental Protection Agency for each fiscal year through 2021.

The EPA's brownfields program has a long history of empowering States, local communities, and other stakeholders to work together to prevent contaminated sites from endangering public health and the environment.

Brownfields grants continue to serve as the foundation of the EPA's brownfields program. These grants support revitalization efforts by funding environmental assessments, cleanup, and job training activities nationwide.

Additionally, this bill makes a number of overall improvements to the law that will strengthen brownfields remediation into the future.

In 2013, the Downriver Community Conference in my district received a brownfields funding grant to clear out asbestos and other hazardous materials from a hangar at the Willow Run Airport. Once the original home of Rosie the Riveters during World War II, today the site of the Arsenal of Democracy is now the home of the American Center for Mobility, a national DOT proving ground for the testing and validation of connected and automated vehicles, autonomous vehicles.

There are many success stories like this one and all across the country that would not have been possible without brownfields grant funding. This matters.

Mr. Speaker, I thank every member of the Energy and Commerce Committee for working across the aisle to find a bipartisan way forward on reauthorization. We need to do more of this.

This program has proved its merits again and again and has historically had strong bipartisan support. It is my sincere hope this will carry over to today's vote and will continue through the appropriations process.

Mr. SHIMKUS. Mr. Speaker, I yield 2 minutes to the gentleman from New

Jersey (Mr. LANCE), a member of the Energy and Commerce Committee.

Mr. LANCE. Mr. Speaker, I rise today in strong support of the great work of the Energy and Commerce Committee on the Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act.

Mr. Speaker, I thank Chairman SHIMKUS for leading another environmental victory to the House floor.

The brownfields program has worked and it must be reauthorized. Over 59,000 sites nationwide and 419 in New Jersey have been transformed by remediation and redevelopment, freeing our land and water of harmful chemicals and other hazards. This is a tremendous win for environmental protection, economic development, and for communities that have struggled with contaminated sites.

In the district I serve, facilities in Dover, East Amwell, Phillipsburg, Roxbury, and Somerville are slated for revitalization.

This public-private partnership has been a winning formula, as the brownfields program has already prompted \$22 billion in private investment across this Nation, a major return on a minimal, though important, Federal investment.

Mr. Speaker, I urge a "yes" vote on this important legislation.

Mr. PALLONE. Mr. Speaker, may I inquire how much time remains on both sides?

The SPEAKER pro tempore. The gentleman from New Jersey has 16½ minutes. The gentleman from Illinois has 13½ minutes.

Mr. PALLONE. Mr. Speaker, I yield 2 minutes to the gentlewoman from Texas (Ms. EDDIE BERNICE JOHNSON), the ranking member of the Committee on Science, Space, and Technology.

Ms. EDDIE BERNICE JOHNSON of Texas. Mr. Speaker, the brownfields program has been a notable success in our Nation's history, and I want to applaud all of the members of the Energy and Commerce Committee as well as the Transportation and Infrastructure Committee for supporting this legislation.

The brownfields program has helped to transform and clean up countless abandoned, idled, or potentially contaminated commercial and industrial sites all across the United States. These once blighted areas within our communities are now valuable tracts of land thanks to the brownfields program.

As a Congresswoman from north Texas, I have seen firsthand the benefits that brownfields redevelopment brings to a community. A 72-acre site in my district now known as Victory Park was transformed by the brownfields program from an industrial wasteland populated by an old paint factory and an abandoned packing house. Since then, and thanks in large part to the brownfields program, this same plot is now home to the American Airlines Center and other retail and

commercial space and high-level housing.

This is just one example in my congressional district and across the country of how successful we can be in converting depressed, decaying areas into vibrant economic and cultural centers that can increase employment and productivity in a region, placing sites on the tax roll rather than the tax dole.

This is why I stand together with my colleagues on both sides of the aisle to support H.R. 3017.

The bill will take the important step to reauthorize brownfields approval through 2022. While the bill represents a flat reauthorization, it makes crucial changes to the program that will improve the way States, cities, counties, and other stakeholders are able to utilize brownfields sites.

Mr. Speaker, I hope we will support this legislation.

Mr. SHIMKUS. Mr. Speaker, I yield 3 minutes to the gentleman from New York (Mr. KATKO), a cosponsor of the legislation and also a major leader on the Transportation and Infrastructure Committee.

Mr. KATKO. Mr. Speaker, representing central New York, the issue of blighted properties and contaminated land that remain from previous industrial hubs is all too familiar to me.

The brownfields program has been pivotal in the redevelopment and reuse of previously uninhabitable and unusable properties throughout my district.

Earlier this year, I worked with Congresswoman ESTY to advance brownfields reauthorization legislation through the Transportation and Infrastructure Committee. I am proud to now see this bipartisan comprehensive bill advancing through the House.

This measure contains many of the important reforms authored by Representative ESTY and myself, including language clarifying liability for local governments and lease holders, and expanding eligibility to assessments and remediation grants.

These provisions are intended to increase the effectiveness of brownfields grants and will lead to faster cleanups.

Mr. Speaker, I want to thank Congresswoman ESTY, Chairman SHUSTER of the Transportation and Infrastructure Committee, his staff, and Representative MCKINLEY for working to advance this important legislation to preserve and enhance this critical program.

Mr. Speaker, I encourage my colleagues to vote in favor of this bill.

Mr. PALLONE. Mr. Speaker, I yield 3 minutes to the gentlewoman from California (Mrs. NAPOLITANO).

Mrs. NAPOLITANO. Mr. Speaker, I thank Mr. PALLONE and Mr. SHIMKUS for their hard work.

Mr. Speaker, I am pleased to rise today in support of the Environmental Protection Agency's brownfields program, H.R. 3017, a highly successful program by all accounts.

In the past two Congresses, the Subcommittee on Water Resources and Environment has evaluated the program

in multiple hearings. What we have learned each time is that the program continues operating, as it has since its creation, very efficiently and successfully.

Data provided by the EPA shows that, since its inception, the brownfields program has leveraged more than 122,800 jobs and over \$23.6 billion in cleanup and redevelopment funding. For every dollar of brownfields funding—Federal funding—more than 16 other public and private dollars are leveraged on a national level, and more than eight jobs are leveraged for every \$100,000 of EPA brownfields funds expended.

It is undeniable that this program is working as it should and that communities across the Nation are benefiting from the investment of the Federal dollars in this program.

The changes made to the program in this bill before the House today will improve it and increase the flexibility with which communities will be able to utilize the program.

Although I support the bill, I am puzzled by this body's reluctance to increase the funding for a very successful program for the brownfields. This program's successes have been continually hindered by insufficient funds, as you have heard from other speakers.

By the EPA's own estimates, over the past 5 years, funding deficiencies have caused 1,676 viable proposals to go unfunded. These sites are not only sitting idle and unproductive, but we are missing out on the return on the investment that these sites could realize. In fact, had these proposals received funding, it is estimated those grants would have leveraged approximately 54,680 jobs and over \$10.3 billion in public and private financing.

This begs the question: Why aren't we investing more in the redevelopment of brownfields space?

If this is the success rate of an underfunded program, imagine the potential economic impact and potential for job creation that could come from fully funding the program.

Nevertheless, the program received bipartisan support, and I am pleased to support the legislation to reauthorize the program and improve its success.

I also plan to continue working on the issue of ensuring that local governments maintain their existing obligation to exercise care in preventing potential exposure of our citizens to hazardous substances found on brownfields sites.

□ 1500

In reconciling the differences between H.R. 3017 and H.R. 1758—the Committee on Transportation and Infrastructure's reported brownfields reauthorization bill—a provision in H.R. 1758 requiring communities to maintain an appropriate level of care in association with the liability protections was dropped from the bill.

I will continue to push for the restoration of this protection, and will

continue to move through Congress. Again, I support the program.

Mr. SHIMKUS. Mr. Speaker, I yield 2 minutes to the gentleman from Ohio (Mr. GIBBS), who is a member of the Transportation and Infrastructure Committee.

Mr. GIBBS. Mr. Speaker, I rise in support of H.R. 3017, the Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act of 2017.

There is bipartisan support for the EPA program that proves when the Federal-State partnership operates as intended, work gets done.

Brownfields cleanup and redevelopment benefits the environment, the community, and the local economy. This legislation reauthorizes the brownfields program and expands eligibility for nonprofit organizations to receive grants.

In my home State of Ohio, the brownfields program has leveraged over \$1 billion for property revitalization. In my district specifically, brownfields funding was used to restore a former industrial manufacturing site, now used as Chesapeake Energy Company's office complex.

I thank the sponsors for introducing this bill and I urge my colleagues to support its passage.

Mr. PALLONE. Mr. Speaker, I yield 4 minutes to the gentlewoman from Connecticut (Ms. ESTY).

Ms. ESTY of Connecticut. Mr. Speaker, I rise in support of the Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act of 2017.

I want to thank my colleagues on the Energy and Commerce Committee, Congressman MCKINLEY and Congressman PALLONE, for their bipartisan work to advance a brownfields reauthorization bill to the floor today.

I also want to thank my friend and colleague, Congressman KATKO, for his partnership in working with me to drive the momentum behind the brownfields remediation authorization in the Transportation and Infrastructure Committee.

Mr. Speaker, we are here today to pass a bill that is a win-win for our cities and towns all across America. The bill before us today increases the funding and makes important changes to the EPA's brownfields program, changes that are 15 years in the making.

Since 2002, the EPA's brownfields program has been an engine for job creation and economic growth in every single congressional district across this country. We have cleaned up local eyesores and contaminated sites, putting these properties back onto the tax rolls. That is good for the economy and it is good for the environment.

In essence, brownfields grants help us do the ultimate recycling, the recycling of land. This bill makes important changes to make the brownfields program work even better. It allows grants to be used for assessments. It allows grants to be used by nonprofits, and for multipurpose grants, and it in-

creases the grant limits from \$200,000 to \$500,000 per project.

In Waterbury, Connecticut, they will now be able to use grants previously that they could not use to put valuable land back into productive use.

In the cities of New Britain and Meriden, they will now be able to use Federal funding for multipurpose grants. Previously they have had to rely on State and local money to do these important transformative projects in our former industrial powerhouses across the northeast.

My district alone has 66 EPA-identified brownfields sites. And with over 450,000 remaining brownfields sites across the country, the need for more brownfields funding and for greater flexibility is manifest and important to every Member of this Chamber.

For every acre of brownfields that is redeveloped, approximately 10 jobs are created. Let me repeat that: 10 jobs.

Our voters send us here to get things done. They want us to make our towns more beautiful and safer, and they want us to create jobs, and this bill does both. So I am very proud of the bipartisan work and dual committee work to bring this important bill to the floor after 15 years.

It is an opportunity for us to show to the American people that bipartisan work and committees work when we are allowed to do our work together. So, again, I want to thank my colleagues on both sides of the aisle and both committees for their wonderful work here today. It is a win for America.

Mr. SHIMKUS. Mr. Speaker, I yield 2 minutes to the gentleman from New York (Mr. FASO), a member of the Transportation and Infrastructure Committee.

(Mr. FASO asked and was given permission to revise and extend his remarks.)

Mr. FASO. Mr. Speaker, I thank Mr. SHIMKUS for his leadership in this regard. I thank the Speaker and my colleagues for the opportunity to speak in support of H.R. 3017, the Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act.

Mr. Speaker, like many of my colleagues, my district has numerous former industrial sites that have benefited directly from brownfields grant funding.

Shortly after the program was authorized, the EPA selected the City of Oneonta as a recipient of a \$200,000 brownfields assessment grant to prepare reuse plans for a 100-acre heavy industrial area. This modest assessment grant helped accelerate ongoing efforts to support site enhancement by providing essential financial support to the city.

Similarly, Montgomery County has been able to utilize designations to assist it in the redevelopment of the former Beech-Nut manufacturing facility in the Village of Canajoharie.

Mr. Speaker, I offer my full support for this bipartisan legislation because

it works to better the lives of families and communities throughout my district and across America. I urge all my colleagues on both sides of the aisle to support this critical legislation.

Mr. PALLONE. Mr. Speaker, I yield myself such time as I may consume to enter into a colloquy.

Mr. SHIMKUS. Will the gentleman yield?

Mr. PALLONE. I yield to the gentleman from Illinois.

Mr. SHIMKUS. Mr. Speaker, the bill we are voting on today makes several important changes to the brownfields law that will result in more contaminated sites being cleaned up.

The changes we are making also bring more parties into the process by clarifying their eligibility to receive funding under the brownfields program, including making nonprofit entities eligible to receive all forms of brownfields funding.

Unfortunately, the Environmental Protection Agency provided us technical assistance a week ago, telling us that the definition we used for how to delineate which nonprofit organizations should be included was too limited, and would exclude a number of important organizations that the EPA currently provides funding to through the brownfields program, including the Association of State and Territorial Solid Waste Management Officials, commonly known as ASTSWMO, and other entities organized under section 501(c)(6) of the Internal Revenue Code that are involved in the cleanup of brownfields sites around the country.

We need to address this issue as this process moves forward. We need to figure out how to ensure that these organizations do not lose the funding that they rely on to make significant contributions to the brownfields program.

Does the gentleman agree?

Mr. PALLONE. Yes. And I thank the gentleman for raising this drafting issue. The bill's provisions on nonprofit entities were meant to reflect the EPA's current practice. It now appears that we have inadvertently excluded some organizations that receive grants under that current practice.

It is unfortunate that the technical assistance bringing this issue to our attention was provided so late in the process, but I hope we can work together to ensure that the EPA is providing testimony and technical assistance in a much more timely fashion moving forward.

So I want to thank the gentleman for working with Democrats to develop this legislation, which will provide significant environmental and public health benefits. I believe we can continue to work together as we move this bill into law to address this drafting issue.

Mr. SHIMKUS. I thank the gentleman for his courtesies.

Mr. PALLONE. Mr. Speaker, I reserve the balance of my time.

Mr. SHIMKUS. Mr. Speaker, I yield 3 minutes to the gentleman from Maine (Mr. POLIQUIN).

Mr. POLIQUIN. Mr. Speaker, I appreciate the opportunity to speak on this very important bill.

Mr. Speaker, Maine is vacationland. We have a population in Maine of only 1.3 million people, but every year we have about 40 million visitors to our great State.

We have thousands of sparkling, clean lakes and ponds, hundreds of miles of swift-running rivers, and we have 3,600 miles of stunningly beautiful coastline. I have never, ever, met anybody who has vacationed in Maine who did not leave without a smile. It is just a great place to live and bring up kids.

Now, the tourist industry employs about 150,000 people directly in the State of Maine, and it is critical that we have a pristine environment in Maine to further this industry.

Mr. Speaker, during the past 40 years, sadly, most of our paper mills, our textile mills, and our shoe factories in the great State of Maine have closed and, in many cases, they have left behind contaminated brownfields contaminated with heavy metals and chemicals.

Now, those of us who have been blessed with children know how critically important their health is. My mother is 89 and had a great career as a nurse, and we grew up in our house with taking care of others. I raised my son as a single parent, taking care of my son. I understand how much easier it is to stay healthy and be healthy if you are in a clean environment.

Mr. Speaker, that is why H.R. 3017 is so important. It makes sure that we provide funding to clean up polluted contaminated brownfields industrial sites.

Mr. Speaker, since 1994, hundreds of brownfields across this great country have been cleaned up. When they are cleaned up, they are often repurposed into athletic fields, schools, and hospitals. This, at the same time, strengthens our local communities because they are put back, in many cases, on the property tax rolls, if they are a private sector development.

In the town of Millinocket, right smack in the middle of my district, Miller's Department Store is an old building, decaying and full of mold, and it is being benefited from a grant from this brownfields program.

The T.W. Dick property in Gardiner, in central Maine, used to be a steel fabricator. It is now contaminated with heavy metals and is experiencing a new life because of this program.

Mr. Speaker, cleaning up our environment to help our kids stay safe and healthy should not ever be a partisan issue. This is as bipartisan as you could possibly find. That is why, Mr. Speaker, I am encouraging Republicans and Democrats alike to vote "yes" on H.R. 3017. Let's do something common sense, provide the funding to clean up these brownfields sites and repurpose this land for the betterment of our families.

Mr. PALLONE. Mr. Speaker, I have no additional speakers, so I yield myself such time as I may consume.

Mr. Speaker, I would like to close by talking about how important this program has been to our Nation and, in particular, to my home State, since it was created back in 2002.

New Jersey has too many of these types of contaminated sites, and we need Federal help to clean them up and redevelop them.

For example, a former Dupont property on the waterfront in Carteret is being redeveloped to be a ferry terminal to carry commuters to New York City. That site is a great example of how a redeveloped brownfields site can be beneficial for the community.

Asbury Park, another town in my district, received two substantial Federal brownfields grants last year. One of those grants is being used to assess eight contaminated sites and prepare two cleanup plans. The other grant is going to assessing and redeveloping sites around the train station and the downtown area that were contaminated with petroleum.

Just this week, I visited another brownfields site being redeveloped in my district, the Woodbridge Waterfront Park. When completed, the waterfront park will include approximately 30 acres of restored wetlands, walking trails, a boardwalk overlooking the wetlands, and a viewing platform on the Raritan River. So Federal funds through the brownfields program help make these projects happen.

The brownfields program is proof that having a strong economy and protecting the environment is not an either/or issue. We can have both.

I am pleased to support this bipartisan bill. I would urge all of my colleagues to vote for it.

Mr. Speaker, I yield back the balance of my time.

Mr. SHIMKUS. Mr. Speaker, I yield myself such time as I may consume.

I am just going to sum up, too, with thanking my ranking member of the full committee, Mr. PALLONE; obviously, my ranking member on the subcommittee, Mr. TONKO; the associated staffs on both that had been mentioned numerous times. They did a lot of work in this process. It was good to get to know the Transportation and Infrastructure Committee a little bit better, and we look forward to working with them more.

□ 1515

Mr. PALLONE. Will the gentleman yield?

Mr. SHIMKUS. I yield to the gentleman from New Jersey.

Mr. PALLONE. Mr. Speaker, I forgot to thank some of the staff who worked so hard on this on my side of the aisle: Jaqueline Cohen, who is sitting here; Rick Kessler; Tuley Wright; Mary Martin; and I know there were others.

I thank the gentleman for yielding to me.

Mr. SHIMKUS. Mr. Speaker, I am happy to yield the time to the gentleman. They tell me what to do sometimes, also, even on that side of the

aisle; so, happy to yield. I just want to thank them.

Mr. Speaker, everybody has examples of brownfields in their district throughout the State. They are all pretty good stories about returning them to productive use.

I have one produced by the EPA from Danville, Illinois. There are eight sites. We can go through them.

The point is, here is a successful program that we have authorized. Our appropriators helped appropriate money that really leverages a little bit of Federal dollars with private or local community dollars to bring these locations back to productive use. It is a good effort.

Mr. Speaker, we have got other things on the horizon to work together on. I enjoyed the opportunity to do that.

Mr. Speaker, I thank my colleagues, I ask them to vote yes on the bill, and I yield back the balance of my time.

Mr. GENE GREEN of Texas. Mr. Speaker, I rise in support of H.R. 3017, the Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act.

This legislation will strengthen the Brownfields Program, an important program created by Congress and the U.S. Environmental Protection Agency in 2002 that assists communities with the cleanup of brownfields sites and encourages economic redevelopment.

The EPA has estimated that there are 450,000 brownfield sites nationwide. Through the lifetime of the program, nearly 64,000 acres have been revitalized. Every federal dollar spent on rehabilitating brownfields leverages over \$16 on average. To date, the Brownfields Program has leveraged nearly \$24 billion and created over 124,000 jobs across the United States.

Houston is home to one of the country's best known brownfields success stories, Minute Maid Park, home of the World Series Champion Houston Astros. Minute Maid Park was built on a former 38-acre brownfield site in Downtown Houston.

Our district, which is home to dozens of abandoned and former industrial sites in need of environmental cleanup and redevelopment, needs to see the expansion of the Brownfields Program so we can have more success stories like Minute Maid Park.

I hope that appropriators will fully fund the Brownfields Program at the authorized levels set in this bill, including \$200 million annually for grants to assess and clean up brownfields properties and \$50 million annually for grants to assist states and Indian tribes establish and enhance their own cleanup programs. We have seen funding for Brownfields drop steadily in recent years, which has impacted local communities' ability to assess and clean up sites in Texas and around the country.

This legislation received strong bipartisan support in the Energy and Commerce Committee and passed by voice vote.

I ask all of my colleagues to join me and vote in support of the Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act.

The SPEAKER pro tempore (Mr. SIMPSON). All time for debate has expired.

Pursuant to House Resolution 631, the previous question is ordered on the bill, as amended.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. SHIMKUS. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

MESSAGE FROM THE SENATE

A message from the Senate by Ms. Lasky, one of its clerks, announced that the Senate has passed without amendment a bill of the House of the following title:

H.R. 228. An act to amend the Indian Employment, Training and Related Services Demonstration Act of 1992 to facilitate the ability of Indian tribes to integrate the employment, training, and related services from diverse Federal sources, and for other purposes.

The message also announced that the Senate has passed bills of the following titles in which the concurrence of the House is requested:

S. 245. An act to amend the Indian Tribal Energy Development and Self Determination Act of 2005, and for other purposes.

S. 254. An act to amend the Native American Programs Act of 1974 to provide flexibility and reauthorization to ensure the survival and continuing vitality of Native American languages.

S. 302. An act to enhance tribal road safety, and for other purposes.

S. 343. An act to repeal obsolete laws relating to Indians.

S. 669. An act to authorize the Secretary of the Interior to assess sanitation and safety conditions at Bureau of Indian Affairs facilities that were constructed to provide affected Columbia River Treaty tribes access to traditional fishing grounds and expend funds on construction of facilities and structures to improve those conditions, and for other purposes.

S. 772. An act to amend the PROJECT Act to make Indian tribes eligible for AMBER Alert grants.

S. 825. An act to provide for the conveyance of certain property to the Southeast Alaska Regional Health Consortium located in Sitka, Alaska, and for other purposes.

S. 1285. An act to allow the Confederated Tribes of Coos, Lower Umpqua, and Siuslaw Indians, the Confederated Tribes of the Grand Ronde Community of Oregon, the Confederated Tribes of Siletz Indians of Oregon, the Confederated Tribes of Warm Springs, the Cow Creek Band of Umpqua Tribe of Indians, the Klamath Tribes, and the Burns Paiute Tribes to lease or transfer certain lands.

The message also announced that pursuant to provisions of Public Law 115-77, the Chair, on behalf of the Majority Leader, appoints the following individuals to the Frederick Douglass Bicentennial Commission:

Kay Cole James of Virginia.
Star Parker of California.

ENSURING A QUALIFIED CIVIL SERVICE ACT OF 2017

GENERAL LEAVE

Mr. COMER. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 4182.

The SPEAKER pro tempore (Mr. SHIMKUS). Is there objection to the request of the gentleman from Kentucky?

There was no objection.

The SPEAKER pro tempore. Pursuant to House Resolution 635 and rule XVIII, the Chair declares the House in the Committee of the Whole House on the state of the Union for the consideration of the bill, H.R. 4182.

The Chair appoints the gentleman from Idaho (Mr. SIMPSON) to preside over the Committee of the Whole.

□ 1518

IN THE COMMITTEE OF THE WHOLE

Accordingly, the House resolved itself into the Committee of the Whole House on the state of the Union for the consideration of the bill (H.R. 4182) to amend title 5, United States Code, to modify probationary periods with respect to positions within the competitive service and the Senior Executive Service, and for other purposes, with Mr. SIMPSON in the chair.

The Clerk read the title of the bill.

The CHAIR. Pursuant to the rule, the bill is considered read the first time.

General debate shall not exceed 1 hour equally divided and controlled by the chair and ranking minority member of the Committee on Oversight and Government Reform.

The gentleman from Kentucky (Mr. COMER) and the gentleman from Virginia (Mr. CONNOLLY) each will control 30 minutes.

The Chair recognizes the gentleman from Kentucky.

Mr. COMER. Mr. Chairman, I yield myself such time as I may consume.

Mr. Chairman, highly skilled Federal employees are essential to a government that serves its citizens. Skilled Federal workers ensure that functions of government, from delivering mail to protecting the homeland, are carried out successfully.

Federal jobs and the skills required to perform them vary significantly across government. Some employees review patents, some work in human resources, and others work in law enforcement.

While the jobs, skills, and training required may be different from job to job, the expectation that the Federal Government hires qualified candidates is universal.

One tool agencies and managers have to ensure a qualified workforce is the probationary period—a period of time used to evaluate whether a new hire

can effectively perform the duties of the position.

Under current law, most new hires are required to complete a probationary period of 1 year before receiving full employment status. Most new employees complete the probationary period and are hired as permanent employees.

New employees who fail to demonstrate that they are a good fit for the position, however, are transitioned out of government during the probationary period, but the current 1-year trial period is not sufficient for complex Federal occupations. Potential employees deserve ample time to learn about the job and demonstrate they are able to perform all critical aspects of a Federal position, and supervisors deserve ample time to evaluate new hires.

What is a manager supposed to do in this case? Does the supervisor take a gamble and offer permanent status to an untested employee or risk missing out on a potentially skilled employee? This is a real dilemma. Supervisors throughout the Federal workforce have described this exact scenario in their advocacy for this bill.

According to the Government Managers Coalition, managers tend to err on the side of releasing borderline employees in cases like this, and it can be a very frustrating decision for them to make. They have already devoted a significant amount of time and resources into training the new hire.

However, managers would rather not risk hiring an employee who is on the fence at the end of a probationary period. This is because a manager is pretty much stuck with an employee after the probationary period. It is difficult to remove a permanent employee for poor performance or misconduct.

According to the Government Accountability Office, the procedural hurdles to removing a permanent employee can take from 6 months to 1 year. The evidence is clear, the probationary period needs to be extended.

In 2015, the GAO reported that chief human capital officers throughout the Federal Government would benefit from an extension of the probationary period, especially in occupations which are complex or difficult to assess. Federal manager groups have been asking for a longer probationary period for years.

In congressional testimony earlier this year, the national president of the Federal Managers Association, Renee Johnson said: "FMA advocates extending the probationary period. This would benefit both the government and employees by allowing supervisors to make decisions based on the employees' performance as fully trained employees—not just guessing at how they will perform after the training is completed."

The Government Managers Coalition, a group of five organizations that represent the interests of over 200,000 supervisors, managers, and executives

serving throughout the Federal Government, supports an extension of the probationary period.

I include in the RECORD a letter of support from the Government Managers Coalition signed by the heads of the FAA Managers Association, Federal Managers Association, Professional Managers Association, National Council of Social Security Management Associations, and Senior Executives Association; and a letter from the Professional Managers Association.

GOVERNMENT MANAGERS COALITION,

November 29, 2017.

UNITED STATES CONGRESS,
Washington, DC.

DEAR REPRESENTATIVE: We write on behalf of the Government Managers Coalition (GMC), which is comprised of five major federal sector professional associations collectively representing the interests of over 200,000 supervisors, managers, and executives serving throughout the federal government.

Our coalition is supportive of H.R. 4182, the Ensuring a Qualified Civil Service Act of 2017 (the EQUALS Act), introduced by Representative James Comer. We appreciate Rep. Comer's efforts to take the lead on this important legislation and the consideration earlier this month by the House Oversight and Government Reform Committee. The GMC has advocated for an extended probationary period for over a decade. We encourage you to support the measure when it comes to the floor later this week.

The EQUALS Act would grant agencies the authority to extend the probationary period for competitive service appointments and supervisors. In addition, this legislation would align appointments under competitive and senior executive service with the two-year trial period served under excepted service appointments, bringing consistency to hiring throughout government.

Extension of the probationary period is supported by a 2015 Government Accountability Office (GAO) report, GAO-15-191. Chief Human Capital Officers (CHCO) commented to GAO that often supervisors within federal departments and agencies are not given sufficient time to accurately review performance before the probationary period is complete. The CHCO recommended an extension of the probationary period to the GAO in order to accurately assess an employee's abilities in the federal workforce. In addition, Congress has already approved a two-year probationary period for employees at the Department of Defense, as part of the Fiscal Year 2016 National Defense Authorization Act (NDAA), P.L. 114-92.

The GMC's mission is to promote good government initiatives that foster effectiveness and efficiency throughout the federal government. We believe that this legislation will allow employees sufficient time on the job to demonstrate their abilities as well as allow for proper assessment. The measure will also ensure that supervisors have the opportunity and authority to fulfill their performance management responsibilities that may not be feasible under the current one-year probationary period.

The current one-year probationary period is often insufficient to assess an employee's performance in more technical and complex jobs, of which there are many in the federal government, and may in fact place an employee at risk of termination before having had the opportunity to effectively demonstrate their abilities. The reality is that many technical jobs require agency classroom training, mentoring and on-the-job training for employees to become proficient. Often, the supervisor does not see the em-

ployee during those times, and is unable to observe the employee's performance. In front-line public service roles, such as with the Social Security Administration (SSA) or the Internal Revenue Service (IRS), employees must not only learn material, but also need to be able to effectively interact with citizens. The EQUALS Act would ensure that employees are provided with the opportunity to not only receive training, but also to effectively demonstrate their abilities. Extending the probationary period will in no way penalize an employee who is performing well and progressing in their training and responsibilities.

The GMC would appreciate your support of this legislation. In light of ongoing agency reorganization efforts, it is now more important than ever to ensure federal managers making personnel decisions have a comprehensive toolset available that represents both flexibility for agencies and fairness for affected federal employees. We look forward to passage of this legislation, as well as other commonsense federal workforce reform bills resulting in an improved federal government that can better serve the American public. Should you require additional information or want to discuss this issue further, please contact Rachel A. Emmons with the National Council of Social Security Management Associations (NCSSMA).

Sincerely,

ANDY TAYLOR,
President, FAA Man-
agers Association.

RENEE M. JOHNSON,
President, Federal
Managers Associa-
tion.

THOMAS R. BURGER,
Executive Director,
Professional Man-
agers Association.

CHRISTOPHER DETZLER,
President, National
Council of Social Se-
curity, Management
Association.

BILL VALDEZ,
President, Senior Ex-
ecutives Association.

PROFESSIONAL MANAGERS ASSOCIATION,
Washington, DC, November 29, 2017.

DEAR REPRESENTATIVE: The Professional Managers Association (PMA) represents the interests of professional managers, management officials, and non-bargaining unit employees in the Internal Revenue Service (IRS) and other federal agencies. On behalf of PMA's members, I write in support of H.R. 4182, the Ensuring a Qualified Civil Service Act of 2017 (the EQUALS Act), introduced by Representative James Comer, and to offer a specific example—Revenue Agents at the IRS—for an example of a federal job that would benefit from an extended probationary period. PMA also signed onto a letter with our colleagues with the Government Managers Coalition (GMC) expressing our collective support for the EQUALS Act.

Following their hiring, IRS Revenue Agents go through an extensive training process that includes classes in tax law and procedures. They begin by learning the basics and the laws that deal with individuals, starting with several weeks of classroom training before moving on to work on actual cases in taxpayer service. After that, they move onto Schedule Cs and Partnerships, following the same process, but with less time spent in the classroom. They then return to the field or office for on-the-job training with those types of cases. Once they have completed this portion of training, they are assigned to an office where they receive an inventory of cases to work on. At this time, they are evaluated on each case they close.

All of this is just within the first year of training. In year two—if they are lucky—the agent will be sent to classes for small and then large corporations. Once the classroom training is completed, they are assigned more training cases. Again, each case closed is rated and evaluated based on all aspects: tax law interpretation, case write up, meet and deal qualities, etc.

There should also be managerial mentoring completed during this training process. The manager is meant to go on visits to observe how the agent deals with the taxpayer and how they are doing with regards to case write-ups. Yet, while managers are intended to be involved throughout the training process, many are spread extremely thin and may be forced to make a decision not in the best interest of the government or the agent. A longer probationary period would give managers more time to make an accurate decision on whether or not an individual is able to perform the necessary duties of an efficient, effective agent.

Two years of training is a very costly process, but it is costlier to make a hasty decision and keep an employee that would not be an asset to the organization or would be unable to best serve the public. I urge Members to support the EQUALS Act.

Sincerely,

THOMAS R. BURGER,
Executive Director.

Mr. COMER. In the letter, the coalition members write that they have “advocated for an extended probationary period for over a decade,” and that this legislation will allow employees sufficient time on the job to demonstrate their abilities as well as allow for proper assessment.

The individuals they represent see the difficulties associated with the current system in their day-to-day lives. They understand the problems associated with the arbitrary nature of the current 1-year probationary period.

The EQUALS Act addresses these problems and moves toward a system better suited for the modern workforce. The bill will extend the probationary period for new hires in the competitive service and initial appointments for managers to 2 years after the completion of formal training or licensure.

The concept of a 2-year probationary period is not new. Congress extended the probationary period for new hires at the Department of Defense to 2 years in 2015. This bill brings the rest of the government in line with the Department of Defense standards. The EQUALS Act also recognizes the variety of positions and training requirements throughout the Federal Government. The EQUALS Act requires the 2-year period to begin upon the conclusion of the formal training or licensure process.

This is important, because under current law, time spent in training counts against the probationary period. This means that a Federal job with long training, by the time a probationary employee completes the training, the supervisor often has little or no time to evaluate the employee’s performance.

For example, training for new hires at the Internal Revenue Service takes 1 year. By the time a new IRS employee

completes training, the manager has to make a decision whether to keep the employee without having seen the employee do the job.

As Ms. Johnson testified before Congress: “New employees must often master broad and complex policies and procedures to meet their agencies’ missions, necessitating several months of formal training followed by long periods of on-the-job instruction. In occupations where training takes substantial time, supervisors may only have a few months of work to judge employees’ performance.”

According to data from the Office of Personnel Management, most formal training programs last less than 1 month. For those positions, the inclusion of formal training in the probationary period does not do any harm.

However, for those positions that have long training periods, the EQUALS Act will make a big difference. The EQUALS Act also helps ensure managers are doing their jobs. Under the bill, agencies must notify supervisors prior to the completion of a probationary period so that the supervisor is reminded to make a decision about a probationary employee.

The bill also requires agencies to certify that an employee has successfully completed a probationary period and to provide justification for that decision.

Mr. Chairman, in closing, I want to make sure we are clear about what the EQUALS Act does and does not do. The EQUALS Act does not remove or change any due process rights for probationary period employees. Probationary employees will still have due process protections. Probationary employees have access to the Equal Employment Opportunity Commission, the Merit Systems Protection Board, and the Office of Special Counsel. Each of those offices are empowered to hear appeals from probationary employees, and that will not change when H.R. 4182 becomes law.

This bill is a much-needed fix to the Federal hiring process. It will allow the Federal Government to select the best and brightest civil servants to serve the American people.

Mr. Chairman, I urge my colleagues to support the bill, and I reserve the balance of my time.

Mr. CONNOLLY. Mr. Chairman, I yield myself such time as I may consume.

Mr. Chairman, I rise in opposition to H.R. 4182, the Ensuring a Qualified Civil Service Act. This bill potentially weakens the Federal civil service by increasing the probationary period for career civil servants and those in the Senior Executive Service from 1 year to 2 years.

I might add, almost no private sector company I know of would have a 2-year probationary period because they know it would make it hard to recruit talented employees.

Unlike what has just been said in terms of protections that remain in place, during the probationary period,

Federal employees have very little due process or appeal rights if disciplinary action is taken against them, and the action we would take today would be to extend those diluted rights instead of providing them with robust rights of every civil servant beyond the probationary period. They can be fired without notice. They have limited rights to an attorney or representative, and they generally may not appeal their removal.

Due process protections are critical to ensuring the integrity of the Federal civil service. In fact, that is the very heart of having a professional civil service.

These protections help prevent the politicalization of the workforce and protect whistleblowers from retaliation, which our committee, the Oversight and Government Reform Committee, has passionately documented as a very real danger in the past.

The Ensuring a Qualified Civil Service Act is a solution in search of a problem. The Oversight and Government Reform Committee has not held one single hearing to determine whether extending the probationary period an additional year for every single Federal job in the competitive and Senior Executive Service is something that agencies need or want to help them better manage their workforce. Not a single hearing, and this would have a profound impact on every Federal agency.

□ 1530

In February of 2016, the Government Accountability Office issued a report which my friend from Kentucky cited at the request of the chairman of the Senate Committee on Homeland Security and Governmental Affairs. The request asked GAO to examine the rules and trends relating to the review and dismissal of employees for poor performance. Now supporters of this bill are using this report as a basis for extending the probationary periods of Federal civil service employees; however, nothing in this report calls for doing that. In fact, the title of the report is “Improved Supervision and Better Use of Probationary Periods Are Needed to Address Substandard Employee Performance.” The focus ought to be, the GAO says, on improving the supervision of the probationary period we have in place.

In conducting its study, GAO found that supervisors do not always have the skills necessary to do that and help address employee performance issues during the probationary period. GAO also found that supervisors sometimes do not even use the probationary period to make performance-related decisions about an employee’s ability to do their job and may not always know when the probationary period even ends.

The report’s recommendations were mainly focused on ensuring qualified supervisors have the training and skills they need to deal with poor performers

and making better use of the existing probation period for all new employees.

Instead of focusing on addressing the gaps identified by GAO and encouraging agencies to implement the recommendations made in that report, Congress is now attacking Federal employees and the merit-based system.

I am especially concerned about the bill's impact on recruiting the workforce of the future. Currently, 40 percent of the current Federal workforce is either eligible for retirement or soon will be—40 percent. Federal agencies need to be able to recruit their replacements and get the requisite skill sets we need for these challenging jobs, just like the private sector is challenged with that.

Extending the probationary period to 2 years, governmentwide, creates a climate of more uncertainty, less protection, and diminishes, clearly, the attraction of Federal service for many people, especially those whom we want to be attracted to the civil service, especially millennials.

Some of my colleagues have referenced the 2-year probationary period for Department of Defense civilian employees enacted in the NDAA, the National Defense Authorization Act of last fiscal year. They argue that it should serve as precedent for the rest of the Federal Government.

There are a few things I need to point out about that. First, the Department of Defense did not request an extension of the probationary period or even indicate a need for it. Second, now that the 2-year probationary period for civilian defense employees has been enacted, the Department isn't even making use of this new authority.

According to the former Acting Under Secretary of Defense for Personnel and Readiness, Peter Levine, who testified before the Senate Armed Services Committee in March of this year on civilian personnel reform, "the Department has done little to take advantage of that legislation."

Mr. Levine also warned that changing the law to address a small number of problem employees could hurt recruitment and retention and worker productivity. He stated: "If legislation that is intended to address a problem with 1 percent of the workforce is perceived as threatening and hostile by the other 99 percent, it may undermine morale and reduce the Department's ability to attract and retain the capable employees that it needs. The civilian workforce will not become more productive if problems with a small number of poor performers is addressed with measures that are perceived as a declaration of war on all employees."

In closing, 2 weeks ago, Congress passed legislation that would pave the way toward evidence-based policymaking, and we all supported that. For the sake of consistency, if nothing else, ought we not see the evidence of whether lengthening the probationary period is materially different and what impacts, both positive and negative, it

would have for Federal agencies and employees?

Absent such evidence and careful study, I certainly am not willing to take the risk that this bill will not do more harm to both agencies' ability to recruit and retain qualified employees and that it would not be used to arbitrarily punish hardworking Federal employees.

However, if the GAO studies the impact of this policy at DOD and finds that this new policy has been wonderful for morale and has indeed improved employee performance and helps employee recruitment, then sign me up. But I do think we ought to rely on data and hearings before the requisite committee when making such a major change to how we manage our Federal workforce.

I plan on offering an amendment, Mr. Chairman, that would arm us with the information we need to make an evidence-based decision regarding an extension of the probationary period of the Federal workforce, which is what we ought to be doing before consideration of this bill.

Mr. Chairman, I include in the RECORD statements in opposition or expressing deep concern about this legislation from the American Federation of Government Employees; the International Federation of Professional & Technical Engineers; the National Treasury Employees Union; and a group of organizations, including the Government Accountability Project, the Liberty Coalition, the Project on Government Oversight, Public Citizen, and Taxpayers Protection Alliance.

AMERICAN FEDERATION OF
GOVERNMENT EMPLOYEES, AFL-CIO,
Washington, DC, November 28, 2017.

DEAR REPRESENTATIVE: On behalf of the American Federation of Government Employees, AFL-CIO (AFGE), which represents approximately 700,000 federal and District of Columbia employees, in more than 70 agencies across the nation, I strongly urge you to oppose H.R. 4182, the "Ensuring a Qualified Civil Service Act of 2017," introduced by Representative James Comer (R-KY) when it comes to the floor this week. If enacted, this legislation would arbitrarily extend the probation period for a minimum of two years for newly hired federal employees. AFGE opposes this legislation as it does not address any issues surrounding employee performance evaluation or management's ability to properly evaluate employees during the probation period. Instead, all it will do is penalize federal workers and weaken their due process rights.

The extension of probation periods for competitive service federal employees from one year to two years is unnecessary and damaging to due process and the merit system. Candidates for federal jobs are put through an extensive selection process prior to being hired and one year is sufficient time for a competent manager to determine if a new employee has the ability to accomplish the duties for which he or she was hired.

Specifically, H.R. 4182 would extend the probation period to a minimum of two years after completion of a "formal training" program or after the date on which a required license is granted. Such a change could leave employees in probation limbo for many years. For example, government agencies re-

quire initial training for prolonged periods of time that could result in employees serving three to five year probation periods, or longer. Employees should not be subject to an almost perpetual state of probation because of comprehensive agency training, certification or licensing programs.

Additionally, extending the probation period reduces the due process rights of employees. While on probation, employees have few civil service protections and almost no appeal rights in the event of an adverse action. Civil service protections and the merit system exist to protect the government from politicization. Without these rights, employees on probation will have little to no protection against discrimination and employer retaliation and more exposure to termination not based on cause, but rather arbitrary and unjust reasons.

Extending the probation period does not solve any problems regarding poor performance. Supervisors should be responsible and held accountable for identifying and addressing issues of poor performance of new employees quickly and efficiently. Supervisors need better training to manage new employees. Extending the probation period does nothing to better train supervisors nor does it provide any accountability for supervisors to effectively manage new employees.

Please Vote NO on H.R. 4182, "Ensuring a Qualified Civil Service Act of 2017."

Sincerely,

THOMAS S. KAHN,
Director, Legislative Affairs.

INTERNATIONAL FEDERATION OF PRO-
FESSIONAL & TECHNICAL ENGI-
NEERS, AFL-CIO & CLC,

Washington, DC, November 27, 2017.

DEAR REPRESENTATIVE: As behalf of the International Federation of Professional and Technical Engineers (IFPTE), representing upwards of 90,000 workers, including tens of thousands of federal employees, I am writing regarding H.R. 4182, the so-called Ensuring a Qualified Civil Service Act of 2017. This bill has been scheduled for full house consideration this week and IFPTE urges you to oppose it.

H.R. 4182 aims to extend the probationary period for federal civilian workers from one year to a minimum of two years. Under this bill, the probation period would not necessarily begin at the time a federal worker arrives for their first day of work. Rather, the period would, "end on the date that is 2 years after the date on which such formal training is completed." This is also true for federal jobs that require a license, in which the probationary clock would not start ticking until the license is achieved. In other words, probations for many federal workers under this legislation will be longer than two years, and dramatically more than the current 1 year period.

IFPTE is opposed to this bill for several reasons. First, this legislation is punitive in nature and serves no logical policy objective. For example, it does nothing to address performance issues, as supporters of this bill will erroneously argue, and is silent on addressing the ongoing challenges that management faces in properly evaluating new employees, regardless of whether the probationary period is for one year, or two years. For example, this past March former Acting Undersecretary of Defense for Personnel and Readiness, Peter Levine, testified in the Senate regarding the DOD's use of their new two-year probationary period for federal workers. Mr. Levine testified that even though managers at the DOD were granted two years to determine if a newly hired DOD civilian employee should stay or go, that authority is rarely, if ever used.

Unfortunately, this is yet another in a long list of bills from this Congress that attempts

to legislate good management, while creating more useless and unnecessary requirements that end up costing taxpayers more money. It is illogical to think that a manager who will not act on a problem employee within one year of being hired would act within two years. Mr. Levine's testimony confirms as much. Federal managers already have the authority to discipline and ultimately fire employees, BUT they actually need to use the many authorities they already have to do so.

IFPTE believes that one year is more than enough time for managers to determine whether a newly hired employee can perform their job. Instead of creating more bureaucracy, as this bill will do, Congress should simply require managers to use the flexibilities they currently have, including the one year probationary period, to retain or release federal workers who have yet to fulfill their probationary periods. Please vote against H.R. 4182.

Thank you for your consideration.

Sincerely,

GREGORY J. JUNEMANN,
President.

THE NATIONAL TREASURY
EMPLOYEES UNION,

November 28, 2017.

DEAR REPRESENTATIVE: As National President of the National Treasury Employees Union, representing over 150,000 federal employees in 31 different agencies, I am writing to express NTEU's opposition to H.R. 4182, the Ensuring a Qualified Civil Service Act of 2017 or the EQUALS Act of 2017, which would drastically extend the probationary period for individuals hired into the competitive service from one year to two years, reflecting changes in policy based on a handful of individual instances of concern that would—and can be—much better handled by improved management than by changing the law. With respect to any position that requires formal training, the two-year time period would begin after the required formal training. Given how limited an employee's due process rights and a labor organization's representational abilities are during the probationary period, NTEU believes that the current one year is the proper time period for agency management to assess and determine whether the individual is suitable for the position and capable of performing its duties. It is also important to recognize that the end of a probationary period does not mean that an employee cannot be disciplined or removed. It merely allows the employee to challenge such actions that are done without merit. Well trained managers can and do impose disciplinary and adverse actions that stand up to such challenges. In fact, in 2015, the Government Accountability Office found that the probationary period of one year was not working, for the most part, because those in supervisory positions are only there for a higher grade, that no one had trained the supervisor in how to supervise people, or that agencies are not properly using the probationary periods for supervisors who are not up to the task. Therefore, we question why this bill is necessary when, instead, increased and improved supervisor training is what is needed. NTEU has long supported and advocated Congress enacting federal supervisor training.

NTEU strongly opposes subjecting front-line federal employees—who are not tasked with managing agencies and long-term strategic responsibilities—to longer durations of assessment that preclude due process and collective bargaining rights. By extending the probationary period, the federal workforce essentially becomes an at will workforce, with limited rights and protections. In fact, the lack of these due process rights has

a chilling effect on employee use of the few protections they do have, namely protection against discrimination, sexual harassment, and whistleblower retaliation. Congress has long recognized and valued the importance of these protections for federal employees, which would be undermined by this bill.

We also have significant outstanding questions about what constitutes "formal training" under the bill as training programs differ greatly by agency. NTEU represents a variety of employees who undergo long periods of significant training that occurs at multiple points in time (non-consecutive in nature) and where the employee is already executing the actual job in between training sessions.

We are greatly concerned that the language in this bill could translate into 3 or 4 year—or even indefinite—probationary periods for some of the employees we represent, even though that may not be the intent. At this time, it is unclear how agencies would categorize various types of training that some of our members undergo under this new definition. It is also important to note that for positions that require extensive training, these individuals are subject to ongoing evaluations by management during any period of training.

For all of these reasons, we strongly oppose H.R. 4182 and urge you to vote against it.

Sincerely,

ANTHONY M. REARDON,
National President.

Hon. PAUL RYAN,
Speaker,
Hon. NANCY PELOSI,
Minority Leader, House of Representatives,
Washington, DC.

DEAR SPEAKER RYAN AND MINORITY LEADER PELOSI: We are writing to express our concerns that H.R. 4182, the EQUALS Act of 2017, could undermine protection for government employees who blow the whistle. The legislation extends the probationary period for civil service employees from one to two years.

We recognize that the Whistleblower Protection Act (WPA) covers probationary employees, and that there are provisions in H.R. 4182 that directly address those rights. But probationary employees already are at a handicap, because an agency has almost unlimited discretion to defeat a retaliation lawsuit through independent justification reasons entirely within its discretion. Second, probationary employees only have rights against partisan discrimination and under §2302(b)(8). This means an extra year that they will not be protected under the recently-enacted Follow the Rules Act or under 5 USC 2302(b)(9)(D) when they refuse to violate the law. The taxpayers could suffer the consequences.

We request that the House of Representatives consider these concerns before there is action on this legislation. The bill states its goal is to strengthen government accountability. Reducing whistleblower protection will undermine it.

Respectfully submitted,

TOM DEVINE,
Government Accountability Project.

MICHAEL D. OSTROLENK,
Liberty Coalition.

ELIZABETH HEMPOWICZ,
Project on Government Oversight.

SHANNA DEVINE,
Public Citizen.

DAVID WILLIAMS,
Taxpayers Protection Alliance.

Mr. CONNOLLY. Mr. Chairman, I reserve the balance of my time.

Mr. COMER. Mr. Chairman, I reserve the balance of my time.

Mr. CONNOLLY. Mr. Chairman, I yield 2 minutes to the gentlewoman from Michigan (Mrs. LAWRENCE).

Mrs. LAWRENCE. Mr. Chairman, I rise in opposition to the EQUALS Act.

As a former Federal employee, I served in many capacities, from a letter carrier to a manager, and I know the dedication of those who serve in our civil service jobs. This bill is an insult to Federal employees and is completely unnecessary.

Mr. Chairman, I say this is a bill in search of a problem. What are we fixing?

This is not good-government legislation. It just makes it easier to fire Federal employees without due process. By arbitrarily extending probationary periods, this bill takes away civil servants' employment rights and due process protections for at least 2 years.

Mr. Chairman, do you realize that benefits that career employees are entitled to are held in abeyance while they are on probation? They are given a different classification as being probationary than they are as being a career employee.

What are we trying to achieve?

They also give up the right to receive 30 days' notice before they are fired or furloughed, and they do not receive their rights as whistleblowers as probationary employees. This bill simply takes away workers' rights.

How many Members of Congress' parents worked as Federal employees to put them through college and to make a difference in America?

Here we are assaulting the legacy of Federal employees who work every day to make this country an amazing place to live.

This is not the way to address performance issues in the Federal workplace. As a Federal employee who had the responsibility to perform probationary evaluations, you need to talk to the supervisor if they are not doing their job conducting the proper evaluations.

We must continue to support accountability measures and tools. In addition, we must keep the spotlight on gross mismanagement.

Mr. CONNOLLY. Mr. Chairman, I yield 2 minutes to the gentlewoman from the District of Columbia (Ms. NORTON), who is my dear friend.

Ms. NORTON. Mr. Chairman, I thank my good friend from Virginia. He is doing a public service with his response to the bill that is coming forward today.

Mr. Chairman, you can call this bill whatever you want, but it is not a reform bill. It creates a problem in order to get rid of it.

Mr. Chairman, 0.18 percent is all of the employees who get dismissed. The sponsor must want more. Instead of taking that as an indication of the competency and of the excellence of Federal employees—under 1 percent, only 0.18—there must be more to be

fired than that. The data shows the opposite.

The Federal workforce has consistently been understood to be the best qualified public employees in the country however you look at them, particularly with their education and with their efforts.

The first reason the sponsor gives for this bill is that managers “simply lose track of time and are unaware of the 1-year deadline approaching.”

Whose competency should we be checking? Not the employees, surely. Management should be doing its job. They are paid big Federal bucks precisely for that.

But they are paid to do something else. They are paid to observe. They are not observing if they are not even looking for the 1-year deadline wherein they could fire an employee.

They are supposed to assist employees during that first year. They are supposed to help correct employees during that first year.

What are they doing during that first year losing track of it? Who bears the burden is the employee who may be perfectly competent but wasn't receiving the assistance or the oversight to which she was entitled.

We are moving without information that would help us understand if there is a problem. What is the reason for not calling witnesses to find out if there is a problem? Because if there is, then we ought to do something about it.

We do know this: 36 percent of all the employees dismissed are dismissed in that first year. That would seem to indicate that maybe management is doing its job.

Today's young workforce is always looking for better opportunities. Pass this bill, and you chase away the best and the brightest from even applying to work for the American people.

Mr. CONNOLLY. Mr. Chairman, I yield 2 minutes to the gentleman from California (Mr. DESAULNIER), who is a perspicacious member of the Oversight and Government Reform Committee, someone who grasps these issues fundamentally, and is my good friend.

Mr. DESAULNIER. Mr. Chairman, I thank my friend from Virginia for those loquacious comments.

Mr. Chairman, I rise today in opposition to H.R. 4182, the Ensuring a Qualified Civil Service Act.

H.R. 4182 unnecessarily doubles the probationary period for Federal employees from 1 to 2 years. During this period, employees have essentially no due process rights and can be removed for any reason or no reason at all with no right to appeal.

This is an arbitrary change to existing policy, and there is no evidence to suggest that extending the probationary period will address any issues surrounding employee performance or the department performance.

Not only are candidates for Federal jobs already put through extensive selection processes, but a year is sufficient for any competent manager to de-

termine the ability of any employee to accomplish the job that they have been hired to do.

This bill will not improve agency outcomes but would penalize Federal workers by weakening their due process rights. Without due process, Federal employees will have little protection against employer discrimination and termination without cause.

These due process rights are also critical to promoting equity, fairness, and ensuring that whistleblowers continue to speak up without fear of retaliation.

It is also a clear attempt to undermine Federal employees' right to unionize since they would not be eligible to participate until their probationary period is over.

We need evidence-based changes that value Federal employees, make their workplaces safe, protect them against sexual harassment and discrimination, and ensure that their voices are heard. I ask my colleagues to reject this shortsighted legislation.

Mr. COMER. Mr. Chairman, I continue to reserve the balance of my time.

Mr. CONNOLLY. Mr. Chairman, could I inquire of the Chair the schedule on the amendments.

The CHAIR. After general debate is completed, the Committee will proceed to the amendments.

Mr. CONNOLLY. I thank the Chair for that clarification.

Mr. Chairman, I yield 2 minutes to the gentleman from Maryland (Mr. RASKIN), who is a professor and a very able member of the Committee on Oversight and Government Reform.

□ 1545

Mr. RASKIN. Mr. Chair, I thank Mr. CONNOLLY for his invitation, and I am delighted to be here to speak out against H.R. 4182, the so-called Ensuring a Qualified Civil Service Act.

The first complaint I have got to lodge about it is the process by which it is taking place. This is a radical change in the civil service hiring policy and in the workplace without a hearing. I know we have grown accustomed to that, but let's just focus on the fact that here we are in the Nation's Capital and we have got all of the employees, managers, and supervisors, and everybody here, and we didn't even have a hearing to discuss why this might be necessary.

Then it is passed on a completely party-line vote in the Oversight Committee, which leads to the suspicion that this has nothing to do with the integrity of the civil service or the excellence of the civil service, the things that we should be thinking about, but it has to do, in fact, with a partisan mission.

Mr. CONNOLLY. Will the gentleman yield?

Mr. RASKIN. I yield to the gentleman from Virginia.

Mr. CONNOLLY. Did my colleague just say there was not a single hearing

on a bill that affects the entire Federal Government?

Mr. RASKIN. Reclaiming my time, I tremble to say here in front of the whole body, but I don't believe that it was. I stand to be corrected by my colleagues if there was a hearing.

Mr. CONNOLLY. Will the gentleman yield?

Mr. RASKIN. I yield to the gentleman from Virginia.

Mr. CONNOLLY. Did we act on evidence-based policymaking? Were there studies and data that showed how successful extending the probationary would be for all of these Federal agencies?

Mr. RASKIN. Reclaiming my time, not to my knowledge. I am used to that coming out of the State legislature, where we have endless hearings that go on into 2 a.m. in the morning or they go on for several days. But there were no hearings, there was no evidence, there was no expert testimony.

I couldn't figure out what was behind it. Then I realized that there is this effort to demoralize the Federal workforce and there was this effort to create a kind of political control over what is going on in the Federal workplace.

The CHAIR. The time of the gentleman has expired.

Mr. CONNOLLY. Mr. Chair, I yield an additional 1 minute to the gentleman.

Mr. RASKIN. Mr. Chair, I am baffled and puzzled by the way in which this measure came about. And I am really scared about what it means for all of our constituents who make the sacrifice of going to work for the Federal Government to serve the American people, because they are going into the workplace and I think most people are used to a probationary period of 3 months or 6 months. We had a year. Now we are doubling it to 2 years, which means that people are living in fear at a time when there is an administration that is intimidating people for doing their jobs; for example, for doing research about climate change and trying to deal with environmental problems. They are facing reprisals in the workplace.

This is a bill that deserves to go down in defeat. Anybody who represents Federal workers, I think, should stand up strongly against it. It should be returned to sender and let's have some real hearings and some real analysis.

Mr. COMER. Mr. Chairman, I reserve the balance of my time.

Mr. CONNOLLY. Mr. Chairman, I have no further speakers at this time, and I yield back the balance of my time.

Mr. COMER. Mr. Chair, I yield myself such time as I may consume.

Mr. Chair, I think it is important to define what the probationary period is and what it is not.

According to the MSPB, the probationary period is the final step in the employee screening process when an individual must demonstrate “why it is

in the public interest for the government to finalize an appointment to the civil service.”

This is not a punitive measure. It is an opportunity for a prospective employee to prove they are qualified to serve the American people through a position in the civil service. These are critically important jobs and we need the best and brightest to fill them. A longer probationary period gives all new hires time to complete their training, learn on the job, and demonstrate that they can perform the role they were hired to do. This is good for our government, good for Federal employees, and good for the American people.

Mr. Chairman, I urge adoption of the bill, and I yield back the balance of my time.

Mr. CUMMINGS. Mr. Chair, I rise in opposition to H.R. 4182, the EQUALS Act.

My Republican colleagues have offered a legislative solution to a problem that does not exist.

The Oversight Committee has not held a single hearing to examine the existing one-year probationary period.

Yet, this legislation would double the probationary period. In the process, it would degrade the due process rights of these employees.

These due process protections are critical to protecting whistleblowers who report waste, fraud, and abuse.

For example, the Oversight Committee has examined retaliation against whistleblowers at the Transportation Security Administration.

In one case, a career official and disabled veteran testified before the Oversight Committee that he was removed from consideration for a Senior Executive Service position during his probationary period because he reported misconduct by top leaders at TSA including sexual harassment.

During his interview with Committee staff, this senior career official explained that extending the probationary period would make it easier for agencies to retaliate against other whistleblowers in the future.

The House of Representatives should not approve legislation that would allow more retaliation against whistleblowers at federal agencies.

Apart from the negative effects, we have seen no reason to adopt this bill. We have seen no problem that needs to be addressed.

As I said, the Oversight Committee never held a hearing on this bill.

We have not determined whether doubling the probationary period would help agencies deal with poor performers or further their missions.

We have not seen any evidence that federal agencies need a blanket one-year extension of the probationary period for every single federal job.

Instead, a recent GAO report recommended that the Office of Personnel Management actually study whether expanding the probationary period makes sense. GAO found that OPM should, and I quote:

Determine whether there are occupations in which . . . the probationary period should extend beyond 1-year to provide supervisors with sufficient time to assess an individual's performance.

I agree with GAO that a study needs to be conducted first.

But our Republican colleagues want to skip this step. They want to skip any real examination of the issue and just add another year of probation during which employees have limited rights.

Some of my colleagues cite the fact that Congress passed a two-year probationary period for Department of Defense civilian employees in the National Defense Authorization Act of Fiscal Year 2016.

However, I would like to note two important facts.

First, the Defense Department did not request this change in the probationary period or indicate any need for it.

Second, the Department is not even using this new authority.

The Acting Undersecretary of Defense for Personnel and Readiness, Peter Levine, testified before the Senate Armed Services Committee in March. He stated, and I quote, “the Department has done little to take advantage of that legislation.”

Mr. Levin warned that changing the law to address a small number of problem employees could hurt recruitment and retention and worker productivity. He stated, and I quote:

“If legislation that is intended to address a problem with one percent of the workforce is perceived as threatening and hostile by the other 99 percent, it may undermine morale and reduce the Department's ability to attract and retain the capable employees that it needs.”

Before damaging protections for whistleblowers, we should first determine whether an extension of the probationary period is needed at all.

We should also determine whether it is appropriate for all federal service occupations or only certain occupations.

The Acting CHAIR (Mr. BYRNE). All time for general debate has expired.

Pursuant to the rule, the bill shall be considered for amendment under the 5-minute rule, and shall be considered as read.

The text of the bill is as follows:

H.R. 4182

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Ensuring a Qualified Civil Service Act of 2017” or the “EQUALS Act of 2017”.

SEC. 2. EXTENSION OF PROBATIONARY PERIOD FOR POSITIONS WITHIN THE COMPETITIVE SERVICE.

(a) IN GENERAL.—Section 3321 of title 5, United States Code, is amended—

(1) in subsection (a), by striking “The President” and inserting “Subject to subsections (c) and (d), the President”;

(2) by redesignating subsection (c) as subsection (e); and

(3) by inserting after subsection (b) the following:

“(c)(1) The length of a probationary period established under paragraph (1) or (2) of subsection (a) shall—

“(A) with respect to any position that requires formal training, begin on the date of appointment to the position and end on the date that is 2 years after the date on which such formal training is completed;

“(B) with respect to any position that requires a license, begin on the date of appointment to the position and end on the date that is 2 years after the date on which such license is granted; and

“(C) with respect to any position not covered by subparagraph (A) or (B), be a period of 2 years beginning on the date of the appointment to the position.

“(2) In paragraph (1)—

“(A) the term ‘formal training’ means, with respect to any position, a training program required by law, rule, or regulation, or otherwise required by the employing agency, to be completed by the employee before the employee is able to successfully execute the duties of the applicable position; and

“(B) the term ‘license’ means a license, certification, or other grant of permission to engage in a particular activity.

“(d) The head of each agency shall, in the administration of this section, take appropriate measures to ensure that—

“(1) any announcement of a vacant position within the agency and any offer of appointment made to any individual with respect to any such position clearly states the terms and conditions of any applicable probationary period, including any formal training period and any license requirement;

“(2) any individual who is required to complete a probationary period under this section receives timely notice of any requirements, including performance requirements, that must be met in order to satisfactorily complete such period;

“(3) any supervisor or manager of an individual who is required to complete a probationary period under this section receives notification of the end date of such period not less than 30 days before such date; and

“(4) if the head decides to retain an individual after the completion of a probationary period under this section, the head submits a certification to that effect, supported by a brief statement of the basis for the certification, in such form and manner as the President may by regulation prescribe.”.

(b) TECHNICAL AMENDMENT.—Section 3321(e) of title 5, United States Code (as so redesignated by subsection (a)(2)), is amended by striking “Subsections (a) and (b)” and inserting “Subsections (a) through (d)”.

(c) EFFECTIVE DATE.—This section and the amendments made by this section—

(1) shall take effect 1 year after the date of enactment of this Act; and

(2) shall apply in the case of any appointment (as referred to in section 3321(a)(1) of title 5, United States Code) and any initial appointment (as referred to in section 3321(a)(2) of such title) taking effect on or after the date on which this section takes effect.

SEC. 3. EXTENSION OF PROBATIONARY PERIOD FOR POSITIONS WITHIN THE SENIOR EXECUTIVE SERVICE.

(a) IN GENERAL.—Section 3393(d) of title 5, United States Code, is amended by striking “1-year” and inserting “2-year”.

(b) CONFORMING AMENDMENT.—Section 3592(a)(1) of such title is amended by striking “1-year” and inserting “2-year”.

(c) EFFECTIVE DATE.—The amendments made by this section—

(1) shall take effect 1 year after the date of enactment of this Act; and

(2) shall apply in the case of any individual initially appointed as a career appointee under section 3393 of title 5, United States Code, on or after the date on which this section takes effect.

SEC. 4. ADVERSE ACTIONS.

(a) SUBCHAPTER I OF CHAPTER 75 OF TITLE 5.—Section 7501(1) of title 5, United States Code, is amended—

(1) by striking “or, except” and inserting “and, except”; and

(2) by striking “1 year of current” and inserting “2 years of current”.

(b) SUBCHAPTER II OF CHAPTER 75 OF TITLE 5.—Section 7511(a)(1) of title 5, United States Code, is amended—

(1) in subparagraph (A)(i) by striking “; or” and inserting “; and”;

(2) in subparagraph (A)(ii), by striking “1 year” the first place it appears and inserting “2 years”;

(3) in subparagraph (B) by striking “1 year” and inserting “2 years”; and

(4) in subparagraph (C)(i), by striking “; or” and inserting “; and”.

(c) ACTIONS BASED ON UNACCEPTABLE PERFORMANCE.—Section 4303(f) of title 5, United States Code, is amended—

(1) in paragraph (2) by striking “1 year of current” and inserting “2 years of current”; and

(2) in paragraph (3) by striking “1 year” and inserting “2 years”.

(d) EFFECTIVE DATE.—The amendments made by subsections (a), (b), and (c)—

(1) shall take effect 1 year after the date of enactment of this Act; and

(2) shall apply in the case of any individual whose period of continuous service (as referred to in the provision of law amended by paragraph (1) or (2) of subsection (b), as the case may be) commences on or after the date on which this section takes effect.

SEC. 5. REGULATIONS REQUIRED.

Not later than 180 days after the date of enactment of this Act, the Director of the Office of Personnel Management shall issue such regulations as are necessary to carry out this Act and the amendments made by this Act.

The Acting CHAIR. No amendment to the bill shall be in order except those printed in House Report 115-430. Each such amendment may be offered only in the order printed in the report, by a Member designated in the report, shall be considered read, shall be debatable for the time specified in the report, equally divided and controlled by the proponent and an opponent, shall not be subject to amendment, and shall not be subject to a demand for division of the question.

AMENDMENT NO. 1 OFFERED BY MR. HASTINGS

The Acting CHAIR. It is now in order to consider amendment No. 1 printed in House Report 115-430.

Mr. HASTINGS. Mr. Chair, I have an amendment at the desk.

The Acting CHAIR. The Clerk will designate the amendment.

The text of the amendment is as follows:

Page 3, line 18, strike “The length” and insert “Except as provided for in paragraph (2), the length”.

Page 4, after line 8, insert the following (and redesignate accordingly):

“(2) Notwithstanding paragraph (1), in the case of an individual who has successfully completed a term of service in a national service program under the National and Community Service Act of 1990 (42 U.S.C. 12501 et seq.) or the Domestic Volunteer Service Act of 1973 (42 U.S.C. 4950 et seq.), or as a volunteer or a volunteer leader under the Peace Corps Act (22 U.S.C. 2501 et seq.), the length of a probationary period established under paragraph (1) or (2) of subsection (a) shall—

“(A) with respect to any position occupied by such an individual that requires formal training, begin on the date of appointment to the position and end on the date that is 1 year after the date on which such formal training is completed;

“(B) with respect to any position occupied by such an individual that requires a license, begin on the date of appointment to the position and end on the date that is 1 year after

the date on which such license is granted; and

“(C) with respect to any position occupied by such an individual that is not covered by subparagraph (A) or (B), be a period of 1 year beginning on the date of the appointment to the position.

Page 4, line 9, strike “paragraph (1)” and insert “this subsection”.

The Acting CHAIR. Pursuant to House Resolution 635, the gentleman from Florida (Mr. HASTINGS) and a Member opposed each will control 5 minutes.

The Chair recognizes the gentleman from Florida.

Mr. HASTINGS. Mr. Chairman, for far too long, the Republican majority in Congress has treated Federal workers as if they are the problem.

We have spent years beating up Federal employees, implementing pay freezes, implementing hiring freezes, and cutting benefits in order to drive employees away from government service. The legislation we are debating today continues this offensive unfair trend.

This bill doubles the probationary period for employees of the civil service, in an effort to make it easier to fire the employees without giving them any chance to challenge that decision. In doing so, my Republican friends are sending a clear message, and that message is that they see Federal employees as untrustworthy and unworthy of being secure in their employment.

The amendment I am offering would exempt those who have served this country through programs such as the Peace Corps and AmeriCorps from the 2-year probationary period under this legislation, instead keeping them at the 1-year level of probation already in effect.

Last night, I offered an amendment at the Rules Committee to extend this same exemption for veterans, but it was blocked from consideration.

Let me say that again because I want every one watching to hear me loudly and clearly. Last night, the Republican majority on the Rules Committee voted to block an amendment that would have protected veterans employed in the government from being fired without cause.

I was told by my colleague who introduced this measure that being able to fire veterans within a 2-year probationary period—footnote right there: veterans would have already served 2 or more years before becoming civil servants at that level—but I was told that, without giving them any legal protections, recourse, or even an ability to improve “helps the veterans, just like it helps everyone.”

Well, Mr. Chairman, I am here to tell you that is hogwash. Veterans should not need to prove themselves worthy of a government job for a full 2 years before they are afforded the rights that should be inherent their position.

We ought to be spending time working to strengthen our Federal workforce through better training and more plentiful diversity programs. Instead,

this bill needlessly undermines our civil service and the fine people who work within it, while simultaneously making it a less attractive place of employment for our best and brightest at a time when we are in desperate need of such people.

This amendment would protect those who have already served our country in the national service from this bill's intentions. In my opinion, we should be expanding protections for everyone—for veterans, women, minorities, LGBTQ Americans, and especially for disabled Americans.

Let me say one more thing that I said last night, and this is with due respect to my colleague, Mr. CONNOLLY, who is managing for the minority in this case, and the extraordinary number of constituents that he and the Members, both Republican and Democrat, in the near curtilage of this area here in metropolitan Washington, they do an incredible job. Their constituents virtually all are saying to them that this is an unnecessary measure.

I am sure that Mr. CONNOLLY has made that very clear. I heard him introduce measures that I introduced in the Rules Committee last night from a variety of organizations. I will not burden you more but to say that we should be about the business of trying to build a Federal workforce and not put obstacles in their way.

Mr. Chair, I urge a “yes” vote, and I yield back the balance of my time.

Mr. COMER. Mr. Chairman, I claim the time in opposition to the amendment.

The Acting CHAIR. The gentleman from Kentucky is recognized for 5 minutes.

Mr. COMER. Mr. Chairman, I yield myself such time as I may consume.

Mr. Chairman, this amendment does not create an exception for alumni of the Peace Corps, AmeriCorps, and other national service programs. It puts them at a disadvantage.

They would have less time than other new hires to prove themselves before managers make a decision whether to keep them or let them go. This could mean fewer Peace Corps, AmeriCorps, and other national service alumni are retained at the end of the probationary period.

Under the current 1-year system, supervisors often do not have enough time to determine whether a potential employee is a good fit for the job. Managers tend to err on the side of releasing an employee who is on the fence at the end of a probationary period.

New hires to the Federal Government deserve ample time to demonstrate they are able to perform all critical aspects of the job. H.R. 4182 gives them more time.

This amendment would actually put certain groups at a disadvantage in comparison to the rest of the Federal workforce. Alumni of the Peace Corps, AmeriCorps, and other programs would have 1 year to demonstrate the skills and core competencies required for the

Federal job they are seeking. Their colleagues would have 2 years.

The spirit of this amendment is admirable, but the unintended consequence of adopting it will be that the very people the amendment is meant to benefit would be at a disadvantage.

The probationary period is not a punishment. It is an extension of the hiring process and a tool to help ensure a qualified civil service. This amendment would create additional classes of Federal employees and unnecessarily add complexity to an already complex system.

Mr. Chairman, I urge Members to oppose this amendment, and I yield back the balance of my time.

The Acting CHAIR. The question is on the amendment offered by the gentleman from Florida (Mr. HASTINGS).

The question was taken; and the Acting Chair announced that the ayes appeared to have it.

Mr. COMER. Mr. Chairman, I demand a recorded vote.

The Acting CHAIR. Pursuant to clause 6 of rule XVIII, further proceedings on the amendment offered by the gentleman from Florida will be postponed.

The Acting CHAIR. The Chair understands that amendment No. 2 will not be offered.

AMENDMENT NO. 3 OFFERED BY GIANFORTE

The Acting CHAIR. It is now in order to consider amendment No. 3 printed in House Report 115-430.

Mr. GIANFORTE. Mr. Chairman, I have an amendment at the desk.

The Acting CHAIR. The Clerk will designate the amendment.

The text of the amendment is as follows:

Page 4, strike lines 1 through 5 and insert the following:

“(3) any supervisor or manager of an individual who is required to complete a probationary period under this section receives periodic notifications of the end date of such period not later than 1 year, 6 months, 3 months, and 30 days before such end date; and

The Acting CHAIR. Pursuant to House Resolution 635, the gentleman from Montana (Mr. GIANFORTE) and a Member opposed each will control 5 minutes.

The Chair recognizes the gentleman from Montana.

MODIFICATION TO AMENDMENT NO. 3 OFFERED BY MR. GIANFORTE

Mr. GIANFORTE. Mr. Chairman, I ask unanimous consent to modify the amendment in the form I have placed at the desk.

The Acting CHAIR. The Clerk will report the modification.

The Clerk read as follows:

Page 5, strike lines 8 through 12 and insert the following:

“(3) any supervisor or manager of an individual who is required to complete a probationary period under this section receives periodic notifications of the end date of such period not later than 1 year, 6 months, 3 months, and 30 days before such end date; and

Mr. GIANFORTE (during the reading). Mr. Chairman, I ask unanimous consent to dispense with the reading.

The Acting CHAIR. Is there objection to the request of the gentleman from Montana?

There was no objection.

The Acting CHAIR. Without objection, the amendment is modified.

There was no objection.

Mr. GIANFORTE. Mr. Chairman, I yield myself such time as I may consume.

A longer probationary period for new Federal hires is important to give supervisors the time they need to evaluate whether a new hire should gain career employee status. But a longer probationary period will not accomplish anything if supervisors don't use the extended time properly.

Managers often don't know the end dates for probationary employees under their supervision. Because probationary periods end automatically, without action by a supervisor, an employee can be hired without a complete assessment of whether the employee is qualified for full Federal service.

A 2015 Government Accountability Office report recommended automated systems to notify supervisors when the end of an individual's probationary period is imminent.

□ 1600

Agencies have these systems. They just need to use them. My amendment requires supervisors to be notified at a series of regular intervals in advance of the expiration of a probationary period. The notifications occur at 1 year, 6 months, 3 months, and 30 days before the scheduled completion of a probationary period.

This notification will remind supervisors of their responsibilities to observe employees and provide feedback throughout the probationary period. It will also remind supervisors to decide whether the employee is fit for Federal service.

Mr. Chairman, I urge Members to support this amendment, and I reserve the balance of my time.

Mr. CONNOLLY. Mr. Chairman, I rise in opposition to the amendment.

The Acting CHAIR. The gentleman from Virginia is recognized for 5 minutes.

Mr. CONNOLLY. Mr. Chairman, as indicated, I appreciate the intent of my friend from Montana, but this is a bad bill. We ought to be studying the effect of the existing pilot program at the Department of Defense to see how it works, and we ought to be adopting the GAO recommendation of better training for supervisors whom the GAO found, frankly, were ill-equipped to evaluate employees during a 1- or 2-year probationary period.

We ought to have a hearing, and my friend from Montana might even agree with this, since he is the newest Member, one of the newest Members of our committee. Our committee is the locus for government-wide initiatives such as this.

We have not had a single hearing on this bill, or, frankly, on this subject,

and I think that is a huge mistake. We are putting the cart before the horse; so I think we ought to return to a more empirical-based policymaking, especially when it is a policy that will affect every future Federal employee, and those numbers are huge, given the baby boom bulge ready to retire. That is 40 percent of the workforce, and it has to be replaced.

So while I very much appreciate the intent of my friend from Montana, it is in that context I rise in opposition.

Mr. Chairman, I yield back the balance of my time.

Mr. GIANFORTE. Mr. Chairman, I thank my friend from Virginia. I urge adoption of this amendment and the underlying bill, and I yield back the balance of my time.

The Acting CHAIR. The question is on the amendment, as modified, offered by the gentleman from Montana (Mr. GIANFORTE).

The amendment, as modified, was agreed to.

AMENDMENT NO. 4 OFFERED BY MR. CONNOLLY

The Acting CHAIR. It is now in order to consider amendment No. 4 printed in House Report 115-430.

Mr. CONNOLLY. Mr. Chairman, I have an amendment at the desk.

The Acting CHAIR. The Clerk will designate the amendment.

The text of the amendment is as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. STUDY ON LENGTH OF PROBATIONARY PERIOD.

(a) IN GENERAL.—The Comptroller General of the United States shall conduct a study on Federal agencies that have lengthened the employee probationary period from 1 to 2 years and other potential extensions of probationary periods for certain occupations in the Federal Government.

(b) CONTENTS.—The study required under subsection (a) shall analyze—

(1) any impact of an existing 2-year probationary period (compared to a 1-year probationary period) on the employing agency's ability to deal with underperforming employees, improve productivity, improve recruitment and retention, and accomplish the mission of the agency and shall include the Department of Defense as a case study; and

(2) whether certain occupations in the Federal Government should have probationary periods in excess of 1 year because of the complexity, sensitivity, or unique occupational challenges of such occupations, including—

(A) whether such a probationary period extension would provide supervisors sufficient time to adequately assess employee performance and whether the extension would lead to measureable improvements in the performance of employees in those occupations; and

(B) an identification of the occupations, and the characteristics of those occupations, that would benefit from longer probationary periods, including requirements to exercise supervisory authority and possess professional licenses and training.

(c) REPORT.—Not later than 2 years after the date of enactment of this Act, the Comptroller General shall submit to the Committee on Oversight and Government Reform of the House of Representatives and the Committee on Homeland Security and Governmental Affairs of the Senate a report containing the study required under subsection (a).

The Acting CHAIR. Pursuant to House Resolution 635, the gentleman from Virginia (Mr. CONNOLLY) and a Member opposed each will control 5 minutes.

The Chair recognizes the gentleman from Virginia.

Mr. CONNOLLY. Mr. Chairman, I yield myself such time as I may consume.

Mr. Chairman, under H.R. 4182, the probationary period for all Federal employees is extended for an additional year, regardless of the job they are hired to do. All new employees are punished equally, and supervisors are given no new tools to improve their use of the existing probationary period.

In February 2016, as I have mentioned before, the GAO reports studying the rules and trends relating to review and dismissal of employees for poor performance, suggests that the Office of Personnel Management look into whether there are certain occupations, due to the nature or complexity of the position, in which the probationary period should be extended beyond 1 year or not.

We heard testimony before the Rules Committee from a number of colleagues who represent areas with big Federal concentration, Federal employee concentrations with specialized agencies, such as the weather service in Oklahoma and CDC in Atlanta where a 2-year probationary period may very well impede the ability to hire the skilled workers we need.

The report goes on to say that it is something that should be looked into. It does not call for a government-wide extension of the probationary period. That is why I filed this amendment to require the GAO to conduct a study on the Department of Defense and other Federal agencies that have used this tool, a 2-year probationary period.

A 2-year probationary period for civilian employees at DOD was enacted in 2016, and as the largest Federal agency, this extension would provide a good case study on the potential impacts: good, bad, and indifferent on the legislation before us. It is a study we ought to do before we adopt a bill.

Some of my colleagues believe that since extending the probationary period has been working out so well, it ought to be extended across the entire Federal Government. There are a few things I need to point out for us. This policy only affected those who were hired after November 25, 2015, the day the law went into effect.

Secondly, the former Under Secretary of Defense, as I mentioned in earlier statements, Peter Levine, testified before the Armed Services Committee that the Department has done little to take advantage of that legislation. That is his testimony. Therefore, there are only a small number of employees who have completed the 2-year probationary period, and it is too soon to declare it a success or failure.

That is why my amendment would have the GAO give us guidance. How

has it worked? Has it helped? Has it hurt? Are there some things we haven't anticipated that we need to address?

The study would also look into whether extending the probationary period has any effect on the ability of an agency to recruit and retain. And, again, I pointed out 40 percent of the existing workforce is eligible for retirement now or in the next few years. That is a huge number of people. And we have got to worry about recruitment.

Gathering the data is a necessary first step, not a last step or an afterthought, before deciding to change a law with such profound impact on Federal agencies. This bill, as I said to my friend from Kentucky (Mr. COMER), may yet prove to be a good idea, but we don't know. There remain a lot of questions about the efficacy of this proposal. It is risky, and it can have terrible negative consequences that we haven't even foreseen and some of which we can predict today.

Two weeks ago, this body adopted a policy of evidence-based policymaking, so let's put it into implementation with this bill. Let's look for some evidence, empirical evidence, systematically done to justify the adoption of such a sweeping bill.

Mr. Chairman, I call for the adoption of my amendment, and I reserve the balance of my time.

Mr. COMER. Mr. Chairman, I claim the time in opposition to the gentleman's amendment.

The Acting CHAIR. The gentleman from Kentucky is recognized for 5 minutes.

Mr. COMER. Mr. Chairman, extending the probationary period is not a new idea. Federal manager groups have advocated for an extended probationary period for more than a decade.

The Government Accountability Office completed a study on the probationary period in February of 2015. In that study, chief human capital officers told GAO a longer probationary period could help supervisors make a performance assessment for those occupations that are particularly complex or difficult to assess. GAO also recommended considering, "extending the supervisory probationary period beyond 1 year to include at least 1 full employee appraisal cycle."

As far back as 2005, the Merit Systems Protection Board completed a study and recommended longer probationary periods when an agency deems it necessary to fully evaluate a probationer. It is not necessary to wait for more studies on this issue.

This amendment strikes the entire bill, meaning the current probationary period would remain the same and the problems that GAO and others have identified would persist. This amendment undermines the entire purpose of the bill, which is to allow managers' employees more time to conduct a fair and complete assessment of probationary Federal employees.

Mr. Chairman, I urge Members to oppose this amendment, and I reserve the balance of my time.

Mr. CONNOLLY. Mr. Chairman, I yield 1 minute to the gentleman from Maryland (Mr. RASKIN).

Mr. RASKIN. Mr. Chairman, I want to thank Mr. CONNOLLY, and I want to salute him as a really ardent champion for those of your constituents who work in the Federal Government. In Maryland, as in Virginia, we have lots of them, but it is not just there.

Eighty-five percent of the Federal workforce lives outside of the Washington/Maryland/Virginia area: Kentucky and California and South Carolina and Texas. This would apply to all new employees. Millions of new people coming into the workforce would be added, doubling the probationary period. Imagine if you were trying to hire for your small business and you had to tell people that they were going to be on probation for 2 years basically, with none of the rights that you would have vested as if you had really gotten hired and been part of the workforce.

I want to say, they are willing, apparently, in this bill, to give people a whole extra year on probation. They are not wanting to wait even 1 year or a half a year, maybe, for the GAO to do a proper study so we can use evidence-based policymaking, as the gentleman says. That is the very least that we can do.

The good gentleman from Kentucky (Mr. COMER) said that there was a study done 10 years ago.

Mr. CONNOLLY. Mr. Chairman, I yield back the balance of my time.

Mr. COMER. Mr. Chairman, I urge Members to vote "no" on this amendment, and I yield back the balance of my time.

The Acting CHAIR. The question is on the amendment offered by the gentleman from Virginia (Mr. CONNOLLY).

The question was taken; and the Acting Chair announced that the noes appeared to have it.

Mr. CONNOLLY. Mr. Chairman, I demand a recorded vote.

The Acting CHAIR. Pursuant to clause 6 of rule XVIII, further proceedings on the amendment offered by the gentleman from Virginia will be postponed.

ANNOUNCEMENT BY THE ACTING CHAIR

The Acting CHAIR. Pursuant to clause 6 of rule XVIII, proceedings will resume on those amendments printed in House Report 115-430 on which further proceedings were postponed, in the following order:

Amendment No. 1 by Mr. HASTINGS of Florida.

Amendment No. 4 by Mr. CONNOLLY of Virginia.

The Chair will reduce to 2 minutes the minimum time for any electronic vote after the first vote in this series.

AMENDMENT NO. 1 OFFERED BY MR. HASTINGS

The Acting CHAIR. The unfinished business is a request for a recorded vote on the amendment offered by the gentleman from Florida (Mr. HASTINGS) on which further proceedings were postponed and on which the ayes prevailed by voice vote.

The Clerk will redesignate the amendment.

The Clerk redesignated the amendment.

RECORDED VOTE

The Acting CHAIR. A recorded vote has been demanded.

A recorded vote was ordered.

The Acting CHAIR. This will be a 15-minute vote.

The vote was taken by electronic device, and there were—ayes 195, noes 221, not voting 17, as follows:

[Roll No. 646]

AYES—195

Adams	Fudge	Nolan
Aguilar	Gabbard	Norcross
Bacon	Gallego	O'Halleran
Barragán	Garamendi	O'Rourke
Bass	Gomez	Pallone
Beatty	Gonzalez (TX)	Panetta
Bera	Gottheimer	Pascrell
Beyer	Green, Al	Payne
Bishop (GA)	Green, Gene	Pelosi
Blumenauer	Grijalva	Perlmutter
Blunt Rochester	Gutiérrez	Peters
Bonamici	Hanabusa	Peterson
Boyle, Brendan	Hastings	Pingree
F.	Heck	Polis
Brady (PA)	Higgins (NY)	Price (NC)
Brown (MD)	Himes	Quigley
Brownley (CA)	Hoyer	Raskin
Bustos	Huffman	Rice (NY)
Butterfield	Jackson Lee	Richmond
Capuano	Jeffries	Ros-Lehtinen
Carbajal	Johnson (GA)	Rosen
Cárdenas	Johnson, E. B.	Roybal-Allard
Carson (IN)	Jones	Ruiz
Cartwright	Kaptur	Ruppersberger
Castor (FL)	Keating	Rush
Castro (TX)	Kelly (IL)	Ryan (OH)
Chu, Judy	Khanna	Sánchez
Cicilline	Kihuen	Sarbanes
Clark (MA)	Kildee	Schakowsky
Clarke (NY)	Kilmer	Schiff
Clay	Kind	Schneider
Cleaver	Krishnamoorthi	Schrader
Clyburn	Kuster (NH)	Scott (VA)
Cohen	Langevin	Scott, David
Cole	Larsen (WA)	Serrano
Connolly	Larson (CT)	Sewell (AL)
Cooper	Lawrence	Shea-Porter
Correa	Lawson (FL)	Sherman
Costa	Lee	Sinema
Courtney	Levin	Sires
Crist	Lewis (GA)	Slaughter
Crowley	Lieu, Ted	Smith (WA)
Cuellar	Lipinski	Soto
Cummings	Loeb sack	Speier
Davis (CA)	Lofgren	Suo zzi
Davis, Danny	Lowenthal	Swalwell (CA)
DeFazio	Lowe y	Takano
DeGette	Lujan Grisham,	Thompson (CA)
DeLauro	M.	Thompson (MS)
DeBene	Luján, Ben Ray	Titus
Demings	Lynch	Tonko
Dent	Maloney,	Torres
DeSaulnier	Carolyn B.	Tsongas
Deutch	Maloney, Sean	Vargas
Dingell	Matsui	Veasey
Doggett	McCollum	Vela
Doyle, Michael	McEachin	Velázquez
F.	McGovern	Visclosky
Ellison	McNerney	Walz
Engel	Meeks	Wasserman
Eshoo	Meng	Schultz
Españat	Moore	Waters, Maxine
Esty (CT)	Moulton	Watson Coleman
Evans	Murphy (FL)	Welch
Fitzpatrick	Nadler	Wilson (FL)
Foster	Napolitano	Yarmuth
Frankel (FL)	Neal	

NOES—221

Abraham	Bergman	Brat
Aderholt	Biggs	Brooks (AL)
Allen	Bilirakis	Brooks (IN)
Amash	Bishop (MI)	Buchanan
Amodei	Bishop (UT)	Buck
Arrington	Black	Bucshon
Babin	Blackburn	Budd
Banks (IN)	Blum	Burgess
Barr	Bost	Byrne
Barton	Brady (TX)	Calvert

Carter (GA)	Hultgren	Ratcliffe
Carter (TX)	Hunter	Reed
Chabot	Hurd	Reichert
Cheney	Issa	Rice (SC)
Coffman	Jenkins (KS)	Roby
Collins (NY)	Jenkins (WV)	Roe (TN)
Comer	Johnson (LA)	Rogers (AL)
Comstock	Johnson (OH)	Rogers (KY)
Conaway	Johnson, Sam	Rohrabacher
Cook	Jordan	Rokita
Costello (PA)	Joyce (OH)	Rooney, Francis
Cramer	Katko	Rooney, Thomas
Crawford	Kelly (MS)	J.
Culberson	Kelly (PA)	Roskam
Curbelo (FL)	King (IA)	Ross
Curtis	King (NY)	Rothfus
Davidson	Kinzinger	Rouzer
Davis, Rodney	Knight	Royce (CA)
Denham	Kustoff (TN)	Russell
DeSantis	Labrador	Rutherford
DesJarlais	LaHood	Sanford
Diaz-Balart	LaMalfa	Schweikert
Donovan	Lamborn	Scott, Austin
Duffy	Lance	Sensenbrenner
Duncan (SC)	Latta	Sessions
Duncan (TN)	Lewis (MN)	Shimkus
Dunn	LoBiondo	Shuster
Emmer	Long	Simpson
Estes (KS)	Loudermillk	Smith (MO)
Farenthold	Love	Smith (NE)
Faso	Lucas	Smith (NJ)
Ferguson	Luetkemeyer	Smith (TX)
Fleischmann	MacArthur	
Flores	Marchant	
Fortenberry	Marino	
Fox	Marshall	
Franks (AZ)	Massie	
Frelinghuysen	Mast	
Gaetz	McCarthy	
Gallagher	McCaul	
Garrett	McClintock	
Gianforte	McHenry	
Gibbs	McKinley	
Goodlatte	McMorris	
Gosar	Rodgers	
Govdy	McSally	
Granger	Meadows	
Graves (GA)	Meehan	
Graves (LA)	Messer	
Graves (MO)	Mitchell	
Griffith	Mooleenaar	
Grothman	Mooney (WV)	
Guthrie	Mullin	
Handel	Newhouse	
Harris	Noem	
Hartzler	Nunes	
Hensarling	Olson	
Herrera Beutler	Palazzo	
Hice, Jody B.	Palmer	
Higgins (LA)	Paulsen	
Hill	Pearce	
Holding	Perry	
Hollingsworth	Pittenger	
Hudson	Poe (TX)	
Huizenga	Poliquin	

NOT VOTING—17

Barletta	Harper	Renacci
Bridenstine	Jayapal	Scalise
Collins (GA)	Kennedy	Stivers
Conyers	Norman	Taylor
Delaney	Pocan	Webster (FL)
Gohmert	Posey	

ANNOUNCEMENT BY THE ACTING CHAIR

The Acting CHAIR (during the vote). There are 2 minutes remaining.

□ 1637

Ms. STEFANK, Messrs. OLSON, BISHOP of Utah, and Ms. GRANGER changed their vote from “aye” to “no.”

Mrs. TORRES and Mr. DOGGETT changed their vote from “no” to “aye.”

So the amendment was rejected.

The result of the vote was announced as above recorded.

AMENDMENT NO. 4 OFFERED BY MR. CONNOLLY

The Acting CHAIR. The unfinished business is the demand for a recorded vote on the amendment offered by the gentleman from Virginia (Mr. CONNOLLY) on which further proceedings were postponed and on which the noes prevailed by voice vote.

The Clerk will redesignate the amendment.

The Clerk redesignated the amendment.

RECORDED VOTE

The Acting CHAIR. A recorded vote has been demanded.

A recorded vote was ordered.

The Acting CHAIR. This will be a 2-minute vote.

The vote was taken by electronic device, and there were—ayes 193, noes 223, not voting 17, as follows:

[Roll No. 647]

AYES—193

Adams	Gabbard	Neal
Aguilar	Gallego	Nolan
Barragán	Garamendi	Norcross
Bass	Gomez	O'Halleran
Beatty	Gonzalez (TX)	O'Rourke
Bera	Gottheimer	Pallone
Beyer	Green, Al	Panetta
Bishop (GA)	Green, Gene	Pascrell
Blumenauer	Grijalva	Payne
Blunt Rochester	Gutiérrez	Pelosi
Bonamici	Hanabusa	Perlmutter
Boyle, Brendan	Hastings	Peters
F.	Heck	Peterson
Brady (PA)	Higgins (NY)	Pingree
Brown (MD)	Himes	Polis
Brownley (CA)	Hoyer	Price (NC)
Bustos	Huffman	Quigley
Butterfield	Jackson Lee	Raskin
Capuano	Jeffries	Rice (NY)
Carbajal	Johnson (GA)	Richmond
Cárdenas	Johnson, E. B.	Ros-Lehtinen
Carson (IN)	Jones	Rosen
Cartwright	Kaptur	Roybal-Allard
Castor (FL)	Keating	Ruiz
Castro (TX)	Kelly (IL)	Rush
Chu, Judy	Khanna	Ryan (OH)
Cicilline	Kihuen	Sánchez
Clark (MA)	Kildee	Sarbanes
Clarke (NY)	Kilmer	Schakowsky
Clay	Kind	Schiff
Cleaver	Krishnamoorthi	Schneider
Clyburn	Kuster (NH)	Schrader
Cohen	Langevin	Scott (VA)
Cole	Larsen (WA)	Scott, David
Comstock	Larson (CT)	Serrano
Connolly	Lawrence	Sewell (AL)
Cooper	Lawson (FL)	Shea-Porter
Correa	Lee	Sherman
Costa	Levin	Sinema
Courtney	Lewis (GA)	Sires
Crist	Lieu, Ted	Slaughter
Crowley	Lipinski	Smith (WA)
Cuellar	Loeb sack	Soto
Cummings	Lofgren	Speier
Davis (CA)	Lowenthal	Suo zzi
Davis, Danny	Lowe y	Swalwell (CA)
DeFazio	Lujan Grisham,	Takano
DeGette	M.	Thompson (CA)
DeLauro	Luján, Ben Ray	Thompson (MS)
DeBene	Lynch	Titus
Demings	Maloney,	Tonko
DeSaulnier	Carolyn B.	Torres
Deutch	Maloney, Sean	Tsongas
Dingell	Matsui	Vargas
Doggett	McCollum	Veasey
Doyle, Michael	McEachin	Vela
F.	McGovern	Velázquez
Ellison	McKinley	Visclosky
Engel	McNerney	Walz
Eshoo	Meeks	Wasserman
Españat	Meng	Schultz
Esty (CT)	Moore	Waters, Maxine
Evans	Moulton	Watson Coleman
Foster	Murphy (FL)	Welch
Frankel (FL)	Nadler	Wilson (FL)
Fudge	Napolitano	Yarmuth

NOES—223

Abraham	Barton	Brat
Aderholt	Bergman	Brooks (AL)
Allen	Biggs	Brooks (IN)
Amash	Bilirakis	Buchanan
Amodei	Bishop (MI)	Buck
Arrington	Bishop (UT)	Bucshon
Babin	Black	Budd
Bacon	Blackburn	Burgess
Banks (IN)	Blum	Byrne
Barletta	Bost	Calvert
Barr	Brady (TX)	Carter (GA)

Carter (TX) Hudson Poe (TX)
 Chabot Huiizenga Poliquin
 Cheney Hultgren Ratcliffe
 Coffman Hunter Reed
 Collins (NY) Hurd Reichert
 Comer Issa Rice (SC)
 Conaway Jenkins (KS) Roby
 Cook Jenkins (WV) Roe (TN)
 Costello (PA) Johnson (LA) Rogers (AL)
 Cramer Johnson (OH) Rogers (KY)
 Crawford Johnson, Sam Rohrabacher
 Culberson Jordan Rokita
 Curbelo (FL) Joyce (OH) Rooney, Francis
 Curtis Katko Rooney, Thomas
 Davidson Kelly (MS) J.
 Davis, Rodney Kelly (PA) Roskam
 Denham King (IA) Ross
 Dent King (NY) Rothfus
 DeSantis Kinzinger Rouzer
 DesJarlais Knight Royce (CA)
 Diaz-Balart Kustoff (TN) Russell
 Donovan Labrador Sanford
 Duffy LaHood Schweikert
 Duncan (SC) LaMalfa Scott, Austin
 Duncan (TN) Lamborn Sensenbrenner
 Dunn Lance Sessions
 Emmer Latta Shimkus
 Estes (KS) Lewis (MN) Shuster
 Farenthold LoBiondo Simpson
 Faso Long Smith (MO)
 Ferguson Loudermilk Smith (NE)
 Fitzpatrick Love Smith (NJ)
 Fleischmann Lucas Smith (TX)
 Flores Luetkemeyer Smucker
 Fortenberry MacArthur Stefanik
 Foss Marchant Stewart
 Franks (AZ) Marino Tenney
 Frelinghuysen Marshall Thompson (PA)
 Gaetz Massie Thornberry
 Gallagher Mast Tiberi
 Garrett McCarthy Tipton
 Gianforte McCaul Trott
 Gibbs McClintock Turner
 Gohmert McHenry Upton
 Goodlatte McMorris Valadao
 Gosar Rodgers Wagner
 Gowdy McSally Walberg
 Granger Meadows Walden
 Graves (GA) Meehan Walker
 Graves (LA) Messer Walorski
 Graves (MO) Mitchell Walters, Mimi
 Griffith Moolenaar Weber (TX)
 Grothman Mooney (WV) Wenstrup
 Guthrie Mullin Westerman
 Handel Newhouse Williams
 Harris Noem Wilson (SC)
 Hartzler Nunes Wittman
 Hensarling Olson Womack
 Herrera Beutler Palazzo Woodall
 Hice, Jody B. Palmer Yoder
 Higgins (LA) Paulsen Yoho
 Hill Pearce Young (AK)
 Holding Perry Young (IA)
 Hollingsworth Pittenger Zeldin

NOT VOTING—17

Bridenstine Kennedy Rutherford
 Collins (GA) Norman Scalise
 Conyers Pocan Stivers
 Delaney Posey Taylor
 Harper Renacci Webster (FL)
 Jayapal Ruppersberger

ANNOUNCEMENT BY THE ACTING CHAIR

The Acting CHAIR (during the vote).
 There is 1 minute remaining.

□ 1644

So the amendment was rejected.

The result of the vote was announced as above recorded.

The Acting CHAIR (Mr. FERGUSON).
 There being no further amendments,
 under the rule, the Committee rises.

Accordingly, the Committee rose;
 and the Speaker pro tempore (Mr. BYRNE) having assumed the chair, Mr. FERGUSON, Acting Chair of the Committee of the Whole House on the state of the Union, reported that that Committee, having had under consideration the bill (H.R. 4182) to amend title 5, United States Code, to modify probationary periods with respect to positions within the competitive service

and the Senior Executive Service, and for other purposes, and, pursuant to House Resolution 635, he reported the bill back to the House with an amendment adopted in the Committee of the Whole.

The SPEAKER pro tempore. Under the rule, the previous question is ordered.

The question is on the amendment.

The amendment was agreed to.

The SPEAKER pro tempore. The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

RECORDED VOTE

Mr. CONNOLLY. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, this 5-minute vote on passage of H.R. 4182 will be followed by a 5-minute vote on passage of H.R. 3017.

The vote was taken by electronic device, and there were—ayes 213, noes 204, not voting 16, as follows:

[Roll No. 648]

AYES—213

Abraham Duffy Jordan
 Aderholt Duncan (SC) Joyce (OH)
 Allen Duncan (TN) Kelly (MS)
 Amash Dunn Kelly (PA)
 Amodei King (IA)
 Arrington Estes (KS) Kinzinger
 Babin Farenthold Knight
 Bacon Faso Kustoff (TN)
 Banks (IN) Labrador
 Barletta Fleischmann LaHood
 Barr Flores LaMalfa
 Barton Fortenberry Lamborn
 Bergman Foss Lance
 Biggs Franks (AZ) Latta
 Bilirakis Frelinghuysen Lewis (MN)
 Bishop (MI) Gaetz Long
 Bishop (UT) Gallagher Loudermilk
 Black Garrett Love
 Blackburn Gianforte Lucas
 Blum Gibbs Luetkemeyer
 Brady (TX) Gohmert MacArthur
 Brat Goodlatte Marchant
 Brooks (AL) Gosar Marino
 Brooks (IN) Marshall
 Buchanan Granger Massie
 Buck Graves (GA) Mast
 Bucshon Graves (LA) McCarthy
 Budd Graves (MO) McCaul
 Burgess Griffith McClintock
 Byrne Grothman McHenry
 Calvert Guthrie McMorris
 Carter (GA) Handel Rodgers
 Carter (TX) Harris McSally
 Chabot Hartzler Meadows
 Cheney Hensarling Meehan
 Coffman Herrera Beutler Messer
 Collins (NY) Hice, Jody B. Mitchell
 Comer Higgins (LA) Moolenaar
 Conaway Hill Mooney (WV)
 Cooper Holding Mullin
 Cramer Hollingsworth Newhouse
 Crawford Hudson Noem
 Cuellar Huiizenga Nunes
 Culberson Hultgren Olson
 Curbelo (FL) Hunter Palazzo
 Curtis Hurd Palmer
 Davidson Issa Paulsen
 Davis, Rodney Jenkins (KS) Pearce
 Dent Jenkins (WV) Perry
 DeSantis Johnson (LA) Pittenger
 DesJarlais Johnson (OH) Poe (TX)
 Diaz-Balart Johnson, Sam Poliquin

Ratcliffe
 Reed
 Reichert
 Rice (SC)
 Roby
 Roe (TN)
 Rogers (AL)
 Rogers (KY)
 Rohrabacher
 Rokita
 Rooney, Francis
 Rooney, Thomas J.
 Roskam
 Ross
 Rothfus
 Rouzer
 Royce (CA)
 Russell
 Rutherford

Sanford
 Schweikert
 Scott, Austin
 Sensenbrenner
 Sessions
 Shimkus
 Shuster
 Smith (MO)
 Smith (NE)
 Smith (TX)
 Smucker
 Stefanik
 Stewart
 Tenney
 Thompson (PA)
 Thornberry
 Tipton
 Trott
 Turner
 Valadao

NOES—204

Adams Gabbard Norcross
 Aguilar Gallego O'Halloran
 Barragán Garamendi O'Rourke
 Bass Gomez Pallone
 Beatty Gonzalez (TX) Panetta
 Bera Gottheimer Pascarell
 Beyer Green, Al Payne
 Bishop (GA) Green, Gene Pelosi
 Blumenauer Gutiérrez Perlmutter
 Blunt Rochester Hanabusa Peters
 Bonamici Hastings Peterson
 Bost Heck Pingree
 Boyle, Brendan Higgins (NY) Polis
 F. Himes Price (NC)
 Brady (PA) Hoyer Quigley
 Brown (MD) Huffman Raskin
 Brownley (CA) Jackson Lee Rice (NY)
 Bustos Jeffries Richmond
 Butterfield Johnson (GA) Ros-Lehtinen
 Capuano Johnson, E. B. Rosen
 Carbajal Jones Roybal-Allard
 Cárdenas Kaptur Ruiz
 Carson (IN) Katko Ruppersberger
 Cartwright Keating Rush
 Castor (FL) Kelly (IL) Ryan (OH)
 Castro (TX) Khanna Sánchez
 Chu, Judy Kihuen Sarbanes
 Cicilline Kildee Schakowsky
 Clark (MA) Kilmer Schiff
 Clarke (NY) Kind Schneider
 Clay King (NY) Schrader
 Cleaver Krishnamoorthi Scott (VA)
 Clyburn Kuster (NH) Scott, David
 Cohen Langevin Serrano
 Cole Larsen (WA) Sewell (AL)
 Comstock Larson (CT) Shea-Porter
 Connolly Lawrence Sherman
 Cook Lawson (FL) Simpson
 Correa Lee Sinema
 Costa Levin Sires
 Costello (PA) Lewis (GA) Slaughter
 Courtney Lieu, Ted Smith (NJ)
 Crist Lipinski Smith (WA)
 Crowley LoBiondo Soto
 Cummings Loeb sack Speier
 Davis (CA) Lofgren Suozzi
 Davis, Danny Lowenthal Swallow (CA)
 DeFazio Lowey Takano
 DeGette Lujan Grisham, Thompson (CA)
 DeLauro M. Thompson (MS)
 DelBene Luján, Ben Ray Tiberi
 Demings Lynch Titus
 Denham Maloney, Tonko
 DeSaulnier Carolyn B. Torres
 Deutch Maloney, Sean Tsongas
 Dingell Matsui Upton
 Doggett McCollum Vargas
 Donovan McEachin Veasey
 Doyle, Michael McGovern Vela
 F. McKinley Velázquez
 Ellison McNerney Visclosky
 Engel Meeks Walz
 Eshoo Meng Wasserman
 Espallat Moore Schultz
 Esty (CT) Moulton
 Evans Murphy (FL) Waters, Maxine
 Fitzpatrick Nadler Watson Coleman
 Foster Napolitano Welch
 Frankel (FL) Neal Wilson (FL)
 Fudge Nolan Yarmuth

NOT VOTING—16

Bridenstine Grijalva Norman
 Collins (GA) Harper Pocan
 Conyers Jayapal
 Delaney Kennedy

Posey Scalise Taylor
Renacci Stivers Webster (FL)

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE
The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1651

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

BROWNFIELDS ENHANCEMENT, ECONOMIC REDEVELOPMENT, AND REAUTHORIZATION ACT OF 2017

The SPEAKER pro tempore. The unfinished business is the vote on the passage of the bill (H.R. 3017) to amend the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 to reauthorize and improve the brownfields program, and for other purposes, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the passage of the bill.

This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 409, nays 8, not voting 16, as follows:

[Roll No. 649]

YEAS—409

Abraham	Carter (GA)	Deutch
Adams	Carter (TX)	Diaz-Balart
Aderholt	Cartwright	Dingell
Aguilar	Castor (FL)	Doggett
Allen	Castro (TX)	Donovan
Amodei	Chabot	Doyle, Michael
Arrington	Cheney	F.
Babin	Chu, Judy	Duffy
Bacon	Cicilline	Duncan (SC)
Banks (IN)	Clark (MA)	Duncan (TN)
Barletta	Clarke (NY)	Dunn
Barr	Clay	Ellison
Barragán	Cleaver	Emmer
Barton	Clyburn	Engel
Bass	Coffman	Eshoo
Beatty	Cohen	Espallat
Bera	Cole	Estes (KS)
Bergman	Collins (NY)	Esty (CT)
Beyer	Comer	Evans
Bilirakis	Comstock	Farenthold
Bishop (GA)	Conaway	Faso
Bishop (MI)	Connolly	Ferguson
Bishop (UT)	Cook	Fitzpatrick
Black	Cooper	Fleischmann
Blackburn	Correa	Flores
Blum	Costa	Fortenberry
Blumenauer	Costello (PA)	Foster
Blunt Rochester	Courtney	Fox
Bonamici	Cramer	Frankel (FL)
Bost	Crawford	Franks (AZ)
Boyle, Brendan	Crist	Frelinghuysen
F.	Crowley	Fudge
Brady (PA)	Cuellar	Gabbard
Brady (TX)	Culberson	Gallagher
Brat	Cummings	Gallego
Brooks (AL)	Curbelo (FL)	Garamendi
Brooks (IN)	Curtis	Gianforte
Brown (MD)	Davidson	Gibbs
Brownley (CA)	Davis (CA)	Gohmert
Buchanan	Davis, Danny	Gomez
Buck	Davis, Rodney	Gonzalez (TX)
Bucshon	DeFazio	Goodlatte
Burgess	DeGette	Gosar
Bustos	DeLauro	Gottheimer
Butterfield	DelBene	Gowdy
Byrne	Demings	Granger
Calvert	Denham	Graves (GA)
Capuano	Dent	Graves (LA)
Carbajal	DeSantis	Graves (MO)
Cárdenas	DeSaulnier	Green, Al
Carson (IN)	DesJarlais	Green, Gene

Griffith	MacArthur	Ruppersberger
Grijalva	Maloney,	Rush
Grothman	Carolyn B.	Russell
Guthrie	Maloney, Sean	Rutherford
Gutiérrez	Marchant	Ryan (OH)
Hanabusa	Marino	Sánchez
Handel	Marshall	Sarbanes
Harris	Mast	Schakowsky
Hartzler	Matsui	Schiff
Hastings	McCarthy	Schneider
Heck	McCaul	Schrader
Hensarling	McClintock	Schweikert
Herrera Beutler	McCollum	Scott (VA)
Hice, Jody B.	McEachin	Scott, Austin
Higgins (LA)	McGovern	Scott, David
Higgins (NY)	McHenry	Sensenbrenner
Hill	McKinley	Serrano
Himes	McMorris	Sessions
Holding	Rodgers	Sewell (AL)
Hollingsworth	McNerney	Shea-Porter
Hoyer	McSally	Sherman
Hudson	Meadows	Shimkus
Huffman	Meehan	Shuster
Huizenga	Meeks	Simpson
Hultgren	Meng	Sinema
Hunter	Messer	Sires
Hurd	Mitchell	Slaughter
Issa	Moolenaar	Smith (MO)
Jackson Lee	Mooney (WV)	Smith (NE)
Jeffries	Moore	Smith (NJ)
Jenkins (KS)	Moulton	Smith (TX)
Jenkins (WV)	Mullin	Smith (WA)
Johnson (GA)	Murphy (FL)	Smucker
Johnson (LA)	Nadler	Soto
Johnson (OH)	Napolitano	Speier
Johnson, E. B.	Neal	Stefanik
Johnson, Sam	Newhouse	Stewart
Jones	Noem	Suozi
Jordan	Nolan	Swalwell (CA)
Joyce (OH)	Norcross	Takano
Kaptur	Nunes	Tenney
Katko	O'Halleran	Thompson (CA)
Keating	O'Rourke	Thompson (MS)
Kelly (IL)	Olson	Thompson (PA)
Kelly (MS)	Palazzo	Thornberry
Kelly (PA)	Pallone	Tiberi
Khanna	Palmer	Tipton
Kihuen	Panetta	Titus
Kildee	Pascrell	Tonko
Kilmer	Paulsen	Torres
Kind	Payne	Trott
King (IA)	Pelosi	Tsongas
King (NY)	Perlmutter	Turner
Kinzinger	Perry	Upton
Knight	Peters	Valadao
Krishnamoorthi	Peterson	Vargas
Kuster (NH)	Pingree	Veasey
Kustoff (TN)	Pittenger	Vela
LaHood	Poe (TX)	Velázquez
LaMalfa	Poliquin	Visclosky
Lamborn	Polis	Wagner
Lance	Price (NC)	Walberg
Langevin	Quigley	Walden
Larsen (WA)	Raskin	Walker
Larson (CT)	Ratcliffe	Walorski
Latta	Reed	Walters, Mimi
Lawrence	Reichert	Walz
Lawson (FL)	Rice (NY)	Wasserman
Lee	Rice (SC)	Schultz
Levin	Richmond	Waters, Maxine
Lewis (GA)	Roby	Watson Coleman
Lewis (MN)	Roe (TN)	Weber (TX)
Lieu, Ted	Rogers (AL)	Welch
Lipinski	Rogers (KY)	Wenstrup
LoBiondo	Rohrabacher	Westerman
Loeb sack	Rokita	Williams
Lofgren	Rooney, Francis	Wilson (FL)
Long	Rooney, Thomas	Wilson (SC)
Loudermilk	J.	Wittman
Love	Ros-Lehtinen	Womack
Lowenthal	Rosen	Woodall
Lowey	Roskam	Yarmuth
Lucas	Ross	Yoder
Luetkemeyer	Rothfus	Yoho
Lujan Grisham,	Rouzer	Young (AK)
M.	Roybal-Allard	Young (IA)
Luján, Ben Ray	Royce (CA)	Zeldin
Lynch	Ruiz	

NAYS—8

NOT VOTING—16

Amash	Gaetz	Massie
Biggs	Garrett	Sanford
Budd	Labrador	
Bridenstine	Harper	Pearce
Collins (GA)	Jayapal	Pocan
Conyers	Kennedy	
Delaney	Norman	

Posey Scalise Taylor
Renacci Stivers Webster (FL)

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE
The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1700

Mr. BROWN of Maryland changed his vote from “nay” to “yea.”

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Ms. JAYAPAL. Mr. Speaker, I was absent in the House Chamber for rollcall votes 642 through 649 on Thursday, November 30, 2017, as a result of the flu. Had I been present, I would have voted “aye” on rollcall vote 642, “nay” on rollcall vote 643, “nay” on rollcall vote 644, “nay” on rollcall vote 645, “aye” on rollcall vote 646, “aye” on rollcall vote 647, “nay” on rollcall vote 648, and “aye” on rollcall vote 649.

PERSONAL EXPLANATION

Mr. TAYLOR. Mr. Speaker, due to my attendance of a close friend's funeral I missed the following votes. Had I been present, I would have voted: “nay” on rollcall No. 646, “nay” on rollcall No. 647, “yea” on rollcall No. 648, and “yea” on rollcall No. 649.

RELATING TO THE EXERCISE OF THE AUTHORITY OF THE RANKING MINORITY MEMBER OF THE COMMITTEE ON THE JUDICIARY

Mr. CROWLEY. Mr. Speaker, by direction of the Democratic Caucus, I offer a privileged resolution and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 636

Resolved, That until otherwise provided by the House, the authority of the ranking minority member of the Committee on the Judiciary shall be exercised by the minority member of the Committee who, prior to the adoption of this resolution, ranked immediately below the ranking minority member.

The resolution was agreed to.

A motion to reconsider was laid on the table.

HONORING FORMER CONGRESSMAN MAURICE HINCHEY

(Mr. FASO asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. FASO. Mr. Speaker, it is with great respect and sorrow that I rise today to announce the passing of our former colleague, Congressman Maurice Hinchey.

Mr. Hinchey passed away on November 22, just before Thanksgiving, at the age of 79 in Saugerties, New York, leaving behind an extraordinary legacy that was marked by fervent patriotism, political courage, and forward-thinking leadership.

During his 20 years of service in the House of Representatives, Maurice Hinchey represented a broad swath of New

York State, from the Hudson Valley and the Catskill Mountains, over in the Southern Tier as well. Many of those areas make up what is today's 19th Congressional District, which I currently represent.

I also had the honor of working alongside Mr. Hinchey for 6 years in the New York State Assembly. There, he developed and honed his legislative skills as chairman of the assembly's Environmental Conservation Committee.

We proudly note the service of Maurice Hinchey to the Nation, and I am glad to be joined here by colleagues from the New York delegation and the dean of the delegation, Ms. SLAUGHTER, to extend our heartfelt condolences to Maurice Hinchey's widow, and to the entire Hinchey family.

HONORING FORMER CONGRESSMAN MAURICE HINCHEY

(Ms. SLAUGHTER asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. SLAUGHTER. Mr. Speaker, I rise today to celebrate the life of Maurice Hinchey. He was an extraordinary friend who had the courage to take on all of the tough issues.

We served 4 years together in the New York State Assembly and 20 years together in Congress. I watched him do what he did best: defend the constituents and the land that he represented.

He is remembered as an environmental hero for his promotion of renewable energy and for sounding the alarm on the risks of hydraulic fracturing. Maurice did more to support the natural resources of the Catskill Mountains and Hudson Valley than anyone else.

From his efforts to clean up the Hudson River to the establishment of the Hudson River Valley National Heritage Area, his legacy will endure.

To the millions of visitors who enjoy the Catskill Mountains or explore the Hudson Valley, you have a champion to thank. His name was Maurice Hinchey.

THE GRAND CANYON FFA TEAMS RECEIVES A GOLD MEDAL

(Mr. THOMPSON of Pennsylvania asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. THOMPSON of Pennsylvania. Mr. Speaker, I rise today to congratulate the Grand Canyon FFA for bringing home the gold at a recent national competition.

The Wellsboro High School team of 10th graders recently traveled to the National FFA Convention in Indianapolis. The team competed in the Conduct of Meeting event that is focused on parliamentary procedure.

As part of the competition, the team performs a meeting demonstration that includes an opening ceremony and a surprise issue to debate. They make

motions and resolve the issue within 13 minutes. Each team member has to answer oral questions and take a knowledge exam.

Mr. Speaker, I am incredibly proud of the Grand Canyon FFA team for advancing to the Gold Level Round and placing sixth overall in the Nation.

It is clear that the FFA is making a positive difference in the lives of students by developing their leadership skills, personal growth, and career success through agricultural education.

Mr. Speaker, I congratulate the members of the Grand Canyon FFA team on a job well done: Kylie Butler, Nina Coolidge, Rayann Pierce, Austin Richards, McKenzie Sweigart, Katarina Swendrowski, and Taylor Wetherbee.

WE NEED TAX REFORM

(Mrs. BEATTY asked and was given permission to address the House for 1 minute.)

Mrs. BEATTY. Mr. Speaker, I rise today to talk about tax reform. Tax reform should be all about helping those who are in need: Working families, veterans, seniors, small-business owners, just to name a few.

Unfortunately, the plan that the congressional Republicans are currently ramming through the Senate with the vote that could happen just in a few short hours does exactly the opposite.

Their plan would overwhelmingly benefit the superrich and the well-connected at the expense of the middle class, small businesses, not to mention veterans and seniors struggling to make ends meet.

The middle class and small businesses, we can do better by them. Instead of giving us a budget-busting half-trillion-dollar tax cut to the wealthiest Americans, let's provide greater tax relief to working families. Let's keep our promise to the veterans. Let's strengthen Medicare, Social Security, and Medicaid. Let's help the aspiring entrepreneurs pursue their passion. Let's ensure better wages, better jobs, better opportunities, and a better future for all Americans.

HONORING OFFICER JAIMIE COX

(Mr. KINZINGER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KINZINGER. Mr. Speaker, I rise today in recognition of Officer Jaimie Cox, a fallen hero from my district who was killed in the line of duty during a traffic stop on November 5, 2017.

Jaimie Cox, a Rockford native, served our community and our country proudly. After graduating high school, he served in the United States Army National Guard. He was deployed to Afghanistan in 2008 and was honorably discharged in 2010. He went on to attend Northern Illinois University and graduated in 2014.

For his military service, Cox received the Combat Infantryman Badge, Army

Achievement Medal, and the Army Commendation Medal. He also won the Illinois National Guard Abraham Lincoln Medal of Freedom Ribbon.

Following college, Cox joined the law enforcement division at the Illinois Department of Natural Resources before coming home to serve as an officer in the Rockford Police Department.

Mr. Speaker, Jaimie Cox spent his life dedicated to serving and protecting others. On a daily basis, he risked his life to help others and he gave the ultimate sacrifice protecting our community.

On behalf of the 16th Congressional District of Illinois, we honor his service, mourn his sacrifice, and pay tribute to our fallen hero, Jaimie Cox.

THE IMPORTANCE OF NET NEUTRALITY

(Mr. LANGEVIN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. LANGEVIN. Mr. Speaker, I want to talk about the importance of preserving net neutrality.

As many of my colleagues are aware, cybersecurity is a top priority of mine, as I believe it is the national and economy security challenge of the 21st century.

As co-chair of the Congressional Cybersecurity Caucus, I have fought for years to help reduce security risks while preserving the amazing benefits of an open interoperable internet.

But the internet was not designed with security in mind, so I haven't been surprised by the work needed to better protect our networks and data.

But the internet was designed to be free and open. That is why, Mr. Speaker, I have been stunned by the Federal Communication Commission's recent proposal to end net neutrality and allow a small group of large companies to control what we see online. This is absolutely outrageous.

I have heard from countless constituents back home in Rhode Island about this misguided effort, and I join them in calling for the FCC to reject it.

Mr. Speaker, we do need to better protect ourselves on the internet, but we better make sure there is still a free and open internet to protect.

LAW ENFORCEMENT MENTAL HEALTH AND WELLNESS

(Mr. SMUCKER asked and was given permission to address the House for 1 minute.)

Mr. SMUCKER. Mr. Speaker, every day, our law enforcement officers and first responders place their lives at risk to protect our neighborhoods and our families. They deserve our respect, our admiration, and support.

That support can come in many different forms, but an important component to supporting our law enforcement officers is to provide them the resources they need for mental wellness.

Law enforcement officers have stressful jobs. They are exposed to higher levels of violence and death than the average American.

One in five officers has PTSD. One in four officers have thought about suicide at one point during their career, and the suicide rate for police officers is four times higher than the rate for firefighters.

We can do more, Mr. Speaker. That is why I am glad the House passed the Law Enforcement Mental Health and Wellness Act earlier this week.

This legislation will provide law enforcement's agencies with the resources they need to address mental health issues faced by officers. It will make grants available to departments across the country and it will study the effectiveness of regular mental health checks and crisis hotlines.

I have had numerous conversations with law enforcement leaders and police officers in my district, and this is a priority for them. It is supported by the Fraternal Order of Police, the National Law Enforcement Officers Association, and the National Association of Police Officers.

Mr. Speaker, I am glad that the House is working to improve the mental health of those who are charged with protecting us. I thank the men and women who put on the blue uniform each day to keep us safe.

RECOGNIZING PREMATURITY AWARENESS MONTH

(Mr. BRENDAN F. BOYLE of Pennsylvania asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. BRENDAN F. BOYLE of Pennsylvania. Mr. Speaker, I rise today to recognize Prematurity Awareness Month.

Today, we think of infant mortality as a problem of the past, but according to the World Health Organization, complications of pre-term birth now outrank all other causes as the world's number one killer of children under the age of 5.

Prematurity is a serious global problem affecting families from every nation and every facet of society, even here in the most developed nation in the world.

In the 2017 March of Dimes' Premature Birth Report Card, the United States was awarded a C grade due to the persistence of high pre-term birth rates.

However, up to 75 percent of all deaths due to pre-term birth can be prevented through relatively low-cost interventions. We have the resources to address this problem, but we must also have the will.

Let's recognize November as Prematurity Awareness Month by supporting efforts at home and abroad to reduce the impact of pre-term births, honor those working on this issue around the globe, and promote policies that will prevent pre-term births and improve outcomes for affected infants.

My resolution, H.R. 625, I believe, would do just that.

□ 1715

REMEMBERING GARY LEWIS

(Mr. CARTER of Georgia asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CARTER of Georgia. Mr. Speaker, I rise today to remember the life of Mr. Gary Lewis who passed away on November 20 at 65 years of age.

Mr. Lewis was well known in Jesup, Georgia, for serving his community with his dentistry practice. For years in Jesup, he served all corners of his town with quality dental care, and, after his retirement, Dr. Hugh Armstrong continued his legacy of dentistry.

Mr. Lewis' dedication to his community is exemplified by his work with Help a Child Smile Mobile Dental Program. In this program, Mr. Lewis would go into schools and use his expertise as a dentist, free of charge, to serve students whose parents may not have the funds, the time, or the ability to regularly take their child to a dentist.

Outside of dentistry, Mr. Lewis enjoyed hunting and fishing and was an active member of the Jesup Primitive Baptist Church.

I know the entire Jesup community will miss Mr. Lewis' bright spirit and helping hand.

REMEMBERING FORMER CONGRESSMAN MAURICE HINCHEY

(Mr. NADLER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. NADLER. Mr. Speaker, I rise today to remember a great champion of the people who passed away last week at the age of 79. Maurice Hinchey was, indeed, a great champion of the people, a great patriot, and a great leader.

I served with him in the State Assembly in New York for 16 years and here in the Congress for 20 years. He was perhaps one of the foremost environmentalists of his generation. He led the successful fight to get General Electric to clean up the PCBs in the Hudson River, to clean up that river and make it not quite drinkable yet, but make it environmentally safe.

He led every environmental battle. He is one of those people who made it easier to serve in Congress because you could always check and say, "Did I do the right thing on an environmental vote," by looking to see how Maurice voted.

Maurice was a liberal in a conservative area, and everyone loved him because they knew what a wonderful man he was, and they knew how much he cared about his constituents and about the country. It didn't matter whether he was liberal or conservative. Every-

body loved him. We all did, we all do, we regret his passing, and may he rest in peace.

NATIONAL ADOPTION MONTH

(Mr. PAULSEN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. PAULSEN. Mr. Speaker, November is National Adoption Month, which is an opportunity to remember the more than 400,000 children across the country who are waiting for a family to provide them with a loving home, one they can call their own. The backbone of American society is the family unit. The children in foster care systems around the country deserve to know the love and warmth of a supportive family, and more and more across the country are promoting awareness of adoption and the children waiting to be shown support by adoptive families.

The best way to help children grow up to be good citizens, hold jobs, invent new technologies, discover cures for diseases, and become role models for other children is to provide them leadership, love, and support as they grow up.

Mr. Speaker, adoption brings so much joy to so many children as well as their new families. During National Adoption Month, let's continue to devote resources to ensure we can continue spreading this joy.

REMEMBERING FORMER CONGRESSMAN MAURICE HINCHEY

(Mr. SEAN PATRICK MALONEY of New York asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SEAN PATRICK MALONEY of New York. Mr. Speaker, I rise to honor a giant of the Hudson Valley, former Congressman Maurice Hinchey.

Mr. Hinchey passed away last week, but 21 years ago, I had the opportunity to be a young volunteer on his campaign for Congress. A few days ago, I attended his wake with hundreds of my neighbors in the Hudson Valley.

When you met Maurice Hinchey, you met, first and foremost, a real, live, flesh-and-blood human being who was strong, principled, and passionate. That person became a real hero to many of us in the Hudson Valley.

We celebrate his life of service in the Navy, in the New York Assembly, and, of course, here in the Congress.

I am blessed to represent a district that includes many of the same communities that Maurice Hinchey represented. When I took office, I heard the same thing again and again: if you want to succeed, just do what Maurice Hinchey did. That advice is easier said than done, but I have tried.

He was one of a kind: a leader, a fighter, a gentleman, and a statesman. He was a tireless advocate for the Hudson River and for the larger environment.

We are all blessed to have been served by him, and he will be sorely missed.

MOVE THE U.S. EMBASSY TO JERUSALEM

(Mr. GAETZ asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. GAETZ. Mr. Speaker, the Jerusalem Embassy Act, signed by President Clinton, requires the American Embassy in Israel to be moved to Jerusalem. But this law also allows the President to waive the act every 90 days, which has happened ever since.

This Friday, President Trump must decide to sign another waiver or to honor our friend and ally, Israel. I rise to call on President Trump to move the U.S. Embassy to Jerusalem.

Jerusalem is the eternal, undivided capital of Israel, yet our Embassy is in Tel Aviv. This is disrespectful, dismissive, and wrong. It sends the message that Israel cannot designate its own capital city.

Some claim that moving the Embassy threatens peace between Israel and Palestinians. But the Palestinian Authority does far more to jeopardize peace than the location of our Embassy. They name schools after terrorists and Nazis, teach children that the murder of Jews is noble, and they pay the salaries of terrorists.

Moving our Embassy will tell the Palestinian Authority that their days of denying Israel's existence are over, and that they must become a partner in peace.

Mr. Speaker, the time is now. It is time to honor our promise to Israel and to move the American Embassy to Jerusalem.

HONORING THE LIFE OF CONGRESSMAN MAURICE HINCHEY

(Mrs. LOWEY asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. LOWEY. Mr. Speaker, I rise today to honor the life of my longtime friend and colleague, Maurice Hinchey, who passed away this month at the age of 79.

A lifelong public servant, Congressman Hinchey was a steadfast champion for New York's Hudson Valley and never wavered in his commitment to the people he served, the communities he represented, and the causes in which he believed.

Over his 20 years in the Congress, Congressman Hinchey helped shape the course of his environmental movement and record, and as a senior member of the House Appropriations Committee, he always put the Hudson Valley and New York State first, ensuring that our priorities were reflected in the Nation's spending policies and securing New Yorkers' fair share of Federal resources.

Congressman Hinchey inspired and influenced not only a generation of public servants and community leaders, but also those of us who had the good fortune to serve alongside him in this body. We will miss him deeply.

My thoughts are with Congressman Hinchey's wife, Ilene; his children, Michelle, Reese, and Josef; and the countless people in the Hudson Valley and beyond whose lives he enriched.

CATASTROPHIC FLOODING AID

(Ms. JACKSON LEE asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. JACKSON LEE. Mr. Speaker, certainly my deepest thoughts as well to the Hinchey family.

Mr. Speaker, I rise today because I come from an area that saw the greatest catastrophic flooding in the history of the continental United States. Someone asked me: I haven't heard anything from your State.

I said to them: We are still hurting.

We do have 120,000 to 130,000 homes still under water. People are living in shells.

I am not selfish. I know what is going on in Puerto Rico, the U.S. Virgin Islands, and Florida. We begged the administration to give us the amount of money in their request for what was needed, and we got \$44 billion for every victim from the U.S. Virgin Islands to Puerto Rico to Florida to Texas. I can't stand for that, for the desperate people who are in need.

I ask the President to reevaluate his submission and to submit to us a reasoned response to the devastation of this State and the other States. I ask the appropriators, who I know are very concerned, to come together to give us the emergency supplemental so that homes can be rebuilt, that homes can be bought out, and that, in fact, the infrastructure that is crumbling and caused the major flooding, that reservoir pools that flooded whole complete developments, can be fixed, that we can do infrastructure and save lives.

The people of the floods beg of you, and we will be in the fight.

THE TAX BILL

(Mr. O'ROURKE asked and was given permission to address the House for 1 minute.)

Mr. O'ROURKE. Mr. Speaker, the tax bill that this Chamber voted on 2 weeks ago was bad enough, added \$1.5 trillion to the debt, 36 million middle class households will see their taxes go up, and 50 percent of those tax cuts would go to the wealthiest 1 percent in this country.

But the Senate bill that is being debated on the other side of this Capitol right now is even worse. In addition to what I just described, we will see 13 million Americans lose their ability to see a doctor, to stay healthy, to take care of themselves, and even to live their lives.

For those lucky enough to have healthcare, their premiums in Texas, for example, will go up, on average, \$1,700 a year. We will see 1 million of our fellow Texans lose their health insurance if this bill passes.

Now, many people have called my office to ask what they can do to help. The number for the Capitol switchboard is 202-224-3121. It will be the public pressure that will help to form the political will for our colleagues in the Senate to do the right thing and to vote "no" on this tax bill.

PAYING TRIBUTE TO THE LIFE OF FORMER CONGRESSMAN MAURICE HINCHEY

(Mr. TONKO asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TONKO. Mr. Speaker, I rise to pay tribute to the life of Maurice Hinchey, a beloved friend and an awesome colleague.

I entered into the New York State Assembly when he was the environmental conservation chair for the New York State Assembly. I witnessed his fight to expose toxic contamination of Love Canal where he worked against illegal waste dumping by organized crime. I watched as he worked so hard to protect the Catskills and the Adirondacks from acid rain. It was there that I witnessed his integrity, his intellect, his compassion, and his passion to make a difference.

Then he came to Washington to serve this Nation. He worked hard to establish the Hudson River Valley Greenway. He worked hard to fight against PCB contamination of the Hudson River. He made certain that hydrofracking would not destroy our environment. He made certain that he spoke out against the Iraq war and spoke out against NAFTA and the damage it could do to American jobs.

This was a person who was principled. He acted with those principles with every fiber of his being. Today I want to recognize that person, our voice for the environment, a principled individual that the late Governor Mario Cuomo called the environmental conscience of New York State.

I extend my deepest condolences to his wife, Ilene Marder Hinchey; and his children, Reese, Josef, and Michelle.

I know that, in the last year of his life, Maurice and his family worked to raise awareness for frontotemporal degeneration. I am hoping that their fight will continue so that others impacted by this disease will be able to conquer that situation.

Maurice, rest in peace. You are a champion.

We don't live in a perfect world, perhaps we never will. But those who are disadvantaged and those who are in need will need a champion. That champion was Maurice Hinchey, and he will continue to inspire.

□ 1730

REMEMBERING FORMER CONGRESSMAN MAURICE HINCHEY

(Mr. ENGEL asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ENGEL. Mr. Speaker, I, too, rise to mourn the loss of our great colleague, Maurice Hinchey.

I knew Maurice for more than 30 years. We served together for many years in the New York State Assembly, and then he came to Congress.

In the assembly in Albany and all of New York State, he was known as one of the champions of the environment. He chaired that committee in Albany. When he came to Washington, he also, as my colleagues have said, championed green things and making sure the environment was safe for all of us for generations to come.

The thing that I really remember about Maurice Hinchey is what a nice person he was. He was soft-spoken but sharp, intelligent, and honest. He was the kind of person who was in public service for all the right reasons and really was a model Member of Congress for so many of us. Whether you agreed with him or disagreed with him, he listened to you. He was a tenacious fighter and a really smart individual who really, really knew his subject.

The thing I remember about Maurice is what a nice guy he was, how soft-spoken he was, and how caring he was. He didn't enter public life to get the accolades. He entered it because he really believed government should make a difference and could make a difference.

Let me say, Maurice, you did make a difference: You made a difference to many in America; you made a difference to those of us in New York State; you made a difference to your friends who served in the New York State Assembly in Albany; and you made a difference in the United States Congress here in Washington.

Rest in peace, Maurice. We will miss you, but we will never forget you.

REMEMBERING FORMER CONGRESSMAN MAURICE HINCHEY

(Mr. SERRANO asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SERRANO. Mr. Speaker, I join my colleagues in honoring the memory, legacy, and public office of Maurice Hinchey.

Mo and I were elected in the same election in 1974 and met during freshman orientation that December on a cold Albany day. From then on, we were friends.

I came from the South Bronx, so I knew about the issues of the environment, but I didn't know the intricacies of how they should be approached legislatively. He taught me all about it, as he did our whole freshman class. From

day one, he was that person who spoke about saving this Earth, saving this country, and saving this land that has been loaned to us.

In addition, Maurice was, as has been said here, one of the nicest guys you could ever imagine. He was a unique elected official. He was a liberal in a conservative district who was loved by his constituents.

Early in my assembly career, the first year, I visited his district and saw how he cared for the people and how they cared for him. He took me all around. It was wonderful how he loved his community.

He taught us that there were places outside of New York. I will always remember Maurice used to say to me: I have got to go to New York City once a month.

I said: Why?

He said: Just to charge my batteries, get the big city lights, and then I come back.

He was a special human being. He could play softball and swing a bat like no one else.

I will miss you, my brother. I will miss you. You are special. The people will miss you forever.

IN MEMORY OF FORMER CONGRESSMAN MAURICE HINCHEY

(Mrs. CAROLYN B. MALONEY of New York asked and was given permission to address the House for 1 minute.)

Mrs. CAROLYN B. MALONEY of New York. Mr. Speaker, last week we lost one of the finest people ever to serve the people of New York State and the country when Congressman Maurice Hinchey passed away.

I would like to express my deepest condolences to his wife, Ilene; his sons, Reese and Josef; his daughter, Michelle; and the entire Hinchey family.

Maurice leaves behind a legacy of service that is second to none. During his 18 years in the New York State Assembly, he became what former Governor Mario Cuomo called "the environmental conscience of New York State" for his groundbreaking investigations into polluters and landmark environmental laws.

When he came to Congress in 1993, he continued that work, creating the Hudson River Valley National Heritage Area, preserving wild public lands, and doing everything possible to clean and protect his beloved Hudson River.

Maurice and I came to Congress in the same class and we became fast friends. I already miss him dearly, but I know that his work and his legacy will be remembered for generations to come. To know him was to love him.

Rest in peace, my dear friend.

GOP TAX SCAM

(Mr. CICILLINE asked and was given permission to address the House for 1 minute.)

Mr. CICILLINE. Mr. Speaker, millions of Americans will lie awake in

bed this evening worried about their ability to take care of their families because they simply don't make enough money and are struggling with the daily needs of life.

What is the Republican Party working to do to make it even worse?

Passing a tax cut for the richest people in this country, the most powerful corporations, that will result in raising taxes on 82 million families, providing \$1.5 trillion debt for the next generation, making deep cuts to Medicare, Medicaid, Pell grants, and infrastructure—all things that are necessary to grow and strengthen the middle class of this country—which will be a huge boon to the richest people in America.

The Senate version will also remove 13 million people from having access to affordable healthcare. The Republicans in the Senate are doing this right now.

The American people need to be certain that their voices are being heard to stop this proposal. It is a scam that will impose tremendous costs on working people in this country. It will provide tremendous benefits to the very powerful and very wealthy. It incentivizes American companies to ship American jobs overseas by making those incentives more generous.

The American people deserve a better deal. They deserve better wages, better jobs, and a better future. They deserve a much better deal than this raw deal these Republicans are giving in this tax scam.

GOP TAX SCAM

(Mr. SOTO asked and was given permission to address the House for 1 minute.)

Mr. SOTO. Mr. Speaker, I would like to take a moment to provide every American with a plot summary of the GOP tax scam.

Step one: cut taxes for powerful billionaires and millionaires.

Step two: grow a giant, \$2.5 trillion debt.

Part of that is to also grow the deficit so we can get to step three: use that to justify cuts to Medicare and Social Security for our seniors.

Our ability to protect our environment for the future, education, infrastructure, research and development, homeland security, and our military all will see cuts if this goes through.

If you are worried about income inequality, this puts that disparity on steroids by charging the credit card and getting rid of popular deductions to boot, and it will ship jobs overseas by lowering the abroad tax rate.

But don't take my word for it. While Main Street continues to suffer, Wall Street is throwing a party with record stock increases today.

It is time to take a stand against the GOP tax scam.

PROGRESSIVE CAUCUS: GOP TAX SCAM

The SPEAKER pro tempore (Mr. GARRETT). Under the Speaker's announced policy of January 3, 2017, the

gentleman from Maryland (Mr. RASKIN) is recognized for 60 minutes as the designee of the minority leader.

Mr. RASKIN. Mr. Speaker, I am delighted to be here this evening on behalf of the Progressive Caucus in Congress, which is in very strong opposition to both the House and Senate versions of the tax scam that is speeding through the United States Congress this week. We have several members who would like to participate in this.

Mr. Speaker, I yield to the gentleman from Rhode Island (Mr. CICILLINE). He is a passionate representative of the people of Rhode Island and a real champion of the American middle class.

Mr. CICILLINE. Mr. Speaker, I thank my friend, the gentleman from Maryland, for yielding.

I want to quote Congressman RASKIN, who has said before, and I think it actually accurately captures what is happening: The Republicans are moving at the speed of light in the dark of night to jam through this proposal which will visit so much harm upon our economy and upon the American people, and particularly onto working families.

I think it is important to say, at the outset, that the process that has produced this piece of legislation that is now under consideration in the Senate—their own version of the same proposal—is an important thing to understand.

The last time that we did comprehensive tax reform—it was before I arrived in Congress—there were hundreds of people who testified. There were hearings to really understand the implications of these proposals.

Our economy is complicated. Tax policy is complicated. You want to be sure that you are making the right decisions based on good information, good evidence, and the guidance of experts.

This proposal in the House and, similarly, in the Senate happened with no hearings. Not a single witness testified. In fact, it was drafted even without the participation of some of the Republican Members of Congress. It was presented as a finished product and then brought to the floor for a vote.

One of the reasons I would say, Mr. Speaker, that my Republican colleagues are trying to get this done so quickly is because the more the American people learn about this proposal, the more they realize that it is not something they support, and it undermines the long-term health and prosperity of our country.

What does it do?

It provides a huge, gigantic tax cut for the people at the very top. About 50 percent of the proposal goes to the top 1 percent.

It creates greater economic incentives to ship American jobs overseas. Think about that. It creates better incentives to send good jobs overseas.

It raises taxes on 82 million middle class families.

It imposes \$1.5 trillion additional debt on the next generation.

To pay for all of this, it imposes deep cuts on things that are so important to the economy and important to working families: Medicare, Medicaid. We will see more cuts in infrastructure, education, and all the things that are necessary to build and strengthen our economy.

This is a gigantic giveaway to the biggest corporations and the wealthiest people of this country, and it is paid for by the middle class. It is paid for by hardworking Americans.

There are, as I said just a moment ago, millions of people who lie awake at night worrying about whether or not they can make ends meet, take care of their families, and pay their bills because they are just not making enough money.

But instead of addressing that with a real tax reform proposal that provides real tax relief to middle class families and incentivizes the creation of good-paying jobs, this does just the opposite. It makes the situation worse. In fact, what the bill does, although its name is something about job creation, it does just the opposite because it is premised on this economic theory called trickle-down economics: if you let people at the very top hold on to more of their money, keep more of what they make, it will somehow just trickle down to the rest of us.

We know that is an economic theory that doesn't work. It doesn't work because what you really need to create jobs and to grow the economy is for people of the middle class to have a good-paying job and have money in their pockets so they can buy the goods and services businesses produce. That is how you grow the economy.

If you go to any small business in my State and ask, "What do you need to create another job to add to your number of employees?" they will tell you, "I need customers. I need people to buy the things I make and sell."

That is why having a tax policy that invests in rebuilding the middle class and provides tax relief to middle class families and doesn't rely on this trickle-down economics is the way that you grow the economy. This does just the opposite.

In addition to that proposal on the Senate side, they have inserted another proposal that will strip away healthcare from 13 million Americans.

Think about this: Just when you thought this bill or this approach couldn't get any worse, the Senate Republicans have done that.

We had a rally today with folks from all across this country who are standing up to say: This is not fair. This makes our Tax Code worse. This provides no relief for the people who need it. It doesn't help small businesses. Instead, it is a reflection of what a swamp Washington is.

All those folks who have a lot of political power, who spend a lot of money on elections, have allowed or have demanded that a tax bill go forward that benefits them.

Shame on my colleagues. This is a disgrace. What this is going to do to our economy and to working families is something that everyone who votes for this will be responsible for.

We are still hoping that we can defeat this proposal in the Senate and move forward in a bipartisan way for serious tax reform that will grow the economy, that will provide relief to middle class families, that will help raise people's wages and not be a huge giveaway for the richest people in the country, the most powerful corporations, incentivizing shipping American jobs overseas and then giving the bill to the next generation and to working families in this country.

This is dead wrong. We have to defeat it.

I thank my friend, the gentleman from Maryland, for organizing this Special Order hour so we can continue to bring attention to this horrible piece of legislation, which, by the way—I will end with this—is not tax reform. This is a scam being visited upon the American people. We need to do everything we can to stop it.

□ 1745

Mr. RASKIN. Mr. Speaker, I thank Mr. CICILLINE for his strong leadership for the people of Rhode Island and his dedication to the middle class of America, which is besieged and under attack today in Washington, D.C. You know, the former Secretary of the Treasury, Robert Rubin, came and said that this is the worst piece of tax legislation he had seen ever in the history of the United States of America.

Now, the good news is that the American people have taken a look, and they don't like it. By more than 2-1, the American people in public opinion polls are rejecting this plan. The Quinnipiac poll found that American voters are rejecting the plan by more than 2-1, with 52 percent disapproving and only 25 percent approving. Every day, the more people find out about it, the more that they hate the guts of this bill and what is inside of the tax plan.

We are in a situation of "beat the clock" now. Can we get the information out to the people, Mr. Speaker, about what is in this bill before it is rammed through the United States Congress?

So let's start with this: 82 million middle class households are going to see their taxes go up over the next decade. They are going to completely obliterate the State and local tax deduction, which States like mine, Maryland, New Jersey, Connecticut, California, Illinois, are going to be killed by, because if you make investments in your educational infrastructure, if you make investments in the transportation infrastructure, now they want to abolish the State and local tax deduction and make you pay twice for the same money that you have earned, while driving pressure down on the States to eliminate investment in the people who live in the States.

Well, so they are going to raise taxes on millions of middle class families. Why? So they can slash taxes for the wealthiest corporations and the wealthiest people in the country. They want to slash the corporate tax rate from 35 percent to 20 percent at a time of record corporate profits in America.

They say that everybody is going to get wage increases by that. But we have already got record corporate profits, and we have seen wage growth be stagnant under the policies that are being propounded by the GOP in Congress.

If you want to increase people's wages, increase the minimum wage. Have some courage. Have some honesty. Let's increase the minimum wage. Let's give America a raise. That will work, not just showering billions of dollars more on the richest people in the country.

By the way, it is not just the richest people in the country. One-third of corporate ownership in America goes to foreign investors. That is right. So if we decide to give \$1½ trillion to investors in America with a corporate tax break, one-third of that money is going to leave America immediately and go to China or Saudi Arabia or wherever the rich corporate investors are.

The purpose of this bill isn't even just to enrich the wealthiest people in America. It is to enrich the wealthiest people on Earth because the money is going to be flying overseas as soon as we institute this corporate tax cut.

Then they build up record deficits: \$1.5 trillion to \$2 trillion in deficits on the House and Senate plans—which are twiddle dumb and twiddle dumber—\$1.5 trillion to \$2 trillion that the children, the grandchildren, and the great-grandchildren of the middle class are going to be paying back for decades so there can be a party on Wall Street; so there can be a party among the 1 percent; so Donald Trump's family, according to *The New York Times*, can collect up to \$1 billion in tax relief.

How are they doing it?

Well, for example, they want to abolish the estate tax, which right now applies only to two of the richest 1,000 families in America. You take 1,000 families, only two of them are even paying the estate tax because it applies only to the wealthiest people in the country. They want to abolish that; totally in contradiction to the design of the Founders of America who did not want to see the transmission of millions, much less hundreds of millions, much less billions of dollars from one generation to the next because they understood that the intergenerational transmission of that kind of wealth is a threat to democracy.

At a certain point, people have enough houses, they have enough yachts, they have enough helicopters.

And now what do they want to buy? They want to buy a governorship. They want to buy a Senate seat. They want to buy a whole institution like the House of Representatives or the U.S. Senate.

That is not democracy, and the Founders knew it. That is plutocracy.

So the radical economic inequality, which they want to cement into place with this tax bill, is a direct threat to the Democratic values of country, the Democratic values of the Founders of America.

They want to eliminate the student loan interest deduction and lifetime learning credits, a direct assault on middle class upward mobility. They want to make it much more expensive for young people to go to college and then to pay their loans back.

They want to eliminate the medical expense deduction, which millions of families have used in order to take care of a loved one who has a serious long-term illness or is in long-term care. They just want to get rid of the medical expense deduction. You should read the letters and the emails that I am getting from families that are saying: "This will bankrupt us."

Right now, under the medical expense deduction, if you are spending more than 10 percent of your income on medical expenses, you can start to deduct it. They want to get rid of that.

Oh, guess who else that hits as collateral damage in the war against the middle class.

Families with children with special needs. Right now, families with children with special needs can go to a private school and they can deduct the tuition and expenses of that education as part of the medical expense deduction.

Well, the GOP wants to get rid of that, too, because I suppose life is just not hard enough on families in America who have kids with autism or kids with muscular dystrophy or kids who face any other manner of physical or neurological or mental or emotional problems.

We should be on the side of the families who are struggling with special needs children. We should be on their side. We should be on the side of the State and local governments that are trying heroically to address it. Instead, this legislation will pull the rug out from beneath families with special needs.

They want to impose dramatic new limits on the mortgage interest deduction, which, again, has been essential for the middle class to be able to partake of homeownership, which has been so much a part of building the middle class in our country.

Now, because the public is rebelling against this terrible tax plan the way the public rebelled against their terrible ACA repeal plan, which would have stripped 30 million Americans of their healthcare—by the way, the Senate plan now has smuggled into it a provision which would go back to the discredited ACA repeal plan by trying to throw millions of people off of their healthcare by overturning the individual mandate.

Well, the public has figured this out, and, here, in Washington, it is a race against the clock.

Will the tidal wave of public opinion reach Washington in time to stop them from passing a special interest tax scam, which appeals only to the top 1 percent of the country? Or will they be able to get it through in time?

But I appeal to my colleagues across the aisle, I beseech them, and I beg them to revisit the whole thing. This is not how we accomplish successful tax policy in the United States of America.

We did it in 1986. The Democrats and Republicans came together to do it.

You know how we did it?

With more than 2½ years of hearings, discussions, policy debates, town hall meetings all over America. We invited the best ideas to come from all sides, and it passed overwhelmingly in the House of Representatives. It passed overwhelmingly in the U.S. Senate. The tax reform proposal, at the end, had been vetted and debated so much, everybody had contributed to it, it was so uncontroversial that it passed the House on a voice vote overwhelmingly, maybe unanimously. Nobody even asked for a rollcall vote. The Senate passed its version by a near unanimous vote of 97–3.

You see, that is how you do real tax reform. You bring the parties together to do it. There were more than 250 witnesses who appeared in the House Ways and Means Committee, who appeared before the Senate Finance Committee. Sure, there were some knockdown, drag-out fights; sure, the Democrats and Republicans were fighting like cats and dogs, but we were committed to coming up with a consensus product that would work for America, and we did it.

What we are seeing in Washington today is the exact opposite. The determination is to pass a completely partisan piece of legislation at all costs, with a very narrow majority running over the minority completely, and it is not going to work because America is a democracy. Taxation is the way that we support our government; the projects that we develop together. In taxation of all fields, we need to make sure that we are getting the best ideas from all sides. You can't ram it through and you can't crush the opposition.

What we are going to end up with—if they do manage to power this through with every manner of a backroom deal and a sweetheart contract and special interest strings attached, if they do manage to get it through, what you are going to have is a plan that is going to bankrupt the middle class the way that Donald Trump bankrupted four or five businesses.

The difference is that if you bankrupt a hotel, if you bankrupt a casino, if you bankrupt a corporation, well, there were laws that allow you to get back on your feet, and Donald Trump used them handsomely. He got back on his feet through the bankruptcy laws.

But what happens if you bankrupt the middle class of America? What happens if you bankrupt the government of the United States?

This is irresponsible. This is not responsible governance that is taking place, to be advancing a plan that a recent Secretary of the Treasury has called the worst tax plan ever ventured forth in the history of the United States of America.

We asked the majority in the House and the Senate to pull the plug on this terrible assault on the middle class, pull the plug on the tax scam, and let's go back to the hearing rooms and let's have some real hearings, let's have experts come in and let's look at how to relieve the tax burden on hardworking middle class taxpayers, relieve the tax burden on families that have special needs children, relieve the tax burden on people struggling to go to college and graduate school.

Why don't we try to bolster and strengthen the charitable sector and colleges and universities and schools across the land instead of trying to undermine them in order to occasion a dramatic shift of income in wealth up the ladder in the country?

Let's get back to work together, because if you are able to muscle this plan through the House and the Senate using every trick in the book except for negotiation and compromise and cooperation, it will be a disaster for the American people.

It will come back not only to haunt the political careers of people who assented to it and participated in it, but it will come back to haunt the entire country because the deficits and the debt will be out of control. We know that from every nonpartisan budget estimate and economist that has looked at it, every single one across the spectrum. Even the ones who are using the GOP's preferred method of dynamic scoring are saying it is going to be hell in terms of deficits and in terms of the debt.

So we are going to end up having to cut Medicare, Medicaid, and Social Security. That is what they are going to target next.

Whatever happened to the budget hawks? Are they an extinct species now? They are certainly an endangered species. Or have they just become budget ostriches?

□ 1800

They are hiding their heads in the sand while this highway robbery takes place in the Halls of Congress. Then they will come back next year, and they will say: Oh, look at these terrible deficits; we have got to cut Social Security; we have got to cut Medicare; we have got to cut Medicaid.

Now, suddenly, we are reborn as budget hawks again. We are born-again budget hawks. We can expect that to happen.

In the meantime, economic inequality in the country will continue to deepen and spread, and economic desperation will spread. We don't need to do this, Mr. Speaker, we do not need to do this. We are at a time of record corporate profits; record corporate pros-

perity. Wall Street has never been riding higher than it is now.

Why do we need to cut corporate taxes from 35 to 20 percent? Why do we need to start exporting more jobs abroad by instituting this new territoriality principle for taxes? A very fancy name that they assigned to it, do you know what it means? It means that if a business person is going to set up a factory on Main Street America with 1,000 jobs, they are going to pay full taxes on their business; but if they set it up in Hong Kong, or Singapore, or Mexico, or Switzerland, or the Cayman Islands, they are going to pay zero on it because it is not made in the United States. That is in this bill.

Now, they say they are going to recapture some of the money if it gets really obscene, but why should we have that principle at all now? In fact, the law today is compromised enough. It says that if they relocate their businesses abroad, they don't pay taxes until the profits are repatriated—until the profits come back. Now, all of it is on paper. The companies haven't really moved anywhere. That is dubious enough as it is.

They want to make the current system worse. They want to say that if you set up your business abroad, if you ship it overseas, either really or on paper—like to the Cayman Islands, or something like that—you escape taxation completely. Maybe we will be able to recapture a little bit of it later through some accounting tricks, but basically this is a massive invitation to corporate America to outsource jobs overseas—to ship our jobs overseas.

Now, I know the President of the United States is not much of a policy wonk. I am not sure if they have apprised him of this provision yet.

Mr. Speaker, I hope someone who is in touch with the President of the United States gets in touch with him and tells him that his campaign promise to put America first—promise to put American jobs first—and the tax plan that he is about to append his name to, if this actually happens, will be responsible for outsourcing and offshoring millions of American jobs, and profits, and taxes. That is built into this legislation, with a lot of other nasty surprises that surface every single day, as we try to figure out what is happening on this speeding train of the tax plan.

This process has nothing to do with representative democracy; it has nothing to do with integrity in the work of the people's representatives.

So, we ask our colleagues: Let's take a breather. The American people don't like what they see. They are rejecting it by more than 2 to 1 in all of the polls.

I have spoken to my colleagues across the aisle, who are getting very nervous about their emails, and their letters, and their calls right now, just like they got very nervous about the ACA repeal—which seemed like a great

idea, until they had a majority in Congress—and then they realized that they were going to throw millions of people to the streets.

Now it is a question of whether or not you want to outsource and offshore millions of jobs, whether you want to drive a \$1.5 trillion or \$2 trillion hole in the American deficit and in our economy, and whether you want to, basically, loot the middle class for the purposes of a big payday on Wall Street, and among foreign investors from Hong Kong to Saudi Arabia?

Well, that is the question. That is the choice that faces America this week, Mr. Speaker. That is what we are looking at. And who are we as a people? And do we have some sense—some semblance even—of community such that the GOP would want to try to get even 10 votes or 15 votes from the Democrats? No. All of the Democrats are opposing it.

Fortunately, 13 Republicans have crossed the aisle to say that they cannot stomach what they are seeing in this bill. We understand that there may be more coming this week, who are saying that they simply cannot tolerate what is taking place with this legislation.

But, as always, Mr. Speaker, this is a democracy that we are aspiring to be, not a plutocracy, not a theocracy, not a family government, not a royal government, but a democracy, which means that we place all of our faith and hope in the people to speak up, to talk to their representatives, to get in touch with them, and to ask them to read the fine print, so that we are not voting for a tax scam, instead of a tax bill.

All of the American people have a responsibility to get in touch with their legislators, Mr. Speaker, to ask: What is in the bill, and how is it going to affect us and the more than 80 million middle class families, who are going to end up seeing a tax hike over the next decade? And how is it going to affect people who take the State and local tax deduction and people who use the medical expense deduction for their families? And how is it going to affect people who have graduated from college and now are struggling to buy a house, or to get an apartment, or to move out of their parents' basement? And how is it going to affect them when the deduction for college student loan interest is abolished?

We need to slow down. We need to examine the priorities and the values that are built into this bill and see whether they actually square with the values, the beliefs, the priorities of the American people, and the needs of the American people.

We think this legislation is way off, Mr. Speaker. We ask the GOP majority to consider the unanimous opposition of the democratic block in Congress; we ask them to consider the public opinion polls, which show the American people rejecting the details of this bill by more than 2 to 1; and we ask

them to start over. Let's do it the way Congress did it back in 1986, when Tip O'Neill and Ronald Reagan got together, and the Democrats and Republicans talked about it, fought about it, and debated it. But they came up with a plan that, in the end, the vast majority of Congress and the vast majority of the people could support.

Let's not walk the plank for the 1 percent here. We know that there are some tiny interests in America that want to see this pass. Let's not walk the plank in Congress for a bill that reflects the interests of only the tiniest group of people. Let's do the job imagined by that great Republican President, who served in this body, proudly, from Illinois, in the House of Representatives: Abraham Lincoln, who spoke of "government of the people, by the people, for the people." That is the part of that great triad that we will be betraying if we pass this bill, because it is not for the people, it is for the 1 percent.

Mr. Speaker, I yield back the balance of my time.

SENATE BILLS REFERRED

Bills of the Senate of the following titles were taken from the Speaker's table and, under the rule, referred as follows:

S. 245. An act to amend the Indian Tribal Energy Development and Self Determination Act of 2005, and for other purposes; to the Committee on Natural Resources; in addition, to the Committee on Energy and Commerce for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

S. 254. An act to amend the Native American Programs Act of 1974 to provide flexibility and reauthorization to ensure the survival and continuing vitality of Native American languages; to the Committee on Education and the Workforce.

S. 343. An act to repeal certain obsolete laws relating to Indians; to the Committee on Natural Resources.

S. 669. An act to authorize the Secretary of the Interior to assess sanitation and safety conditions at Bureau of Indian Affairs facilities that were constructed to provide affected Columbia River Treaty tribes access to traditional fishing grounds and expend funds on construction of facilities and structures to improve those conditions, and for other purposes; to the Committee on Natural Resources.

S. 772. An act to amend the PROTECT Act to make Indian tribes eligible for AMBER Alert grants; to the Committee on the Judiciary.

S. 825. An act to provide for the conveyance of certain property to the Southeast Alaska Regional Health Consortium located in Sitka, Alaska, and for other purposes; to the Committee on Natural Resources; in addition, to the Committee on Energy and Commerce for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

S. 1285. An act to allow the Confederated Tribes of Coos, Lower Umpqua, and Siuslaw Indians, the Confederated Tribes of the Grand Ronde Community of Oregon, the Confederated Tribes of Siletz Indians of Oregon,

the Confederated Tribes of Warm Springs, the Cow Creek Band of Umpqua Tribe of Indians, the Klamath Tribes, and the Burns Paiute Tribes to lease or transfer certain funds; to the Committee on Natural Resources.

ENROLLED BILL SIGNED

Karen L. Haas, Clerk of the House, reported and found truly enrolled a bill of the House of the following title, which was thereupon signed by the Speaker:

H.R. 2810. An act to authorize appropriations for fiscal year 2018 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year, and for other purposes.

ADJOURNMENT

Mr. RASKIN. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 6 o'clock and 8 minutes p.m.), the House adjourned until tomorrow, Friday, December 1, 2017, at 9 a.m.

EXECUTIVE COMMUNICATIONS, ETC.

Under clause 2 of rule XIV, executive communications were taken from the Speaker's table and referred as follows:

3242. A letter from the Honors Attorney, Legal Division, Bureau of Consumer Financial Protection, transmitting the Bureau's final rules — Truth in Lending (Regulation Z) [Docket No.: CFPB-2017-0027] received November 22, 2017, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Financial Services.

3243. A letter from the Chief Counsel, FEMA, Department of Homeland Security, transmitting the Department's final rule — Suspension of Community Eligibility (Chester County, PA, et al.) [Docket ID: FEMA-2017-0002; Internal Agency Docket No.: FEMA-8497] received November 28, 2017, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Financial Services.

3244. A letter from the Chief Counsel, FEMA, Department of Homeland Security, transmitting the Department's final rule — Suspension of Community Eligibility (Carroll County, IA, et al.) [Docket ID: FEMA-2017-0002; Internal Agency Docket No.: FEMA-8495] received November 28, 2017, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Financial Services.

3245. A letter from the Program Specialist, LRAD, Office of the Comptroller of the Currency, Department of the Treasury, transmitting the Department's final rules — Appraisals for Higher-Priced Mortgage Loans Exemption Threshold [Docket No.: OCC-2017-0016] (RIN: 1557-AE25) received November 27, 2017, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Financial Services.

3246. A letter from the Assistant General Counsel, Division of Regulatory Services, Department of Education, transmitting the Department's final rule — Health Education Assistance Loan (HEAL) Program [Docket ID: ED-2017-OPE-0031] (RIN: 1840-AD21) received November 28, 2017, pursuant to 5

U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Education and the Workforce.

3247. A letter from the Director, Defense Security Cooperation Agency, Department of Defense, transmitting Transmittal No. 08-17, pursuant to the reporting requirements of Section 36(b)(5)(A) of the Arms Export Control Act, as amended; to the Committee on Foreign Affairs.

3248. A letter from the Director, Defense Security Cooperation Agency, Department of Defense, transmitting Transmittal No. 17-58, pursuant to the reporting requirements of Section 36(b)(1) of the Arms Export Control Act, as amended; to the Committee on Foreign Affairs.

3249. A letter from the Deputy Assistant Secretary, Bureau of Legislative Affairs, Department of State, transmitting notification that effective October 15, 2017, that Danger Pay was authorized for Drug Enforcement Agency employees at the following overseas locations: Guayaquil and Quito, Ecuador and Asuncion, Paraguay; and Danger Pay was authorized for Federal Bureau of Investigation employees at the following overseas locations: N'djamena, Chad and Abuja, Nigeria, pursuant to 5 U.S.C. 5928; Public Law 98-164, Sec. 131; and Public Law 101-246, Sec. 151, as amended; to the Committee on Foreign Affairs.

3250. A letter from the Federal Co-Chair, Appalachian Regional Commission, transmitting the Commission's Inspector General Semiannual Report to Congress, for the period April 1, 2017, through September 30, 2017, pursuant to Sec. 5 of the Inspector General Act of 1978, as amended; to the Committee on Oversight and Government Reform.

3251. A letter from the Acting Chairman, Consumer Product Safety Commission, transmitting the Commission's Agency Financial Report of Fiscal Year 2017, pursuant to 31 U.S.C. 3515(a)(1); Public Law 101-576, Sec. 303(a)(1) (as amended by Public Law 107-289, Sec. 2(a)); (116 Stat. 2049); to the Committee on Oversight and Government Reform.

3252. A letter from the Director, White House Liaison, Office of Career, Technical, and Adult Education, Department of Education, transmitting a notification of an action on nomination, pursuant to 5 U.S.C. 3349(a); Public Law 105-277, 151(b); (112 Stat. 2681-614); to the Committee on Oversight and Government Reform.

3253. A letter from the Executive Analyst (Political), Department of Health and Human Services, transmitting a notification of a nomination, pursuant to 5 U.S.C. 3349(a); Public Law 105-277, 151(b); (112 Stat. 2681-614); to the Committee on Oversight and Government Reform.

3254. A letter from the Chairman, Occupational Safety and Health Review Commission, transmitting the Commission's Fiscal Year 2017 Performance and Accountability Report, pursuant to 31 U.S.C. 3515(a)(1); Public Law 101-576, Sec. 303(a)(1) (as amended by Public Law 107-289, Sec. 2(a)); (116 Stat. 2049); to the Committee on Oversight and Government Reform.

3255. A letter from the Acting Commissioner, Social Security Administration, transmitting the Administration's Inspector General's semiannual report for April 1, 2017, through September 30, 2017, pursuant to Sec. 5(b) of the Inspector General Act of 1978, as amended; to the Committee on Oversight and Government Reform.

3256. A letter from the Chief Human Capital Officer, Office of the Administrator, U.S. Small Business Administration, transmitting a notification of a discontinuation of service in acting role, pursuant to 5 U.S.C. 3349(a); Public Law 105-277, 151(b); (112 Stat. 2681-614); to the Committee on Oversight and Government Reform.

3257. A letter from the Chief Human Capital Officer, Office of the Administrator, U.S. Small Business Administration, transmitting a notification of a nomination, pursuant to 5 U.S.C. 3349(a); Public Law 105-277, 151(b); (112 Stat. 2681-614); to the Committee on Oversight and Government Reform.

3258. A letter from the Deputy Assistant Administrator for Regulatory Programs, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule — Magnuson-Stevens Fishery Conservation and Management Act Provisions; Fisheries of the Northeastern United States; Northeast Groundfish Fishery; Fishing Year 2017; Recreational Management Measures [Docket No.: 161220999-7682-02] (RIN: 0648-BG52) received November 29, 2017, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Natural Resources.

3259. A letter from the Acting Deputy Assistant Administrator for Regulatory Programs, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule — Magnuson-Stevens Act Provisions; Fisheries Off West Coast States; Pacific Coast Groundfish Fishery; 2017-2018 Biennial Specifications and Management Measures; Amendment 27 [Docket No.: 160808696-7010-02] (RIN: 0648-BG17) received November 29, 2017, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Natural Resources.

3260. A letter from the Assistant Attorney General, Department of Justice, transmitting the 2016 annual report to Congress describing the activities and operations of the Public Integrity Section, within the Department's Criminal Division, and the report on the nationwide federal law enforcement effort against public corruption, pursuant to 28 U.S.C. 529(a); Public Law 95-521, Sec. 603(a); (92 Stat. 187); to the Committee on the Judiciary.

3261. A letter from the Director, Regulation Policy and Management, Office of the Secretary (OOREG), Department of Veterans Affairs, transmitting the Department's interim final rule — VA Vocational Rehabilitation and Employment Nomenclature Change for Position Title — Revision (RIN: 2900-AQ11) received November 28, 2017, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Veterans' Affairs.

REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XIII, reports of committees were delivered to the Clerk for printing and reference to the proper calendar, as follows:

Mr. HENSARLING: Committee on Financial Services. H.R. 477. A bill to amend the Securities Exchange Act of 1934 to exempt from registration brokers performing services in connection with the transfer of ownership of smaller privately held companies (Rept. 115-341). Referred to the Committee of the Whole House on the state of the Union.

Mr. HENSARLING: Committee on Financial Services. H.R. 3971. A bill to amend the Truth in Lending Act and the Real Estate Settlement Procedures Act of 1974 to modify the requirements for community financial institutions with respect to certain rules relating to mortgage loans, and for other purposes (Rept. 115-432). Referred to the Committee of the Whole House on the state of the Union.

PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XII, public bills and resolutions of the following

titles were introduced and severally referred, as follows:

By Mr. PEARCE:

H.R. 4488. A bill to amend the Immigration and Nationality Act to provide conditional protected status for certain individuals who came to the United States as children, and for other purposes; to the Committee on the Judiciary.

By Mr. THOMPSON of California (for himself and Mr. GRIJALVA):

H.R. 4489. A bill to provide for the preservation of America's outdoor heritage and enhance recreation opportunities on Federal land, and for other purposes; to the Committee on Natural Resources, and in addition to the Committees on Science, Space, and Technology, the Judiciary, Agriculture, and Transportation and Infrastructure, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. CARTWRIGHT (for himself, Mr. POCAN, Mr. TONKO, Ms. BARRAGÁN, Ms. NORTON, Mr. LOWENTHAL, Mr. CONNOLLY, Mr. MCNERNEY, Mr. HUFFMAN, Ms. TSONGAS, Mr. QUIGLEY, Mr. VEASEY, Mr. WALZ, Mr. PANETTA, Mr. KHANNA, Mr. ELLISON, Mr. POLIS, Ms. LEE, Ms. SLAUGHTER, Mr. EVANS, Mr. MCGOVERN, and Ms. HANABUSA):

H.R. 4490. A bill to establish an integrated national approach to respond to ongoing and expected effects of extreme weather and climate change by protecting, managing, and conserving the fish, wildlife, and plants of the United States, and to maximize Government efficiency and reduce costs, in cooperation with State, local, and Tribal Governments and other entities, and for other purposes; to the Committee on Natural Resources.

By Mr. PRICE of North Carolina (for himself, Mrs. DAVIS of California, and Mr. SCOTT of Virginia):

H.R. 4491. A bill to reauthorize title VI of the Higher Education Act of 1965; to the Committee on Education and the Workforce.

By Mr. MAST (for himself, Mr. SEAN PATRICK MALONEY of New York, Mr. GIBBS, and Ms. BROWNLEY of California):

H.R. 4492. A bill to reauthorize and amend the Water Infrastructure Finance and Innovation Act of 2014; to the Committee on Transportation and Infrastructure, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. MARINO (for himself and Mr. BARLETTA):

H.R. 4493. A bill to amend title 18, United States Code, to require the impaneling of a new jury if a jury fails to recommend by unanimous vote a sentence for conviction of a crime punishable by death; to the Committee on the Judiciary.

By Mr. DESANTIS (for himself, Mr. SCHNEIDER, Mr. DELANEY, Mr. BRAT, Mrs. BUSTOS, Mr. LOEBSACK, Ms. GABBARD, Mr. WILLIAMS, Mr. GALLEGO, Miss RICE of New York, Mr. CRAMER, Mr. MESSER, Mr. MOULTON, Mr. COOPER, Mr. BIGGS, Mr. BACON, Mr. BERGMAN, Mr. FRANCIS ROONEY of Florida, Mr. JODY B. HICE of Georgia, Mr. DAVID SCOTT of Georgia, Mr. PALMER, Mr. FITZPATRICK, Mr. JOHNSON of Louisiana, Mr. O'HALLERAN, Ms. MCSALLY, Mr. TIPTON, Mr. BANKS of Indiana, Mr. YOHIO, Mr. PITTENGER, Mr. POLIS, Mrs. BLACK, Mr. ROKITA, Mrs. BLACKBURN, Mr. FLEISCHMANN,

Mr. JONES, Ms. NORTON, Mr. PEARCE, Ms. PINGREE, Mr. NORMAN, Mr. MARINO, Ms. SINEMA, Mr. DUNCAN of South Carolina, Mr. POSEY, Mr. COSTA, Mr. LANCE, Mr. GOTTHEIMER, Mrs. MIMI WALTERS of California, Mr. KHANNA, Mr. BLUM, Mr. ROTHFUS, Mr. RYAN of Ohio, Mr. WALKER, Mr. BUCK, and Mr. GALLAGHER):

H.R. 4494. A bill to amend the Congressional Accountability Act of 1995 to prohibit the use of public funds to pay awards and settlements in connection with claims under such Act which arise from sexual harassment, and for other purposes; to the Committee on House Administration.

By Mr. BUCK (for himself, Mr. JODY B. HICE of Georgia, Mr. GARRETT, Mr. TAYLOR, Mr. PEARCE, Mr. JOHNSON of Louisiana, Mr. BRAT, Mr. MEADOWS, and Mr. FITZPATRICK):

H.R. 4495. A bill to amend the Internal Revenue Code of 1986 to deny as a trade or business expense deduction amounts paid or incurred in connection with the settlement of a sexual harassment or sexual assault claim; to the Committee on Ways and Means.

By Mr. FRANKS of Arizona (for himself, Mr. BIGGS, Mr. GOSAR, Mr. SCHWEIKERT, and Ms. MCSALLY):

H.R. 4496. A bill to amend the Clean Air Act with respect to nonattainment plan provisions, and for other purposes; to the Committee on Energy and Commerce.

By Ms. CASTOR of Florida (for herself and Mr. BACON):

H.R. 4497. A bill to amend the Congressional Accountability Act of 1995 to prohibit the use of public funds to pay settlements and awards for workplace harassment and discrimination claims under the Congressional Accountability Act of 1995 which arise from acts committed personally by Members of Congress, and for other purposes; to the Committee on House Administration.

By Mr. CRIST (for himself and Mr. BILIRAKIS):

H.R. 4498. A bill to prohibit military assistance to countries that engage in arms transfers and activities with respect to Iran, and for other purposes; to the Committee on Foreign Affairs.

By Mr. DUFFY:

H.R. 4499. A bill to amend the Dodd-Frank Wall Street Reform and Consumer Protection Act to set the rate of pay for employees of the Bureau of Consumer Financial Protection in accordance with the General Schedule; to the Committee on Financial Services, and in addition to the Committee on Oversight and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. GRIJALVA (for himself, Mr. POCAN, Ms. FUDGE, and Mr. LARSON of Connecticut):

H.R. 4500. A bill to restore protections for Social Security, Railroad retirement, and Black Lung benefits from administrative offset; to the Committee on the Judiciary, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. LOEBSACK (for himself, Ms. SHEA-PORTER, Mrs. NAPOLITANO, and Ms. KUSTER of New Hampshire):

H.R. 4501. A bill to increase funding for the State response to the opioid misuse crisis and to provide funding for research on addiction and pain related to the substance misuse crisis; to the Committee on Energy and Commerce.

By Mr. MCCAUL (for himself, Mr. SIREN, and Mr. YOHIO):

H.R. 4502. A bill to establish a review of United States multilateral aid; to the Committee on Foreign Affairs.

By Mr. MESSER:

H.R. 4503. A bill to amend the Congressional Accountability Act of 1995 to prohibit the imposition of nondisclosure agreements as a condition of the payment of an award or settlement in connection with a violation of such Act, to require Members of Congress to reimburse the Treasury for amounts paid as awards and settlements under such Act in cases of sexual harassment and sexual assault, and for other purposes; to the Committee on House Administration, and in addition to the Committees on Oversight and Government Reform, and Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. QUIGLEY:

H.R. 4504. A bill to amend the Ethics in Government Act of 1978, the Rules of the House of Representatives, the Lobbying Disclosure Act of 1995, the Legislative Reorganization Act of 1946, the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009, the Internal Revenue Code of 1986, the Foreign Agents Registration Act of 1938, the Financial Stability Act of 2010, and the Federal Funding Accountability and Transparency Act of 2006 to improve access to information in the legislative and executive branches of the Government, and for other purposes; to the Committee on Oversight and Government Reform, and in addition to the Committees on Rules, House Administration, the Judiciary, Ethics, Ways and Means, and Financial Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. TAKANO (for himself, Mr. BEYER, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. BRADY of Pennsylvania, Mr. COHEN, Mr. CROWLEY, Mr. CUMMINGS, Mr. DANNY K. DAVIS of Illinois, Mr. DELANEY, Ms. DELAURO, Mr. DESAULNIER, Mr. ELLISON, Mr. ESPAILLAT, Mr. GRIJALVA, Mr. GUTIÉRREZ, Ms. KAPTUR, Mr. KHANNA, Ms. LEE, Ms. LOFGREN, Mrs. NAPOLITANO, Ms. NORTON, Mr. PALLONE, Mr. PASCRELL, Mr. POCAN, Mr. POLIS, Ms. SCHAKOWSKY, Mr. SERRANO, Mr. TONKO, Ms. WASSERMAN SCHULTZ, Ms. MAXINE WATERS of California, Mrs. WATSON COLEMAN, Ms. WILSON of Florida, Mr. GENE GREEN of Texas, Mr. CARBAJAL, Mr. SABLAN, Ms. BONAMICI, Mr. SCOTT of Virginia, Mr. NORCROSS, Ms. CLARK of Massachusetts, Ms. ESHOO, Ms. HANABUSA, Ms. JACKSON LEE, Mr. RYAN of Ohio, and Ms. ADAMS):

H.R. 4505. A bill to amend the Fair Labor Standards Act of 1938 to establish a minimum salary threshold for bona fide executive, administrative, and professional employees exempt from Federal overtime compensation requirements, and automatically update such threshold every 3 years; to the Committee on Education and the Workforce.

By Mrs. TORRES (for herself, Mr. COLE, Mrs. RADEVAGEN, Mr. KIND, Mr. O'HALLERAN, Ms. JACKSON LEE, and Mr. GRIJALVA):

H.R. 4506. A bill to provide incentives to encourage tribal job creation and economic activity, and for other purposes; to the Committee on Natural Resources, and in addition to the Committees on Foreign Affairs, and Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. WITTMAN (for himself, Mr. WEBER of Texas, Mr. HARRIS, Mr. JODY B. HICE of Georgia, Mr. MASSIE, Mr. PEARCE, Mrs. HARTZLER, Mr. ROUZER, and Mr. FRANKS of Arizona):

H.R. 4507. A bill to require assurances that certain family planning service projects and programs will provide pamphlets containing the contact information of adoption centers; to the Committee on Energy and Commerce.

By Mr. CROWLEY:

H. Res. 636. A resolution relating to the exercise of the authority of the ranking minority member of the Committee on the Judiciary; considered and agreed to.

By Mr. LAMBORN (for himself, Mr. KING of Iowa, Mr. PEARCE, Mr. WEBER of Texas, Mr. JODY B. HICE of Georgia, Mr. COLE, Mr. BABIN, Mr. BOST, Mr. ROKITA, Mr. NORMAN, Mr. ADERHOLT, Mr. CONAWAY, Mr. THOMAS J. ROONEY of Florida, Mr. NEWHOUSE, Mr. STEWART, Mr. WESTERMAN, Mr. HULTGREN, Mr. WENSTRUP, Mr. BANKS of Indiana, Mr. CARTER of Georgia, Mr. WILSON of South Carolina, Mrs. BLACKBURN, Mr. BARR, Mr. HUIZENGA, Mr. HARRIS, Mr. WALBERG, Mr. LAHOOD, Mr. FLORES, Mr. GRAVES of Louisiana, Mr. DAVIDSON, Mr. ALLEN, Mr. WILLIAMS, Mr. WITTMAN, Mr. ESTES of Kansas, Mr. GAETZ, Mr. LAMALFA, Mr. AUSTIN SCOTT of Georgia, Mr. GIBBS, Mr. YOHIO, Mr. GOODLATTE, Mr. HARPER, Mr. WALKER, and Mrs. HARTZLER):

H. Res. 637. A resolution expressing the sense of the House of Representatives that the symbols and traditions of Christmas should be protected for use by those who celebrate Christmas; to the Committee on Oversight and Government Reform.

By Mr. WOMACK (for himself, Mr. HILL, Mr. WESTERMAN, and Mr. CRAWFORD):

H. Res. 638. A resolution recognizing the Aviation Cadet Museum in Eureka Springs, Arkansas, as the national aviation cadet museum of the United States; to the Committee on Armed Services.

CONSTITUTIONAL AUTHORITY STATEMENT

Pursuant to clause 7 of rule XII of the Rules of the House of Representatives, the following statements are submitted regarding the specific powers granted to Congress in the Constitution to enact the accompanying bill or joint resolution.

By Mr. PEARCE:

H.R. 4488.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, clause 18 of the United States Constitution

By Mr. THOMPSON of California:

H.R. 4489.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 1 of the United States Constitution.

By Mr. CARTWRIGHT:

H.R. 4490.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 3 (To regulate commerce with foreign nations, and among the several states, and with the Indian tribes)

By Mr. PRICE of North Carolina:

H.R. 4491.

Congress has the power to enact this legislation pursuant to the following:

As described in Article I, Section 1, "all legislative powers herein granted shall be

vested in a Congress of the United States, which shall consist of a Senate and House of Representatives."

Article I, Section 8, Clause 1 of the Constitution provides Congress with the authority to "provide for the common Defense and general Welfare" of Americans.

In the Department of Education Organization Act (P.L. 96-88), Congress declared that "the establishment of a Department of Education is in the public interest, will promote the general welfare of the United States, will help ensure that education issues receive proper treatment at the Federal level, and will enable the Federal Government to coordinate its education activities more effectively." The Department of Education's mission is to "promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access."

By Mr. MAST:

H.R. 4492.

Congress has the power to enact this legislation pursuant to the following:

The Necessary and Proper Clause in Article I, Section 8, Clause 18 of the United States Constitution.

By Mr. MARINO:

H.R. 4493.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 18 of the U.S. Constitution in that the legislation exercises legislative powers granted to Congress by that clause "to make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Office thereof."

By Mr. DESANTIS:

H.R. 4494.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 5, Clause 2 ("Each House may determine the Rules of its Proceedings, punish its Members for disorderly Behaviour, and, with the Concurrence of two thirds, expel a Member.').

By Mr. BUCK:

H.R. 4495.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8: The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;

By Mr. FRANKS of Arizona:

H.R. 4496.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 18

By Ms. CASTOR of Florida:

H.R. 4497.

Congress has the power to enact this legislation pursuant to the following:

This bill is enacted pursuant to the power granted to Congress under Article I, Section 8 of the United States Constitution.

By Mr. CRIST:

H.R. 4498.

Congress has the power to enact this legislation pursuant to the following:

The constitutional authority of Congress to enact this legislation is provided by Article I, Section 8 of the United States Constitution.

By Mr. DUFFY:

H.R. 4499.

Congress has the power to enact this legislation pursuant to the following:

Article I, section 8, clause 1 (relating to the general welfare of the United States);



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No. 195

Senate

The Senate met at 10:30 a.m. and was called to order by the President pro tempore (Mr. HATCH).

PRAYER

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

Let us pray.

Lord of life and glory, bend Your ears to hear our prayers. Lord, deep inside, we long to be a part of something bigger than ourselves. Give our lawmakers the wisdom to discover Your purposes and the courage to obey Your commands. As they follow Your providential leading, may they discover also the reason You created them. As they strive to be instruments of Your glory, use them to do Your will on Earth, even as it is done in Heaven. Into each dark and trying hour, send the illumination of Your mercy and grace.

We pray in Your merciful Name. Amen.

PLEDGE OF ALLEGIANCE

The President pro tempore 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.

RECOGNITION OF THE MAJORITY LEADER

The PRESIDING OFFICER (Mr. STRANGE). The majority leader is recognized.

TAX REFORM

Mr. McCONNELL. Mr. President, from across my home State of Kentucky, I have heard the calls for tax reform. For too long, hard-working men and women have been held back by an economy that has failed to live up to its potential. They are ready for us to get the economy going again.

For example, the East Kentucky Power Cooperative, which serves more than half a million families and businesses in my State, recently wrote to my office in support of tax reform. The cooperative encouraged us "to put more disposal income into the hands of hard-working citizens and encourage investment and long-term economic growth."

In addition, the Kentucky Chamber of Commerce, which represents thousands of businesses across the Commonwealth, recently wrote a letter encouraging us to consider relieving "the tax burden of small businesses by simplifying the code and reducing costs." It concluded the letter by asking the Senate to "support federal tax reform to achieve the economic growth that has been Kentucky's potential for so long."

This morning, a group of small business men and women from Kentucky joined Senators here on the Hill with Small Business Administrator Linda McMahon to discuss the urgent need for tax reform. I would like to thank Senator BLUNT for hosting this event to hear from these job creators and to reiterate that they are at the forefront of our tax reform efforts.

The people of Kentucky have struggled under our outdated and complex Federal Tax Code. It is time to overhaul it and deliver real relief to middle-class families and small businesses.

For a number of years, our friends across the aisle, including the ranking member of the Finance Committee and the Democratic leader, have vocally called for tax reform. They claimed they supported efforts to close loopholes and help American businesses become more competitive here at home. They claimed they supported policies to help prevent more jobs from moving overseas. The good news is that is exactly what our tax reform legislation does. So passing this bill to help keep jobs and investment in the United States would be something upon which we can all agree.

A group of economists from around the country recently penned a letter expressing the need for tax reform. After examining the proposal put forward, these economists agree that the House and Senate plans have the ability to grow the economy and increase the income of American families. In particular, they wrote that tax reform can reduce the incentives for companies to move investment overseas. That means the bill we are considering would discourage corporations from moving jobs and investments abroad. For working families who have endured a decade of lost jobs and opportunities, this is welcome relief indeed.

So why would our Democratic friends support this idea in theory but then oppose legislation once they finally have the chance to put the plan into action? What changed? Not the ideas. Not the need for tax reform. The only change has been the person in the Oval Office.

This is our once-in-a-generation opportunity to take more money out of Washington's pocket and put more money into the pockets of hard-working families. We shouldn't let partisanship distract us from delivering real relief to the middle class. Believe me, we will not.

Under Chairman HATCH's leadership, the Senate Finance Committee passed this legislation that is the product of years of hard work, dozens of hearings, and an open amendment process. I would like to once again thank Chairman HATCH for his efforts to get us to this pivotal point where we can consider a proposal that could truly help our constituents.

First and foremost, the tax reform proposal before us today is good for families. To a middle-class family of four in Kentucky who earns a median income, a nearly \$2,200-a-year tax cut could make a real difference.

Second, the plan is good for small businesses and job creators. It has earned the support of the NFIB—the National Federation of Independent

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



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Business—because it will help small businesses grow, invest, and hire right here in the United States. As I said before, it will also make it easier for other businesses to bring jobs and investments home.

Third, this legislation helps low- and middle-income families by repealing ObamaCare's burdensome individual mandate tax.

This is a good bill. By overhauling our Tax Code, we can provide much needed support to the men and women who sent us here.

Yesterday, the Senate took a crucial step toward relief. Every Senator who voted to proceed to this important debate has already begun to answer those calling out for tax reform. Now the Senate will work through an open amendment process here on the floor where Members from both parties will have the opportunity to offer their ideas. Tonight, I expect that Senators will have the opportunity to vote on many of these amendments.

This is our chance to deliver relief to hard-working American families and to help the middle class get ahead. It is our opportunity to overhaul our complex Tax Code and shift our economy into high gear. We can pass many of the ideas we have discussed and supported for years, and I urge all of my colleagues to work together to get this done.

NORTH KOREA

Mr. McCONNELL. Mr. President, earlier this week, North Korea tested what appears to be an intercontinental ballistic missile that exceeded the altitude and time of flight of previous missile tests. Public reporting is that the missile achieved an altitude of 2,800 miles and traversed a lofted trajectory, landing 620 miles from the launch site within North Korea.

The test reminds us of the single-minded determination of Kim Jong Un to develop a nuclear-armed ICBM that can successfully strike the United States. That leaves our Nation with limited options. The first is to convince him that any use of a nuclear weapon will result in an overwhelming response, one that he will deem completely unacceptable. The second is to remove any missile that our intelligence community assesses is armed and can strike the United States or our allies. These are grave considerations, but they are unavoidable. As Commander in Chief, the President focuses on these matters on a daily basis.

In facing these threats—whether through diplomatic negotiations, preparing to deter or to defeat a launch, or a significant decision to protect the United States preemptively—the United States needs to unify and rally our allies in each of these courses of action. That in itself is a Herculean task. What makes it considerably more challenging is the uncertainty surrounding our efforts to increase funding for our military right here at home.

In April of this year, we as a body attended a briefing on North Korea at the White House. The administration has been forthcoming on both the urgency of the threat and their determination to face it through a policy of maximum pressure and preparedness.

We have only a few weeks ahead of us to provide the Department of Defense with the certainty that we are responding to its funding needs and providing the stability in programs and resources required to fulfill our strategy. Each of us talks about these goals. Each of us talks about what we owe the All-Volunteer Force. How we work together in the coming days is the test of those statements.

Certainly we can set aside partisan difference at a time when North Korea, Iran, Russia, and the Taliban are seeking to bully our allies and questioning our will and our leadership. Now is the time to come back to the table, meet our responsibility by providing the Defense Department the resources and certainty it requires, and answer those questioning America's resolve.

RESERVATION OF LEADER TIME

The PRESIDING OFFICER. Under the previous order, the leadership time is reserved.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

TAX CUTS AND JOBS ACT

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of H.R. 1, which the clerk will report.

The senior assistant legislative clerk read as follows:

A bill (H.R. 1) to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

Pending:

McConnell (for Hatch/Murkowski) amendment No. 1618, of a perfecting nature.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, I would like to respond briefly to the majority leader, who touted what he claimed would be great benefits coming from the Republican tax reform bill.

Colleagues—and I say to the public that is following this—this isn't tax reform at all. What this is, is a grab bag full of special interest goodies for multinational corporations, powerful political supporters, and lots of people who are in the position to have vast amounts of influence to sway the Tax Code their way.

The fact is that the independent tax umpire, which is called the Joint Committee on Taxation, has just told us that 37 million middle-class families are going to pay more in taxes in 2027. Those are the consequences of the Re-

publican bill that writes into black letter law a double standard—permanent breaks for the multinational corporations and, of course, temporary breaks for the working class.

I believe we will have more to say today on analyses that are being done by the Joint Committee on Taxation, but already we have seen a variety of reports indicating that this proposal is going to produce negligible growth and big deficits. That is why Republicans are talking about how they would like to have some kind of trigger to deal with this proposal.

Well, what has been in the bill is the Republicans' wildest dream, which says a lot about their priorities. If their wildest dreams about magical growth come true and this bill causes Federal revenue to skyrocket, multinational corporations would get yet another automatic tax cut. They already go from 35 to 20.

By the way, when we had our bipartisan bill, Senators Coats and Gregg didn't insist on going to 20 or spending hundreds of billions of dollars more that could go to the middle class, beyond what the bipartisan bill called for.

Then, on top of that, the trigger says that if the Republicans get their magical unicorn mathematics about growth—if the growth fairy arrives—multinational corporations will get yet another tax cut.

I would like to respond briefly to what the Republican leader said, because this does not resemble the kind of tax reform Ronald Reagan and Democrats wanted.

I will close just by way of saying that it did not have to be this way. Seventeen Democrats, led by Senators MANCHIN, KAINE, DONNELLY, HEITKAMP, MCCASKILL—a big group, with a tremendous outpouring of good faith, said: We would like to have a bipartisan bill. They asked me to come because I have written a bipartisan bill.

I want to show the contrast between what Ronald Reagan did in 1986 with Democrats and what has happened, unfortunately, here. In 1986, Bill Bradley—someone I have talked about a bit on the floor, a Democrat who served on the Finance Committee, committed to good government, to growth and innovation—flew all over the United States to work out with Republicans the various provisions of tax law that would make the bill bipartisan. So in 1986, Democrats flew around the country to meet with Republicans to get bipartisan reform.

This year, Republicans have not been willing to walk down the corridor to discuss specific provisions about how we can move forward on a bipartisan tax reform bill. That is why our moderates are so concerned that we are missing a great opportunity.

The multinationals are awash in cash. By the way, look at the first letter from the Joint Committee on Taxation. We could be looking at interest rates that will make it hard for people

to buy a house or buy a car because of what this bill produces.

This bill is not tax reform. It is a grab bag of goodies for special interests. It embeds into the tax law a double standard with breaks for the multinationals and vanishing benefits for the middle class—and, most importantly, it didn't have to be, and it still doesn't have to be. There is another alternative. That is what 17 moderate Democrats expressed, and I was proud to join them.

We will have more debate on this over the course of the morning. But since the leader did talk about how this was sort of a textbook case of what tax reform ought to look like, I wanted to make sure that we started this morning by injecting a little bit of reality with respect to what is actually on offer.

I yield the floor.

Mr. HATCH. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. SCHUMER. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

RECOGNITION OF THE MINORITY LEADER

The PRESIDING OFFICER. The Democratic leader is recognized.

Mr. SCHUMER. Mr. President, later tonight or in the early hours of tomorrow morning, we will vote on final passage of the Republican tax bill. I would like to make two main points about the Republican tax bill in my speech this morning, first on process and second on substance.

From the beginning, the Republican tax bill has made a mockery of the legislative process. Republican leaders disappeared behind closed doors and negotiated a framework for a tax bill without a shred of Democratic input. Then Republican leaders wrote a bill, behind closed doors, without a shred of Democratic input. Republicans brought that bill through a markup in the Finance Committee, where it underwent the scrutiny of one—I repeat, one—expert witness. That is it. Finance Committee Democrats offered 60 amendments to the bill, but Republicans rejected every single one. The Republicans on the committee made it crystal clear that they were not interested in bipartisanship.

Now that bill is before us on the floor. Even further, significant changes will likely be made by the majority leader today. We will get huge changes in a bill today and try to vote on it tonight. This is tax—one of the most complicated issues before us. These changes, and the way the majority leader is handling this, make it impossible for any independent analyst to get a good look at the bill and how it would impact our country.

From the one-sidedness with which it was drafted to the reckless haste with

which it was considered, the Republican tax bill has failed to go through anything resembling the normal legislative process.

Before the night is out, I hope my Republican friends will ask themselves if this is the way they want history to remember how the first major tax bill was passed in over 30 years. I hope they will ask themselves if this process has lived up to the fine traditions of this body, as they were so eloquently described by my friends, the Senators from Arizona, both senior and junior.

The American people are clamoring for us to work together. They believe our politics is broken. They think our politics is starved of commonsense and compromise—and it is. The way this tax bill is being rammed through is exactly why the American people believe our politics is so broken.

Now let me address the substance of the bill. Without exaggeration, I believe that if this bill passes, it will be remembered as one of the worst pieces of public policy in decades. A vote for passage will be a vote my Republican friends will regret.

At a time of immense inequality, the Republican tax bill makes life easier on the well-off and eventually makes life more difficult on working Americans, exacerbating one of the most pressing problems we face as a nation—the yawning gap between the rich and everyone else.

Corporations enjoying record profits get a massive permanent tax break while over 60 percent of the middle class will end up paying higher taxes because their benefits expire. Healthcare premiums will go up 10 percent, and 13 million fewer Americans will end up having health insurance as a result of repealing the individual mandate. The CBO said yesterday that even if we pass the Murray-Alexander bill into law, it would have little or no impact on either of those two things.

When it is all said and done, the tax bill would balloon the deficit by at least \$1.5 trillion, adding to the debt burden borne by the next generation and diminishing our ability to support the military and invest in our schools, our roads, and in scientific research. Let me just repeat that. The increased deficits caused by this bill will cannibalize support from everything we know is essential to economic growth and a strong middle class, including support for our men and women in uniform.

Ultimately, this deficit-busting tax cut will endanger Social Security, Medicare, and Medicaid, as my friend, the Republican Senator from Florida, admitted yesterday when he said higher deficits will mean “instituting changes to Social Security and Medicare for the future.”

So a win today for the GOP will be a very temporary one. It would be enjoyed almost exclusively in the political media that measures who is up today and down tomorrow but fails to grasp the bigger picture.

It will not be a long-term win politically. Recent polling has shown this tax bill is less popular than previous tax hikes. Let me say that again. Recent polling has shown that this tax bill is less popular than previous tax hikes, but, more importantly, it will not win out in the country. It will not be a win for 13 million middle-class families who pay higher taxes in 2019, or the 87 million middle-class families who pay higher taxes in 2027. It will not be a win for the single mom in the suburbs who no longer is able to deduct State and local taxes and will find it that much harder to send her daughter to college. It will not be a win for the 13 million Americans who go without health insurance and everyone else who will face 10 percent higher premiums next year.

Those hard-working Americans have waited years for their Congress to pass legislation to make things just a bit easier on them. They have watched an economy that for decades rewarded hard work and fair play turn against them, producing more wealth for the already wealthy but less pay and less work for workers.

For so many, this rigged economy that benefits too few and leaves too many behind is a source of frustration, anger, and despair. Donald Trump, in his campaign for the Presidency, spoke to that anger, and yet his tax bill—the Republican tax bill—is a betrayal of the working men and women who feel that anger and would make worse all of the problems that led to it in the first place. We can do a better job on tax reform, but only if we work together.

The way this Congress has careened from partisan bill to partisan bill, with no attempt even made at bipartisanship, has brought shame on this body and reinforced the skepticism that so many Americans have about our politics.

Today my Republican friends have an opportunity to turn back from this partisan bill and this partisan process. If they do, I guarantee they will find a Democratic leader, a Democratic Senate caucus, and a Democratic Party that is eager to work with them on the kind of tax reform our country deserves.

We will not sit in our corner and make unreasonable demands. As many of my colleagues know, there is a lot of sincere intent on this side of the aisle to do tax reform. I have worked with Senator HATCH, and I have worked with Senator PORTMAN. Many others of my caucus have worked with Republicans on tax reform ideas for years. We can certainly put together a bill acceptable to both parties that reduces burdens on the middle class, makes our economy more competitive, and creates jobs here at home, and do it in a deficit neutral way. The bill doesn't do those things, but we can write a bill that does—together.

I say: Let's give it a shot. If my Republican friends close the door on their partisan tax bill tonight, they will find

an open door for bipartisan tax reform tomorrow.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. SUL-LIVAN). The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. HATCH. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. HATCH. Mr. President, I have sat here and listened to Democrats, year after year, talk about how they are so much more committed to the middle class and to the poor, as they have driven us right into bankruptcy.

Instead of trying to work on these matters so that we are not driven into bankruptcy, it is more and more spending, more and more Federal Government, more and more regulations, and more and more controls, all of which tend to make us less and less efficient, less and less successful, less and less able to do the will of the people, less and less able to really do the things we have been sent here to do.

Now we are having a lot of complaining about what is going on right now, but, to make a long story short, the Democrats are pushing a financial system that was bound to take us right into bankruptcy. We might have had 2 more years where payments could be made, but we have gone right straight to hell as far as being able to handle the matters that are so important to every one of us in this country.

Now, I have to admit that our side has some flaws, too. Some of our people think that we should do a better job without any money, or that we should do a better job without any increase in taxes, or that we should do a better job without the Federal Government. Both sides have been in error. Both sides have been, from time to time, wrong.

But I have to say, as a former Democrat when I was coming up in Pittsburgh, PA, when I went to Brigham Young University, by the end of my time at Brigham Young University, I thought: My gosh, how could I have ever believed this stuff—which is more and more government, more and more spending, more and more bureaucracy, more and more controls over all of our lives, and less and less freedom.

I can remember the days when we couldn't get the other side to work as hard as we should on national security issues, which were critical.

Both sides have room to grow. Both sides have room to improve. Each side could do a better job here, and I have lived for the day when we both could work together, arm in arm, for the betterment of this country. But the betterment of this country isn't to go to socialized medicine, which is where the Democrats actually took us, until we finally pulled them back a little bit. Now, they had the help of some Republicans to do that, but the fact of the matter is that they were moving us

right to socialized medicine, which really has never worked anywhere. It is as though they prey on the poor as though they are the only ones who could help them, when in fact they are part of the reason we are poor.

The government cannot do everything. The government should not do everything. We, as a people, have to help ourselves and do a lot to help our country in the process.

I get a little disgusted sometimes when I see the lack of communication between the two sides, the lack of working together. One side believes the Federal Government is the last answer to everything. My gosh, you have to be a real raving idiot to believe that. Well, maybe I shouldn't have put it that way. The other side sometimes has trouble seeing how we should help the poor and help those who are less fortunate than we are. But we have a lot of people on the Republican side who have spent a lot of time trying to help the poor, trying to get this country going again, trying to get the economy on top, and trying to get it so that we really can help the poor and not just mouth off about it.

I am very concerned because, if we don't get together and start working together, it is going to get worse and worse and worse. But I think the crocodile tears on the other side, as we have watched them over the last year pushing us more and more toward socialized medicine—something that will not work, one-size-fits-all government programs, with no real restraint of growth or spending, just more and more buying of votes. I come away pretty disconsolate and concerned about the direction in which we are going.

Both sides have enduring pluses, and both sides are wrong in some ways. Sooner or later, we have to find some way of assisting the greatest country in the world—which has the greatest economic system in the world, which believes in the free market system—and to do so without total government control.

My friends on the other side like that government control because it means more control by them. We dislike it because we think they shouldn't have this kind of control. We know that is not good for the country. It is not good for the people. It is not good for our future. It is not good for our economy, but that is where we are. I would like to see us someday just really start working in the best interest of the country and a little less in the best interest of our respective parties.

I am concerned about where we are going. I am concerned about how little effort is being put forth to try and bring us together. I am concerned about the itty-bitty, stupid, partisan infighting that goes on here constantly. It is not all bad, but it is not all good either. I am very concerned about a lot of this driven by a media that is one-sided, that really doesn't tell the truth, that really doesn't help us in this country—everybody—to

know what is wrong. I think the media has gotten better in recent years, but it has pretty well been one-sided. I don't think anybody with brains would deny that.

I am really concerned because I believe we have great people here. There are some wonderful people on the Democratic side. We know we have a lot of good people on the Republican side. We have to somehow find a way of bridging the gap and getting together and making this country solid, dependable, economically sound, and deserving of being called the greatest country in the world. I think we can do that, but we can't do it if we don't work together. We can't do it if we can't put aside Republican and Democratic itty-bitty problems and work together. We can't do that if we don't care. We can't do it if we keep having the ridiculous, stupid politics that go on around here year after year. It is not all bad, but it is certainly not all good either. I hope that somehow the more reasonable people on both sides will get together and start to work together.

I remember when I became chairman of the Labor and Human Resources Committee in 1981 with the advent of Ronald Reagan. The Democrats had been in control for years, and they knew it. My gosh, when I got here, there were 60 Democrats in the Senate—62 Democrats, 38 Republicans. It was hard to get a point of view across; that is, the Republicans' point of view. Then Ronald Reagan came along. I have to say, it brought an awareness to the public that something was wrong here, and he was able to bring us together.

I saw some of the greatest Senators over the years on both sides work together. I saw Daniel Patrick Moynihan come here and work with people like me. Some mentioned Senator Kennedy and Senator HATCH. When I became chairman of the Labor and Human Resources Committee, Kennedy had been chairman of the Judiciary Committee and came over to become my ranking member. I have to give him credit because he was willing to give and to work together. He always had to have his share of whatever it was, but he did move. He did come over. He was willing to. Some point to that particular Hatch-Kennedy period as a pretty good period at the time in the U.S. Senate. Certainly Ted Kennedy did. He was calling me from the Cape before he died, knowing I cared for him, knowing we were people who fought for very hard battles against each other, from time to time, but who really respected each other because we both believed in our respective sides, and we were willing to stand up for our particular beliefs. I don't see as much of that today as I did then. Maybe I am shortsighted. I don't know, but I don't think so.

I am very concerned that we are not doing the job for the American people in our little bitty fights that we have around here that don't amount to a hill of beans. I am somewhat depressed because of the way things are going right

now. I can't say I am discouraged because I keep thinking we can come back, we can do better, we can witness things, and we can find ways of getting together. We can work together, but so far I haven't seen that, not for a number of years. We can blame both parties for it, I am sure. One party believes the Federal Government is the almighty blessing to all of this, while the other believes, hey, we need not allow a central government to control everything. It is good that we have two differences of opinion in these areas. I don't think it hurts the country at all to have differing opinions, but it does hurt the country when one side thinks their opinion is the only opinion that should be given any credence or consideration. I have seen a lot of that around here. Both sides are at fault, by the way. I am very concerned about it.

I look over at my colleague from Oregon. When he was chairman, I was his ranking member. When I am chairman, he is my ranking member. We have gotten along well. He is a proud liberal, and deservedly so, and I am a proud conservative. I think most people would say deservedly so. We are two people who can make this place sane and who have been working assiduously together to try to help our country.

I see these two-bit, partisan politics arising all the time around here, and I don't think we benefit from it. In fact, I know we don't benefit from it. I am not meaning to blame anybody, but I think we ought to all do some self-awareness studies and determine what role we have in the deterioration of what has always been great about the U.S. Senate. What role do we have? Are we living a plus role or are we living a minus role? It would be wonderful if we could all live plus roles.

I like my Democratic colleagues, every one of them. There is not one of them I don't care for. I am hoping we can start working together and open our eyes and our hearts and our minds to some of the points of view of the other side. It is hard to do sometimes because we have people around here who are so partisan that they think there is only one side. I can tell you, there are two sides.

I remember the day when Republicans wouldn't vote for any social spending program, and I remember the day when Democrats thought everything should be a social spending program and didn't care where the moneys were coming from or if they were there at all. I have seen both sides, both extremes, throughout my 41 years in the U.S. Senate. I have also seen times when leadership, true leadership, has brought us together, where consideration was given to the Democratic side, consideration was given to the Republican side, and we worked out our difficulties. We worked together. We didn't mouth off all the time against the other side. Naturally, I like those days better than what we have today.

Mr. BROWN. Senator HATCH?

Mr. HATCH. Yes, sir.

Mr. BROWN. Thank you, Senator HATCH.

Mr. HATCH. I didn't yield to you. I am saying I will yield for a question.

Mr. BROWN. The question is this. I appreciated the exchange we had in the Finance Committee the other night—

Mr. HATCH. I felt bad about that.

Mr. BROWN. I am fine. I just wanted to clarify something. When we had our little exchange a couple of Thursdays ago, I talked about the bill I thought was much more heavily weighted toward the top 1 percent. I wanted to put another number out there and just ask you your opinion.

The Center on Budget and Policy Priorities yesterday said that in the Bush tax cuts, 27 percent of the tax cuts went to the top 1 percent. Their studies show that 62 percent of this tax cut goes to the 1 percent. I know in the Bush days people thought too much of it went to the top 1 percent. That was only one-quarter. This is almost two-thirds of that goes to the top 1 percent.

I wonder, Senator HATCH, if you would explain that to us.

Mr. HATCH. I would like to be able to look at that particular analysis. There are other analyses that indicate that, yes, we can do better in this bill but also would disagree with that one. I don't happen to have my hands on those documents at this time.

To make a long story short, we know you can come up with any outside liberal faction and come up with criticisms of anything around here, and we also know we can find some outside conservative factions that would cause most of us to cringe and wonder what in the world is going on.

I can tell you this. I know what is going on; that is, we are spending ourselves into bankruptcy, and we are not doing a good job here. We are not watching the moneys of the American people. In fact, one reason we can't watch them very well is because they are all spent. We continuously have people come to the floor and act like they are better than others because they want to spend all our money to help the poor. I would love to help the poor. I grew up in a very poor family—poor in the sense of money, great in the sense of everything else.

Let's be honest about it. We are in trouble. This country is in deep debt. You don't help the poor by not solving the problems of debt too. You don't help the poor by continually pushing more and more liberal programs through that don't do the job anyway. You don't help the poor by continually pushing programs that really don't work.

Mr. BROWN. Will the Senator yield for a question?

Mr. HATCH. For a question.

Mr. BROWN. Thank you. I accept that, but this bill was not spending money on the poor, except Senator LEE and Senator RUBIO wanted to do a child tax credit, and we have done the earned-income tax credit. You supported some of this—

Mr. HATCH. If you have a question—

Mr. BROWN. But one of the things we could be doing instead of this bill is the CHIP program, which you proudly, with Senator Kennedy, offered 20 years ago. There are going to be letters that will go out to people in Virginia next and Ohio and other States—

Mr. HATCH. I got the point.

Mr. BROWN. This is not a giveaway. This is something we have done bipartisanship. Is there something we can do to—

Mr. HATCH. Let me take the floor back.

Nobody believes more in the CHIP program than I. I invented it. I was the one who wrote it. Kennedy came over and became the one who helped put it through.

Mr. BROWN. We recognize that.

Mr. HATCH. Of course I do. I don't think I do everything on my own here. I have to have good Democratic friends to do it. I don't think you do either. Let me tell you something. We are going to do CHIP. There is no question about it, in my mind. It has to be done the right way. The reason CHIP is having trouble is because we don't have any money anymore. We just add more and more spending and more and more spending, and you can look at the rest of the bill for the more and more spending.

I happen to think that CHIP has done a terrific job for people who have really needed the help. I have taken the position around here for my whole Senate service that I believe in helping those who cannot help themselves but would if they could. I have a rough time wanting to spend billions and billions and trillions of dollars to help people who will not help themselves—who will not lift a finger—and expect the Federal Government to do everything.

Mr. BROWN. Will the Senator yield?

Mr. HATCH. Unfortunately, the liberal philosophy has created millions of people that way, who believe everything that they are or ever hope to be depends upon the Federal Government rather than on the opportunities that this great country grants them.

I have to say that I think it is pretty hard to argue against these comments because, if you look it over, for decades now, we have been spending more than we have, building more and more Federal programs, some of which are lousy, some of which are well-intended, and some of which are actually good, like the CHIP program. We are going to get CHIP through. There is no question about that. I am going to see that it gets through.

Mr. BROWN. Will the chairman yield for a moment?

Mr. HATCH. I will yield for a question.

Mr. BROWN. OK. My one comment about CHIP, if that is OK, is that there are letters that are going to go out. I so respect what you did with Senator Kennedy. I know that your work was exemplary on it, 20 years ago, to start the Children's Health Insurance Program.

Mr. HATCH. I was the one who pulled Kennedy into it.

Mr. BROWN. I know. We all understand that.

Mr. HATCH. I wrote the doggone bill.

Mr. BROWN. We so appreciate that, Mr. Chairman.

My concern is that you know some of these families. When you write a bill like that, you meet a lot of these families who benefit—209,000 in my State alone. Some of the parents of those kids, if we don't move on CHIP in the next week or so, are going to get letters in the mail that read, "Sorry, your child's health insurance is going to expire," while we are sitting here, dressed pretty well. I know you said that you grew up with the poor people, is how you said it the other night, but I worry about these families, and these are families with jobs. You know that about CHIP. These are families who make \$8 and \$10 and \$12 an hour, who don't have insurance, and they are going to get letters, reading: Your insurance is canceled.

How can we let that happen, Mr. Chairman?

Mr. HATCH. I don't intend to let that happen. I think that we will get CHIP taken care of and, hopefully, a number of other things, too, but we are going to have to resolve some of these big problems around here, it seems to me, before we do get those problems solved.

Mr. BROWN. Thank you, Mr. Chairman.

Mr. HATCH. But to prey upon the CHIP program as though it is the be-all and end-all of everything here in every aspect of this debate is not quite right either.

All I can say is that I don't know anyone here who is not going to support CHIP when we bring it up, and I am one who wants to make sure that we bring it up. I appreciate my friend's feelings on this matter.

Look, I like my friend from Ohio. He is sincere; he is dedicated; he is liberal and well-meaning, but I would like to see him be a little more concerned about everyone else.

Let me just finish by saying that I am happy to be in this body. It is the greatest deliberative body in the world, but we are not living up to our potential, and we are not doing the job. We are getting into these little snits and fights around here that don't amount to a hill of beans in the final analysis. I would like to see us all get together and start running this country in a good manner—living within our means and finding ways of increasing our economy so that we can take care of the poor better than we are right now and do the things that we all know we should be doing.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, just to respond briefly to the chairman, the chairman, I think, said about eight times that what really ought to be the focus here is working together. I so share that view.

As we start voting today, I would just like for the public to understand that this side was never given the chance on this tax bill to work together—never once. The majority leader announced, right at the outset, that the most partisan process would be used. It is called reconciliation. It means that it is our way or the highway, that we have the votes, and that is the end of it.

I appreciate what the chairman has said about emphasizing our working together, but that was taken off the table by the majority leader when we started, when it was declared that we would use the reconciliation process.

There are other areas that I will just touch on.

The chairman made mention of the fact that everyone over here is for socialized medicine. Right now, what we are trying to do is to ensure that we don't have upheaval in the private insurance marketplace because of the majority's effort to unravel the Affordable Care Act. The Affordable Care Act is not socialism. It focuses on private sector choices through the exchange. What the challenge is going to be is, if you further hammer this effort to increase choices in the private sector marketplace, you are just going to cause more problems for our people and make it more difficult for us to hold down the costs of medicine.

I will close this section of the discussion simply by clarifying again this point about the middle class, because Senator BROWN was right with respect to the number of families who are going to get hammered under the Republican bill, but when the Republicans said that is a partisan group, the figures Senator BROWN talked about are supported by nonpartisan organizations as well.

The Joint Committee on Taxation, which is composed of the people who are our independent tax referees, has indicated that by 2027, more than 50 percent of middle-class persons are going to see a tax hike. That is not a Democratic group; that is not a Republican group. That is an independent group.

I think that this has been instructive this morning. I am one who has dedicated my time in public service to trying to find common ground. I see Senator CORNYN and Senator TOOMEY, both of whom I have talked with about bipartisan tax reform—and, again, the chairman, whom I very much enjoy working with. Yet this tax bill has really been an anomaly; it has been so different from everything else. It is important that the public knows that when there was discussion about working together, the majority leader took that prospect off the table. It was ruled out—not going to happen. This was going to be a partisan bill. This would be just the opposite of what Democrats and Ronald Reagan would have wanted.

That is why 17 moderate Democrats, earlier this week, made one more plea, as we will continue through the day to

talk about, that if you want to do tax reform right, it has to be bipartisan in order to bring certainty and predictability to the private sector. It is not about socialism. It is about certainty and predictability for private sector growth.

I yield the floor.

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. TOOMEY. Mr. President, I just want to respond to my friend from Oregon.

I have enjoyed the many, many conversations that he and I have had on tax reform and other policies, but I want to strongly disagree with his characterization of this process.

What our friends on the other side of the aisle want to do is to be able to kill tax reform by filibuster. That is their goal here. That is what they want to do. In fact, they were kind enough to be explicit about it in a letter that they made public, in which 45 of the 48 Democratic Senators stipulated the terms under which they would be willing to work with us on tax reform. One of them—one of those terms—included that we had to use a process that would allow them to kill it by filibuster. They put that in writing. There were 45 of the 48 who signed the letter.

Now, how could we proceed and deliver the tax relief and the tax reform that we want to provide for the American people and our economy with the Democrats holding the threat over our heads that they would be able to kill it by filibuster?

Mr. BROWN. Will Senator TOOMEY yield?

Mr. TOOMEY. Let me finish my point. Then I will be happy to yield.

Mr. President, obviously, it would be malpractice for us to allow them to kill this that way. So we have taken an approach that fully allows unlimited Democratic participation, but at the end of the process, it is a simple majority vote, and a minority will not be able to kill this bill by filibuster.

In every step along the way, our Democratic colleagues have had every opportunity to weigh in, to engage. We had I don't know how many hearings on this. We had a full markup in the committee. Unlimited amendments were offered, debated, voted on. Here, over the next—I don't know—day or two, I expect that we will have many more amendments. There is no limit to the amendments that our Democratic colleagues can offer. It is not true to say that the reconciliation process precludes bipartisan participation. I hope that it doesn't.

This bill cuts taxes for middle-income families. That is a fact. It is not a convenient fact for some of my friends on the other side of the aisle, but it lowers taxes for working-class families and for middle-income families. That is a fact. It is going to help encourage tremendous economic growth by allowing our businesses to be competitive. That is a fact, and we will get into why, and we will get into

the details. The fact is that this is exactly what our economy needs right now. More importantly, it is exactly what our constituents need right now.

There is nothing about this process that precludes my Democratic colleagues from offering their amendments, engaging in a debate, and supporting the product in the end. By the way, I am still hopeful that there will be some support in the end because I think that it is going to be pretty hard to explain opposition to working-class and middle-class tax cuts and corporate tax reform that is going to generate strong economic growth.

I am happy to yield to the Senator from Ohio.

Mr. BROWN. Mr. President, has the Republicans' time expired?

The PRESIDING OFFICER. The majority's time has expired.

The Senator from Ohio.

Mr. BROWN. Mr. President, I am so amused at how any of my Republican colleagues can talk about this being a legitimate process and that they want Democratic support. I sat at the White House with Senator WYDEN, with Senator CORNYN, with Senator TOOMEY, with a number of—probably 11 or 12—Republican Senators on the Finance Committee, and with 6 on the Democratic side of the Finance Committee.

I went up to the President and had a copy of two bills in my hand. I brought it up to the whole group—the Patriot Corporation Act, on which I will speak in a moment. It does exactly what President Trump wants to do. It rewards corporations that pay good wages, that pay decent benefits, and that keep their production in this country. The President said that he liked it. He had had an interview with either Forbes or Fortune Magazine not too much earlier, and he had talked about it. Then I brought up to the President the Working Families Tax Relief Act, which puts money directly in the pockets of people who are making \$25,000 and \$50,000 and \$75,000 a year. The President said that he liked that.

But do you know what happened? He said it then, and he said it in a phone call that a group of us were on a little bit later. Do you know what happened? We know exactly what happened. They all went down the hall here to the majority leader's office. All of my Republican friends walked into that office, and they had their Wall Street lobbyists with them; they had their drug company lobbyists; and they had their tobacco company lobbyists. That is where they wrote the bill. There was no light of day on this.

Then my colleagues on this committee told us that it was a legitimate process on the night that we had the markup in the Finance Committee. They call it legitimate, but they give us a bill with almost no warning. They try to jam it through. They change it in the middle of the night. Then we talk about it the next day. Then they change it in the middle of the night

again. They add a healthcare provision about which the Congressional Budget Office said 13 million people will lose their insurance; rates will go up; premiums will go up 10 percent a year. If you are paying \$500 a month today, you will pay \$550 next year, and you will pay \$605 the following year, and you will pay \$660—something a month the following year.

I mean, don't even insult us by saying that this is a legitimate process. I don't even want to talk about the process, because that really doesn't mean much to people.

In this letter that my friend mentioned, the first line states: "We write to express our interest in working with you on bipartisan tax reform." That is what Senator WYDEN said, if you would like to look at it.

I want to talk about my amendment, which is exactly what Candidate Trump campaigned on, exactly what pretty much everybody on this side of the aisle stands for, but most importantly, it is exactly what the American people have asked for.

It is simple. It is called the Patriot Corporation Act. If a company does the right thing, if a company pays good wages and provides decent healthcare and retirement benefits to its employees and does its production in the United States, it will get a significant tax break based on the number of employees it hires—a significant tax break. President Trump said he liked that. He told Forbes that he wanted a bill with economic development incentives for companies. The President has said repeatedly that he wants legislation—a tax bill that supports companies that stay here and are patriotic, and he said that we should penalize companies that don't do their production in this country.

This bill now—comments from my friend from Pennsylvania notwithstanding—gives a massive, permanent tax cuts to large, multinational corporations, and it gives them more incentives to move offshore.

The Presiding Officer grew up in the Cleveland suburbs. A plant shuts down in Cleveland or Garfield Heights or Mansfield, where I grew up, it moves overseas, and it gets a tax break now. Don't you think we should fix that? Instead, this bill greases the wheels to send more jobs overseas. Of all the things we should fix, that is it. That is what the President wants to do, and that is what Senate Democrats want to do. Instead, Senate Republicans—again, that deal was struck back there in Senator MCCONNELL's office—Senate Republicans are writing a bill that gives huge tax cuts to the wealthiest people in this country.

The Center for Budget Priorities just yesterday came out with this, done precisely according to the numbers. In 2001 and 2003, 27 percent of the Bush tax cuts went to the top 1 percent. I thought that was too high at the time. This bill more than doubles that—61 percent of the benefits. It is not going

to the middle class, and they know that when they say it over and over. In addition, it kicks 13 million people off of their insurance. We know that.

Under this bill, U.S. companies would pay a rate of 20 percent on profit earned in a manufacturing plant in Akron, OH. That same plant can shut down, lay off its workers, build a new factory in Asia, and get a tax deduction for the cost of moving. Do you know what they pay? They potentially likely pay a zero-percent tax rate. So what are they going to do? Even in the Senate Finance Committee, where people are not as quick as one might think they are, 20 is a larger number than zero. Even we can figure that out. At 20 percent, what that means is that there is an even greater tax incentive to go overseas.

The Presiding Officer knows Cleveland well. He knows that my wife and I live in a neighborhood in Cleveland, OH. Our neighborhood ZIP Code is 44105. There were more foreclosures in my neighborhood in the first half of 2007 than any ZIP Code in the United States of America. Why? It wasn't the Wall Street scam that caused so many foreclosures later; it was mostly because of the loss of manufacturing jobs. Do you know why that is? Partly because of trade agreements like NAFTA, other trade policies, PNTR with China, and all that. Much of it was about tax legislation giving incentives to move overseas. Why are we doing more of it? This bill rewards companies for sending jobs overseas.

Our legislation, the Patriot Corporation Act, will work to keep jobs here. We know these corporate tax cuts are not going to end up in the pockets of ordinary working Americans.

Senator HATCH and I had a very public discussion in the Finance Committee a couple Thursdays ago when the bill was voted out. We talked about a number of things. One of the things we talked about was this promise, this assertion, this myth that if we give a company a big tax cut, then we know what they are going to do. They are going to hand it out to their employees. They are going to give a \$4,000 or \$5,000 or \$6,000 or \$7,000 a year raise. That doesn't happen. That has never happened. When this body passed a tax holiday a decade-plus ago, the money that was brought back from overseas at a lower tax rate went to executive compensation, to stock buybacks, and to dividends—almost all of it. Workers didn't get raises and they didn't invest more in our economy.

Companies are sitting on large stacks, huge caches of cash. Those companies can hire more people now. They can raise wages now. They are not doing any of that.

What we ought to do, instead of shoveling more money to the top, to these large corporations that outsource jobs, we ought to cut out the middleman and put the money directly into the middle class. If my friends want to give a tax cut to the middle class, why don't we

give a tax cut to the middle class? Why don't we directly put the money there?

I know the President said that he is a big loser on this bill personally, that it will cost him zillions of dollars—whatever he said. We know that is not even close to true. But if we really care about the middle class, I say to my colleagues, let's give a tax break to the middle class.

Think about it. They are not even hiding what they are doing. These cuts go to corporate stockholders. They don't go to raise wages; they go to executive compensation. They don't go to create jobs; they go to stock buybacks. They don't go to middle-class Ohioans, Oregonians, Texans, Pennsylvanians, or Alaskans. We know what will happen. Do you know what will happen? As Senator RUBIO said, after we pass this bill and the President signs it into law, the budget deficit will explode again. Do you know what will happen? Senator WYDEN knows. This will come back, and you guys will say: You know, we have this budget deficit, and we are going to have to raise the Social Security retirement age. Do you know what that means to a barber in Garfield Heights? Do you know what that means to a construction worker in Warren, OH? Do you know what that means to somebody who is working in manufacturing in Mansfield, OH? They can't work until they are 70. We can all work until we are 70, if our constituents allow us, because we have these jobs. Well, a lot of our constituents can't. And if that is the scenario—and it is almost inevitable—if we pass this bill, if we do this bill, if we pass this bill of big tax cuts for the wealthiest people in this country, we will drive a hole in the budget deficit, and then we will come back and make the middle class and working families pay to fill that hole. That is irresponsible. That is morally reprehensible.

I yield.

The PRESIDING OFFICER. The majority whip.

Mr. CORNYN. Mr. President, I ask unanimous consent that Senator BROWN be recognized to offer a motion to commit, which is at the desk, and that there be 30 minutes of debate on the motion; that following the use or yielding back of time, the Senate vote in relation to the motion with no intervening action or debate. I further ask that following disposition of the motion, the majority leader be recognized. I ask unanimous consent that the 30 minutes be equally divided in the usual form.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

The Senator from Ohio.

MOTION TO COMMIT

Mr. BROWN. Mr. President, I call up my motion that is at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The legislative clerk read as follows:

The Senator from Ohio [Mr. BROWN] moves to commit the bill H.R. 1 to the Com-

mittee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee;

(2) create a tax credit of up to \$1,500 per employee for employers that—

(A) maintain headquarters in the United States if the company has ever been headquartered in United States;

(B) maintain or increase the number of employees in the United States as compared to the number of employees overseas (including independent contractors);

(C) have not inverted to avoid United States taxes;

(D) pay not less than 90 percent of their employees in the United States an hourly wage that is not less than 218 percent of the Federal poverty line for an individual;

(E) provide quality health insurance coverage to employees in the United States;

(F) provide not less than 90 percent of their employees in the United States who are not highly compensated with a defined benefit plan or a defined contribution plan and match employee contributions to such plan up to an amount that is not less than 5 percent of the employee's annual compensation;

(G) pay to any employee who is a member of a reserve component (as defined in section 101 of title 37, United States Code) who serves on active duty an amount equal to the amount, if any, by which the employee's regular salary exceeds the employee's military compensation; and

(H) have a plan in place to recruit veterans; and

(3) fully offset the tax credit described in paragraph (2) by changing the corporate tax rate as necessary.

The PRESIDING OFFICER. There are 30 minutes of debate equally divided on the motion.

Who yields time?

Mr. CORNYN. Mr. President, I yield to the Senator from Pennsylvania for such time as he may use of up to 15 minutes.

Mr. President, I take that back.

The PRESIDING OFFICER. The majority whip.

Mr. CORNYN. Mr. President, I know that our friends across the aisle have offered a motion to commit to send this back to the Senate Finance Committee, but, as the ranking member knows, as the Senator from Ohio knows, the Senate Finance Committee has delivered a bill that received a vote of the majority of that committee, who considered this tax bill on a bipartisan basis in the committee. So it strikes me as odd, if not just outright fallacious, to suggest that we are somehow keeping them out of a bipartisan process. Just the opposite is true. They are taking themselves out of the process by obstructing, blocking, and doing everything they can to prevent us from actually delivering tax reform and tax cuts to the American people. That is what is happening here.

Just as the ranking member of the Senate Finance Committee, the Senator from Oregon, offered a motion to commit last night, just as the Senator from Ohio is offering a motion to commit here today, they are participating in the process while claiming to have no part of the process. The only prob-

lem is, they are not contributing anything positive. All they are trying to do is to blow up the process. They must like the fact that we have the highest business tax rate in the world, which forces jobs and investments overseas rather than encourages that money to come back home. They must like the fact that wages in America are stagnant. They must like the fact that working American families have not seen a pay increase because of those stagnant wages. They must like the fact that there are many people who are looking for work who can't find work, because they refuse to consider an alternative that might provide better wages and more jobs to people looking for work. They must think that 1.9 percent economic growth is the best we can do. This is the new normal after the Obama years, since the great recession of 2008, but I will state that the economy has grown at 3.2 percent since World War II. This is not the new normal.

We don't have to accept this. We can do better, but we can't do better when your head is in the sand and the only thing you want to do is to blow up our efforts to try to improve the quality of life, the standard of living, the take-home pay, and to reawaken the slumbering giant which is the American economy to restore this country to greatness and leadership in the world economically, militarily, and in every sort of way.

Mr. President, I yield to the Senator from Pennsylvania such time as he requires.

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. TOOMEY. I thank the Senator from Texas and the Presiding Officer.

Let's describe what is really going on. There are two big accomplishments with this legislation that I am really proud of, and they are the reason that this is going to succeed and that this is going to be a big success for the American people.

The first thing we do is we absolutely directly lower the tax on lower income and middle-income Americans, hard-working families, and folks who live paycheck to paycheck. The fact is, virtually all of them are going to get a significant tax cut. That is fact No. 1.

The second fact is, we fundamentally restructure the way we tax business so that we can be competitive, so that our workers can compete and win against companies from anywhere in the world, so that we will have more jobs, more companies, and existing companies will expand.

Those are the two things we are trying to do. That is what is in this bill, and that is why this is a great deal for the people I represent. Let me go through these individually.

The first is on the individual side of the Tax Code. I have said it before, and I will say it again. It doesn't matter how many times my colleagues on the other side get this wrong, the fact is, we are lowering taxes for every single

income category—absolutely, no exceptions, every category, and they know it. They absolutely know it. We do this through a number of mechanisms.

We double the standard deduction, so that on the first \$24,000 that a couple earns, they pay no tax at all—none, zero, nothing—and then the income above that is taxed at very low rates, and there are other deductions that are available beyond that. The fact is, that is one of our tools. Another is that we lower the rates. The rates that are applied to income are lower under our bill than under current law. We increased the child tax credit dramatically. That is another huge source of savings for people who have children in our country. That is a fact.

Let me start with this simple chart, which is a simple and compelling fact that is going to be hard for our colleagues on the other side to ignore.

A family of four who earns a median income, which is \$73,000 in America—a family of four: mom, dad, and two kids—is going to save \$2,200 a year in a lower tax bill. Their taxes go down by \$2,200 a year. How is that not a tax cut? How is that not good for that family? It is, and that is a fact. That is absolutely typical. That is just one illustration.

The second fact—and this chart is a little bit harder to read, but the folks on the Joint Committee on Taxation quantify whether people in different income categories are going to pay more or less. It is broken down into narrow incremental changes in income, showing people who earn less than \$10,000; people who earn between \$10,000 and \$20,000; \$20,000 to \$30,000; all the way up. This column is titled “Change in Federal Taxes.” In every single category, the dollar amount goes down. It is negative because every category of Americans is going to have a savings. We designed it that way. By design, there is a tax savings for all working families, all categories of income, all middle-income families. That is the reality. That is a fact that is illustrated here. And it is not my word; it is the Joint Tax Committee in their report of November 27.

Finally, let’s take a look at the last chart. What this shows is who gets the biggest percentage of relief, because it is not uniform across all the different categories of income. What do we see? The biggest tax cuts tend to be for the folks who have more modest income. Again, this is not my data. This is from the Joint Committee on Taxation, completely independent of us. The higher income folks get some tax relief, but it is not as much, relative to the percentage increase of savings for lower income and middle-income people. So those are the facts.

We can have lots of discussions about things on which we disagree, and we disagree on a lot of things. These guys want higher taxes. We like lower taxes. These guys like to redistribute wealth. We like people to be free to earn more and keep more of what they earn.

There are lots of differences, but let’s at least stick to the facts. These are the facts.

Now, let me move on to a discussion about the other big part of it. I said that there are two big accomplishments in this bill. One is direct tax relief for the people we represent. That is a fact. The second is making the changes to our business Tax Code so that we can actually have the economic growth we have been waiting for and have the prosperity we have been waiting for.

The fact is that we have lived through the weakest economic recovery in American history. In every past severe recession—even ordinary recessions—the economy has always come roaring back, and we have achieved economic growth that puts us back on the path we were on before the recession. That is what is normal for America—strong economic growth.

It didn’t happen this time. It didn’t happen after the great recession, and it is not just a coincidence. Now, as my colleague from Texas pointed out, there are some folks on the other side who think that America isn’t the country it was and just can’t really have strong economic growth anymore. That is absolutely nonsense. It is ridiculous. We are entirely capable of restoring the robust growth that allows our constituents to have a better standard of living. There is nothing about America that has lost that ability to grow and prosper. That is ridiculous.

What has happened over the last 8 years is that we have had the wrong policies. President Obama and our Democratic colleagues got everything they wanted when they had complete control of the government: huge tax increases, massive wasteful spending bills they called the stimulus, government virtual takeover of healthcare, massive overregulation of the whole economy. Lo and behold, the result was exactly what we feared—really weak economic growth, actually unprecedented weak growth for an extended period of time.

Well, one of the problems they inflicted on us was some really bad tax policy and multiple tax increases. While the rest of the world has been making their tax code on the business side more competitive and more aggressive, we have actually gone backwards. We haven’t had a major reform since 1986, and the incremental changes have been counterproductive. So here is a big chance to make a huge improvement.

One of the things I am most excited about with this is that I am completely convinced that the passage of our bill is going to address one of the most persistent and really maddening challenges that we have, which is stagnant wages of working Americans. They have been stagnant for years. So you might ask: Why are they stagnant? Again, it is not a great mystery, and it is not an accident. Under the Obama administration era, we saw a collapse

in the growth of invested capital. That means investment in the kind of equipment that makes workers more productive.

It is growing worker productivity that allows us to have higher wages. Think about it this way. You go to a construction site, and you have two guys digging holes. One guy is operating a backhoe, and one guy is swinging a shovel. Which one is getting paid more? I guarantee you every time it is the guy operating the backhoe, and it is not because there is a minimum wage there that forces it. It is because the guy operating the backhoe is more productive. He has a set of skills, and he is using them on a big piece of expensive equipment. He is able to dig a lot more dirt in any unit of time than the guy swinging the shovel. When business is able to put capital to work, workers become more productive and they make more money. That is what is going to happen under our bill.

One of the things we do, fundamentally, about the business side of our Tax Code is that we lower the cost of investing in that new equipment—that new tractor, that new vehicle, that new machinery, filling that new plant with the ability to produce more goods and services. Our bill makes that more affordable, and when you make that more affordable, guess what, businesses buy more tractors and factories and backhoes. When they buy those things, someone has to operate them. That means they are creating new jobs. Guess what. Someone else got to have a job in building it in the first place. I know that some of our colleagues don’t understand how that leads to growth. They don’t understand. So I am trying to explain this. If you have more invested capital, you increase the productive capacity of the economy, you produce more goods and services, you have more workers needed to do that and more wages.

Guess what. Businesses don’t go out and raise wages because they wake up one day and decide: Oh, I think I will be generous today. That is not what happens. What happens is they have to compete for workers. They need more employees. There is a limited number, and so they start bidding up wages. That is what I want to see, and we are going to see that. We are going to see so much demand for workers that companies have no choice but to offer more compensation, better terms. That is how people have a higher standard of living. That is how they get the pay raise they ought to have.

Let me mention another provision in our bill that is extremely constructive. We are fixing a badly flawed international treatment for our multinational companies. I think our Senator from Oregon, our Democratic colleague, has acknowledged real problems in the way our system works. The short version is that we have a system that encourages companies to move overseas. Has anybody heard of inversions? I think we all have.

Why do companies invert? It is because there is a tax code that drives it. It is now very hard to explain and justify why you would headquarter a multinational company in the United States when we see uniquely put multinational companies at a competitive disadvantage because of our tax system. So we are changing that so that we can compete.

It is very good to have multinationals headquartered in America. I have a number of them in Pennsylvania. There are great jobs in Pennsylvania supporting all of their business domestically and supporting a lot of their business internationally.

Now, in order to cover the cost of what we are doing—the tax reductions, the rates reductions, allowing the lower cost for deploying capital—we have some offsets. We have ways that we are asking business to pay more taxes, in some respects, where it will not be harmful for economic growth. We limit the amount of interest that a business is going to be able to deduct going forward. We limit deductions that favor certain industries over others. We limit deductions for certain fringe benefits, and we close a lot of loopholes. That helps us generate the revenue that allows us to have the constructive pro-growth features, like lower marginal rates and lowering the cost of putting capital to work. So that is what we are trying to do here. That is what we do in our legislation.

The effect of this is very, very clear. A large number of economists have acknowledged that it is going to mean more business investment, more new businesses being launched, businesses moving from overseas back to America, expansion of existing businesses. All of that activity requires more workers—all of it—to fill the additional jobs that are going to be created. That means more jobs, but it also means upward pressure on wages if everyone has a job now because businesses are going to have to compete.

To be continued.

The PRESIDING OFFICER (Mrs. FISCHER). The Senator's time has expired.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Madam President, I first want to respond to the Senator from Texas, and then I am going to pose a question to the Senator from Ohio.

The Senator from Texas talked about how everybody on this side was obstructing bipartisan tax reform. I am a little puzzled by that, having written the only two bipartisan tax reform bills that have been before the Senate. Maybe the Senator from Texas will bring his bipartisan tax reform bills over and we could look at them at some point.

One of the keys to that bipartisan proposal—and it relates to the point made by the Senator from Pennsylvania—was our cosponsor, Senator Gregg. Our former colleague, who is

very knowledgeable about economics, said that what he wanted to do was to make it more attractive to do business in the United States. The heart of that bipartisan bill was to make it more attractive for small businesses and businesses of all sizes to create red, white, and blue jobs.

This bill does just the opposite. It makes it more attractive to do business overseas. It is not what the bipartisan bill was all about. It is not what our former colleague, Senator Gregg, signed onto when he went onto our bipartisan bill.

I think I would like now to pose a question to my colleague, a valuable member of the Finance Committee, about why the patriot corporation legislation is so important. I think my colleague believes that it is so important—as I did with Senator Gregg, the Republican from New Hampshire—that we ought to make it more attractive to have red, white, and blue jobs. Is that really what my colleague is working on here?

Mr. BROWN. Madam President, I thank the Senator from Oregon, and I appreciate the time in this as we wind down this debate.

The answer is yes. We have a tax system right now in place. I hear my colleagues on the other side of the aisle disingenuously say: Well, as for the Democrats, because they don't like our tax plan, that means they are for the tax system the way it is. Of course, we don't like the tax system the way it is, and we particularly don't like it in States like mine and, I would say, especially in places like Eastern Oregon, where companies shut down production in Lima, OH, or Springfield, OR, and move to Wuhan or Beijing and get a tax break for doing it. We want to close that loophole, but you know what, this bill explodes that loophole. It explodes it, because, as I said a few minutes ago, if a plant shuts down in Barberton or it shuts down in Xenia or it shuts down in Zanesville, the company, under this bill, would pay a rate of 20 percent on profits. If it shuts down and moves to Asia, it can build a new factory and get a tax deduction for the cost of moving, still, and pay a U.S. tax rate of zero. So why wouldn't they move?

Mr. SULLIVAN. Will the Senator from Ohio yield for a question?

Mr. BROWN. Briefly, very briefly.

The PRESIDING OFFICER. The Senator from Alaska.

Mr. SULLIVAN. As to the issue on economic growth, I have been coming down to the floor in my relatively short time here and talking about growth, growth, growth, growth. I have not in 3 years—3 years—heard my colleagues on the other side of the aisle say that economic growth of 1.5 percent for almost 10 years is good for the country, good for workers in Ohio.

Mr. BROWN addressed the Chair.

Mr. SULLIVAN. Here is my question.

Mr. BROWN. I take back my time.

Mr. SULLIVAN. Here is my question. Will the Senator yield for a question?

Mr. BROWN. Sure.

The PRESIDING OFFICER. The Senator from Ohio has the floor.

Mr. BROWN. OK, I will yield for a question, if it is a question.

Mr. SULLIVAN. Here is the question.

The PRESIDING OFFICER. The Senator from Alaska.

Mr. SULLIVAN. Do you believe that the new normal is 1.5 percent, like CBO, like the Obama administration said—GDP growth of 1.5 percent for the entire future? Is that what you believe?

Mr. BROWN. Madam President, I reclaim my time.

Mr. SULLIVAN. If you don't, how do we get that faster growth?

Mr. BROWN. Madam President, I reclaim my time.

Of course, I don't believe that is the new normal. It is the same old game they played before. If you are not for our tax plan, then you are not for tax reform. Nobody believes that.

Of course, we don't think 1.5 percent is the normal. But do you know what else we know? We know that the last time, 20 years ago, when we focused on the middle class and cut taxes on the middle class during the Clinton years, the economy exploded. There were 22 million private sector jobs.

But do you know what happened a dozen years ago? President Bush did two tax cuts for the wealthy, under the view that it trickles down and everybody will do better. During 8 years of President Bush, there was no net job growth.

Yes, during the last few years, we have had this low level of GDP growth for a whole lot of reasons, but you don't fix it—you don't grow the economy—by giving tax cuts for the rich with the hope of it trickling down. One of the ways you fix that is to do the patriot corporation legislation. If a company does the right thing, if a company pays good wages, if a company provides decent health benefits and retirement benefits and keeps its production in the United States, that company gets a better tax rate—\$1,500 for workers, the way this amendment would work. That is how you grow the economy. That is what Candidate Trump said and then President Trump said to me in a meeting with all my Finance Committee Republicans in the room—in the President's Cabinet room. Now, we know that. That just goes without saying, in spite of the myth that we continue to propagate on the floor.

Before I turn it to Senator DURBIN, who is one of the original authors of the patriot corporation legislation, I want to say one other thing. We have seen some pretty charts on this floor about middle-class tax cuts. Well, what we didn't hear mention was that on about the third year of this bill, the tax cuts go down and down and down and then they cross zero, and then you have tax increases. The Tax Policy Center said that, in 2019, 13 million

households will have a tax increase; in 2025, 19 million households will have a tax increase; and in 2027, 87 million will have tax increases. Those aren't the Trump family that will have tax increases. Those aren't Senators' families that will have tax increases. Those are working families in Toledo, in Dayton, and working families in Omaha and in East St. Louis, IL. They are the ones who are going to get hit with these tax increases while the wealthy continue to get more tax breaks.

I will yield the remainder of the Democratic time to the assistant Democratic leader, Senator DURBIN.

The PRESIDING OFFICER. The assistant Democratic leader.

Mr. DURBIN. Madam President, let me thank my colleague from Ohio for raising this important issue. It comes down to a very basic question for the Senate. We have a tax code that creates incentives and penalties for certain conduct. We encourage Americans to give to charities, and we give them a deduction. We encourage Americans to own homes, and we let them deduct the cost of interest on their mortgage. We encourage them in so many different ways and discourage other conduct.

Why shouldn't we encourage American businesses to hire American workers? Why shouldn't we reward American businesses that keep their businesses in America and not move them overseas? Why shouldn't we incentivize businesses and corporations to pay a decent minimum living wage to their employees, to provide basic benefits when it comes to health insurance and healthcare, and a good retirement plan? Why shouldn't we incentivize American companies to hire veterans? Why don't we put in our Tax Code incentives that create stronger, better, patriotic American corporations?

I am going to wave the flag here. I think there are a lot of great corporations, companies in America that really do care for this country. Some don't, and I don't think they should be rewarded for turning their backs on America—but we do.

In the current Tax Code, if you decide to ship your jobs off overseas, send your factories overseas and put Americans out of work, do you know what the Tax Code says? Be my guest. The provision says you can deduct the cost of moving so we incentivize and reward companies that want to leave America.

What Senator BROWN and many on this side of the aisle believe, as I do, is why don't we incentivize the companies that want to stay in America? Why don't we incentivize those who say: We want to hire American people and pay them a decent wage.

I think that is what a tax code is all about, to create incentives for good things for the American economy and discourage bad things, and so I introduced this bill several years back. Congresswoman SCHAKOWSKY of Chicago joined me in that effort. We have had this bill there. Senator BROWN has been

such a leader in this area. I was proud to stand with him today to do this jointly and offer this as part of the tax plan.

So it is a basic proposition for President Trump and for the Republicans. Do you believe—do you believe American businesses that stay in this country deserve a break? Do you believe American businesses that pay a decent wage to their employees deserve a tax break? Do you believe American companies that put together health insurance and retirement plans that are fair and just for their workers and their families deserve a break in our Tax Code? Do you think we ought to give a helping hand to those companies that will hire a veteran, put a veteran to work? Do you think our Tax Code should also recognize that some companies are going to hire disabled people and give them a chance of a lifetime? Do you think all of those are good conduct by corporations that deserve not only a pat on the back but a helping hand when it comes to the Tax Code? That is what this is about. It is very basic. That is what I believe. I think that is what most of the people in Illinois believe. I think that is what President Trump might have been speaking to during the course of his campaign, about creating jobs in America.

This President and those who are in his party now have a chance to put a vote on the board and show they believe that too. If you vote against this, how in the world would you explain it when you go home? Oh, yes, I voted against patriot corporations. I don't think we ought to reward American companies that hire American workers and treat them fairly. How do you explain that?

This Tax Code is loaded with incentives. It is loaded with special interests. The special interest we are focusing on are American workers and their families with this amendment. We are focusing as well on the companies that respect them, treat them fairly, pay them a decent wage, and give them a fighting chance to make it in America. It sounds to me like a middle-class issue. It sounds to me like a middle-income issue. It sounds to me like a good economic growth policy, not just to increase corporate profits by reducing their taxes but to make sure the company's business model is based on what is good for the future of America and what is good for our economy.

Yes, I am waving the flag here. I am proud to do it. I want to wave a flag at every company that respects American workers and treats them the way they deserve, and I think this is a good way, a good step in that direction.

I thank Senator BROWN.

Mr. BROWN. Madam President, how much time remains on the Democratic side?

The PRESIDING OFFICER. Three and a half minutes.

Mr. BROWN. I appreciate the leadership of Senator DURBIN on this issue.

I want to ask Democratic Ranking Member WYDEN a question as we wrap

up. We have heard that in order to sell this scam that we see rushed through and negotiated in the majority leader's office with his Wall Street and drug company lobbyist friends, that to sell this scam for the 1 percent and their billionaire contributors, that Republicans continue to say the Democrats didn't want to participate, didn't want to do this in a bipartisan way. Senator WYDEN and I were at the White House when I handed the President the Patriot Corporation Act and handed the President the Tax Relief for Working Families Act. Other Democrats were saying: Here are some ideas that can make this truly a bill aimed at the middle class, helping the middle class and expanding the economy.

I keep hearing them say: We didn't want to do this. I mean, really. So I want to ask Senator WYDEN—he is the senior Democrat on the Tax Committee—would you just expand on that? I mean, what really happened?

Mr. WYDEN. I very much appreciate what you and Senator DURBIN are seeking to do because not only have you tried to generate bipartisan support for it—I was there at the White House when you handed it to the President. That was what the moderate Democrats tried to do again a couple of days ago, to say: Look, we want to show enormous good faith behind the cause of bipartisanship. I sure wish the Republican leader, Senator CORNYN, had stayed on the floor because he was attacking Democrats for obstructing the cause of bipartisan tax reform. He knows full well that I have written two bills.

By the way, Republicans said, as part of that bill—unlike this one—that they want everybody in America to get ahead, not just the folks at the top. The senior Republican, Senator Gregg from New Hampshire, Republican chairman of the Budget Committee, made the agreement with me to make it attractive to create red, white, and blue jobs, not to make it more attractive to ship jobs overseas.

So I want to give my colleague the last word with respect to the importance of this, but people ought to understand, A, Democrats have been showing for months—for months—how strongly we feel about doing this in a bipartisan way; B, my colleague on this particular issue, patriot corporations, handed this proposal to the President asking for bipartisanship, and we have had a bipartisan proposal for years. Senator CORNYN has never had a bipartisan tax reform proposal.

I would like to let my colleague finish up.

Mr. BROWN. This is a really simple debate. Then-Candidate Trump, President Trump, has said: We reward corporations that do the right thing: They pay good wages. They provide decent benefits. They keep their production in the United States. He then went on to say: Penalize companies that don't, but if they are patriotic, you give them a tax break.

The Brown-Durbin amendment bill provides roughly \$1,500 for every employee when companies do the right thing. Why would we not want to reward American companies that are making things in America?

This suit I wear is made by union workers 10 miles from my house. Why wouldn't we want to reward companies that do that instead of reward companies that go overseas?

Vote for the Brown-Durbin Patriot Corporation Act Amendment.

I yield back my time.

The PRESIDING OFFICER. All time has expired.

The question is on agreeing to the Brown motion to commit.

Mr. WYDEN. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The result was announced—yeas 48, nays 52, as follows:

[Rollcall Vote No. 286 Leg.]

YEAS—48

Baldwin	Gillibrand	Murray
Bennet	Harris	Nelson
Blumenthal	Hassan	Peters
Booker	Heinrich	Reed
Brown	Heitkamp	Sanders
Cantwell	Hirono	Schatz
Cardin	Kaine	Schumer
Carper	King	Shaheen
Casey	Klobuchar	Stabenow
Coons	Leahy	Tester
Cortez Masto	Manchin	Udall
Donnelly	Markey	Van Hollen
Duckworth	McCaskey	Warner
Durbin	Menendez	Warren
Feinstein	Merkley	Whitehouse
Franken	Murphy	Wyden

NAYS—52

Alexander	Flake	Perdue
Barrasso	Gardner	Portman
Blunt	Graham	Risch
Boozman	Grassley	Roberts
Burr	Hatch	Rounds
Capito	Heller	Rubio
Cassidy	Hoeven	Sasse
Cochran	Inhofe	Scott
Collins	Isakson	Shelby
Corker	Johnson	Strange
Cornyn	Kennedy	Sullivan
Cotton	Lankford	Thune
Crapo	Lee	Tillis
Cruz	McCain	Toomey
Daines	McConnell	Wicker
Enzi	Moran	Young
Ernst	Murkowski	
Fischer	Paul	

The motion was rejected.

The PRESIDING OFFICER (Mr. SASSE). The Senator from Colorado.

Mr. GARDNER. Mr. President, I ask unanimous consent that Senator CASEY be recognized to offer a motion to commit, which is at the desk; that the time until 2:15 p.m. be equally divided in the usual form for debate on the motion; and that at 2:15 p.m., the Senate vote in relation to the motion with no intervening action or debate. I further ask that following disposition of the motion, the majority leader be recognized.

The PRESIDING OFFICER. Without objection, it is so ordered.

REQUEST FOR AUTHORITY FOR COMMITTEE TO MEET

Mr. GARDNER. Mr. President, the Judiciary Committee does not have the approval of the Democratic leader to meet; therefore, they will not be permitted to meet past 12:30 p.m. this afternoon.

I ask unanimous consent that the request for authority to meet be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

U.S. SENATE,
COMMITTEE ON THE JUDICIARY,
Washington, DC, November 28, 2017.

COMMITTEE ON THE JUDICIARY

Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet during the session of the Senate, on November 30, 2017, at 10:30 a.m., in SD-226 of the Dirksen Senate Office Building, to conduct an executive business meeting.

Sincerely,

CHARLES E. GRASSLEY,
Chairman.

Mr. GARDNER. Mr. President, I come to the floor to talk about the historic opportunity we have before us to grow the American economy, to create jobs, and to make sure Washington has less money in its pockets and the people across this country have more money in their pockets.

I rise to support the pro-growth tax reform proposal before the Senate. I rise to support modernizing and simplifying the American tax system to make it competitive. I rise to support American workers who haven't seen wage growth for far too long. I rise to support American families.

It has been 30 years since this country last reformed the Tax Code. We haven't modernized our Tax Code in over 30 years, since 1986. Since that time, we have had lobbyists and special interests adding on and building on loopholes and giveaways to what once was a competitive tax system. That 30 years of drag on the Tax Code has made it more out-of-date day by day. It is so out-of-date that American families and businesses now spend 6 billion hours and \$263 billion every year just to file their taxes. That is bigger than the economic output of the nation of New Zealand, just to file our taxes every year.

Meanwhile, we have watched the world change since 1986 significantly. Other countries have learned how to use their tax codes to entice U.S. businesses overseas—businesses from around the globe—to their country, to move away from the United States to their countries' more competitive tax code. That disparity between the U.S. Tax Code and foreign tax rates has literally chased jobs and wages out of this country. Companies now not only invest in low-tax foreign countries, but they leave U.S. dollars abroad without bringing them back into the United States. Those billions have piled up, and now it is estimated that there is somewhere around \$2.5 trillion in for-

eign profits being held by U.S. multinationals overseas.

That tells us three things: No. 1, corporations will find low-tax jurisdictions; No. 2, without this reform, it isn't changing anytime soon; No. 3, American workers are the ones who are paying the cost of this failed economic system. It is the American workers who suffer in the form of higher taxes, lower wages, and a less competitive economy.

We have before us an opportunity to change this. This reform will bring the kind of relief Americans have been demanding for a number of years, for over a decade—lower taxes, higher wages, and less time and hassle filing their taxes. This change will mean that a family of four—according to the nonpartisan Tax Foundation—earning the median family income of \$73,000 would see a tax cut of nearly \$2,202. That is a 60-percent cut next year over what they paid last year with the passage of this bill. A single parent with one child and an income of \$41,000 will see a cut of more than \$1,400, according to the nonpartisan Tax Foundation. That is a cut of 70 percent in their tax rates from what they paid this past year to what they would pay next year. This change will bring thousands of dollars in higher wages as companies begin to invest in America again.

The Council of Economic Advisers has estimated that just lowering the corporate rate alone would raise average income around \$4,000 to \$4,385 in my home State of Colorado. The academic literature supporting that analysis suggests the gains could even be bigger. This change will reduce the wasted billions of hours spent filling out the paperwork, dotting the i's and crossing the t's, just to file your taxes.

The Council of Economic Advisers estimates that after passage of this bill, about 92 percent of taxpayers will use the standard deduction rate rather than itemize their taxes, and because the standard deduction will have been expanded, they will end up being better off.

It shouldn't be more fun going to the dentist than it is figuring out your taxes. We can't let this moment pass without bringing this relief to America's taxpayers. Doing that would only chase more dollars and jobs out of the country. The result of voting against this reform can be summed up in the information I have right next to me.

Here is the first one. This shows how our corporate tax rate over time—since the 1980s and 1990s—has stayed flat, has stayed the same, while OECD nations and while our competitors have lowered their rates and become more and more competitive over time. Countries like France, Germany, Spain, Italy, Greece, and country after country have lowered their corporate tax rates far less than our rates today. Indeed, the average European corporate statutory rate is around 18 or 19 percent. The United States remains stuck at 35 percent—the highest statutory tax rate in the industrialized world.

When a company decides it wants to expand or buy new equipment, it looks at these rates to see how much extra revenue it needs to generate in order to make the expansion profitable. The higher the rate, the harder it is to generate enough revenue to justify the investment.

It doesn't take much more than this chart alone to know that investing abroad has made a lot of sense to far too many people. Businesses have responded to this. They have moved. As a result, business investment in capital in the United States is at a low. Investments in new structures, equipment, and intellectual property have some of its lowest rates we have seen.

Indeed, Council of Economic Advisers Chairman Kevin Hassett recently warned that there is a "crisis in our country" because of the lack of what is called "capital deepening"—which is what an economist would use for the term meaning the impact of capital stock—on worker productivity. Worker productivity, in turn, is what drives up wages. That makes sense. The more productive a worker is, the more the employer is willing to pay that worker to keep him or her.

That leads us to the other piece of information that is important to look at. You can see the effects here. The relationship between corporate profits and wages has broken down over the past couple of decades. Prior to 1990, when corporate profits went up by 1 percent, wages went up by more than 1 percent, but that has changed because of our uncompetitive tax system. From 2008 to 2016, a 1-percent increase in corporate profits corresponded with only a 0.3-percent increase in worker wages. When we hear about a growing income inequality, which is something we have to address, this is part of the story. This is part of the reason we have income inequality, because that ratio has shifted as a result of people going overseas, money being kept overseas, and our tax rates simply being out-of-date and out of order.

One of the biggest culprits is that corporate tax rate. It is what causes that disconnect between profits and wages. Businesses are investing those dollars overseas, and they lay off workers in the United States, expanding in Poland instead of Portland or not just expanding at all. No matter which option they choose, the American worker loses out. That is why experts say employees bear 45 percent to 75 percent of the burden of corporate taxes—because businesses invest in them less the higher the tax rate goes.

That brings us to the third point of information. The empirical evidence is remarkably clear. Countries with lower tax rates have much higher wage increases than countries with higher corporate tax rates. High-tax countries, like the United States, have weak wage growth, less than 1 percent—even close to zero. You can see this. The highest statutory corporate tax rate countries in the world have less than 1-percent

wage growth. High-tax countries, like the United States, have that extremely weak wage growth. Low-tax countries, though, see the wage growth of 1 percent, 1.5 percent, 2 percent, 4 percent, and that is because low-tax countries create an environment that encourages businesses to grow and to expand, while high-tax countries, like the United States, chase money out of the country.

Over the last several years, we have been told we need to get used to low wages—that we have to get used to low wages and low GDP growth. We have been told we just need to accept a secular stagnation theory; that the American economy's prime has gone away. I don't believe that. I don't think anybody in this country should believe that. I believe our economy's best days are ahead of us if we pass the kind of policies we can this week.

Until we get our Tax Code competitive again, there are people who are going to think the secular stagnation is all we can get. They will be stuck with low growth, low wages. Bipartisan groups have pushed for ways to change this: Simpson-Bowles Commission, Wyden-Coats, even President Obama himself called for tax cuts in his 2011 State of the Union Address. In fact, President Obama's economic adviser, Larry Summers, said that reducing the corporate tax rate and lowering the competitive disadvantage faced by American multinationals is "about as close to a free lunch as tax reformers will ever get."

Here we stand at the end of this reform process, and the opponents of this reform simply pound their fists on their desks and shoot off standard talking points about millionaires and billionaires. They told us from the outset, in a letter to Senator MCCONNELL, that they didn't want to cut taxes for everyone, so they wouldn't play a meaningful part in crafting the package. What a shame that has been. They could have worked with us, offered proposals that would help us find that solution that benefits all. They rail against different specifics, often mixing up what is in the House proposal with what is in the Senate's proposal because it is politically expedient.

There really have been no honest, substantive amendments to make the bill better, as we have asked time and time again. It is unclear if they will even support amendments that mirror the bills they themselves have introduced because I am afraid the opponents aren't interested in making the bill better. They are interested in a political fight and continuing to see Americans suffer under low wages and high taxes, but they don't tell us why, other than "just not this bill."

We have a chance to help the middle class. We have a chance to cut taxes, to grow the economy. For Coloradans, it means more jobs, it means higher wages, it means true economic growth. Let's get away from that Atari-era 1986 Tax Code, and let's put forth some-

thing that works for this generation, the next generation, building competitiveness, building opportunity, and building an America we were all proud of.

Thank you.

I yield the floor.

The PRESIDING OFFICER. The Senator from Pennsylvania.

MOTION TO COMMIT

Mr. CASEY. Mr. President, I have a motion to commit at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The senior assistant legislative clerk read as follows:

The Senator from Pennsylvania [Mr. CASEY] moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) establish an exception to reduced rates for certain corporations in order to ensure any tax windfall to profitable corporations also goes to increasing worker wages by—

(A) requiring corporations to annually determine whether their aggregate worker wages, excluding executive wages, increase by an amount at least equal to increases in executive compensation, stock buy backs, and dividends to shareholders; and

(B) with respect to companies failing this test, providing that the corporate rate reduction shall not apply for the following year and the corporate rate under the Internal Revenue Code of 1986 shall be applied and administered as if the provisions reducing such rates had not been enacted.

Mr. CASEY. Mr. President, I rise to speak about this motion to commit. The amendment I am offering is very simple. It states that if companies are giving executives a raise and giving more money to shareholders through dividends or stock buybacks because of this tax windfall, then workers who help make these profits possible in the first place, and who also need a break, would see their wages go up. It is as simple as that.

I hope every Member of the Senate will support this sensible amendment. By one estimate, over the last 16 years, there seems to be little to no correlation between rising corporate profits and increased wages. We have seen record corporate profits over years, and in fact profits as a percentage of the economy have nearly doubled over the past 20 years.

The New York Times tells us:

In the United States, the richest 1 percent have seen their share of national income roughly double since 1980, to 20 percent in 2014 from 11 percent. No other nation in the 35-member Organization for Economic Cooperation and Development is as unequal among those with comparable tax data, and none have experienced such a sharp rise in inequality.

Let me review that again.

From 1980 to 2014, the richest 1 percent has had its share of national income roughly double to 20 percent from 11 percent. So, since 1980, the top 1 percent has had a bonanza. It has done quite well.

What has been the case with workers?

At the same time, wage growth has stagnated. Many have seen the reports over the last couple of years, one by the Economic Policy Institute, which indicated that, if you compare wage growth after World War II, from 1948 to about 1973, wage growth was 91 percent. Then from 1973 forward, to about 2014 or 2015, wage growth was only a total of 11 percent growth. So there was 91 percent wage growth after World War II and only 11 since then, and in many years, it was not even 11. It was stagnating.

People can go to the Economic Policy Institute's website and read that series of reports about wages and about workers, which I thought was the focus—the prime focus, I had hoped—of both parties when it came to this bill. Apparently, it is not with regard to what the majority is presenting. Those at the top are not only getting richer; they have been getting richer in a big way since 1980. That increasing rate of benefits to the wealthy continues at a fast pace in this bill and continues year after year.

The Republican tax plan gives hundreds and hundreds of billions of dollars of net tax cuts to major corporations. By one estimate, the total corporate tax cut exceeds \$1.3 trillion. That is trillion with a “t.” Some estimate that the number is even higher than that, but I will go with that lower number. There is no requirement with that corporate tax cut that any benefits go to workers' wages and no requirement that companies invest in the United States of America—no requirement at all.

So what should we do about that?

We can pass an amendment like mine to make sure that, if the executives benefit and if the shareholders benefit, the workers benefit. The workers have a lot to do with the profits. The workers have a lot to do with the productivity of the corporation. In fact, many large corporations have told shareholders exactly what they are going to do with the money they get, with the benefits that are derived from this corporate tax cut. Here is the conclusion, unfortunately: All they are going to do is to increase dividends.

Here is a report from Bloomberg. This report is dated November 29, 2017, with the headline: “Trump's Tax Promises Undercut by CEO Plans to Reward Investors.”

Here is the opening paragraph of the story: “Major companies including Cisco Systems Inc., Pfizer Inc., and Coca-Cola Co. say they'll turn over most gains from proposed corporate tax cuts to their shareholders.”

This undercuts President Donald Trump's promise that his plan will create jobs and boost wages for the middle class.

That is what that report that I am quoting from says. I will quote from it more a little bit later. That is what they tell us in that report.

What about the workers? What about the workers and their wages, which

have not gone up very much over decades and, in some measure, have stagnated?

The Republicans have promised over and over that this corporate tax cut would lead to higher wages. In fact, they even put a number on it. They said \$4,000, and then they said that it might go higher than \$4,000 if you give this corporate tax cut. So they were not just making a broad, unspecific promise. They were making a very specific promise about what would flow from this corporate tax cut, which I would call a corporate tax giveaway. Workers are the reason that those profits exist when a corporation is profitable, and they should see the benefit of the gains from their labor.

I will go back to this Bloomberg report. It quotes Jack Bogle, the founder of the Vanguard Group, which is a major company in Pennsylvania. Jack Bogle, the founder of the Vanguard Group, spoke in New York on this very topic this week. He is quoted in this Bloomberg story from November 29.

I will just read you part of what he said: The tax proposals being debated in Washington are a “moral abomination”—those are his words, not mine—because they favor corporations at the expense of workers—my words not his.

Here is what Jack Bogle goes on to say:

Just think about this: Corporate profits after taxes last year were the highest they've ever been in the history of GDP going back to 1929 . . . and we are thinking of giving relief to the corporations at the highest levels ever. Individual wages are at the lowest level in about 15 years as a percent of GDP.

That is what Jack Bogle said.

He goes on to say:

So we are helping people who are doing very well and doing nothing for the people doing very badly. One of the flaws is that corporations are putting their shareholders ahead of the people that built the corporation, the people who put their heart and soul on the line and are committed to the company.

It is just the unfairness.

That is Jack Bogle of the Vanguard Group, not some Democratic source.

He finishes with these words:

But the worst part of it is that corporations are making so much money now that they don't know what to do with it. They aren't investing in new equipment, in innovation. They're buying back their own stock, which helps the stock price.

He goes on to say the following:

I'm all for capitalism . . . I'm a capitalist myself. But there is such a thing as too much.

That is what Jack Bogle said about this bill and about the effects of the corporate tax break.

Bloomberg reported on Wednesday that corporate leaders are saying the tax cut proceeds will go to shareholders, as I said, which is the exact concern that many people have about this bill, among many other concerns.

Republicans say that this tax cut is to help competitiveness and wage growth. This amendment would simply

put some teeth into that promise. If because of a tax cut a company spends, say, \$50 million more on executives' raises and increased dividends and stock buybacks, then it ought to have to spend \$50 million, as well, to increase workers' wages. That is the effect of the amendment.

If you are truly reinvesting in your company, your complying with this amendment shouldn't be an issue, but if your only goal is to put more money at the top, then without this amendment, this tax bill is grossly unfair to workers. If you don't want to take my word for it, talk to Jack Bogle.

I yield the floor.

The PRESIDING OFFICER. The Senator from Maine.

Ms. COLLINS. Mr. President, I rise to discuss four amendments that I have submitted to the Tax Cuts and Jobs Act that would strengthen this legislation in ways that are important to our middle-income families.

I express my thanks to the majority leader, my colleagues, and the administration for working with me on these proposals.

The first amendment would allow taxpayers to deduct up to \$10,000 in State and local property taxes. In recent years, more than 95 percent of all of those who itemize on their tax forms and 28 percent of all Federal income tax filers deducted State and local taxes, including property taxes. Yet the Senate bill would eliminate this deduction altogether.

The deduction for State and local taxes has been part of our Tax Code since 1913, when the income tax became law. It was intended to prevent a Federal tax from being imposed on a State tax. In other words, it was to prevent double taxation.

This deduction is especially important to the people of Maine. In my State, 166,000 itemizers deducted a total of \$725 million in property taxes on their Federal income tax returns. This amendment would allow the vast majority of Mainers who itemize to continue to fully deduct their property taxes.

Improving the bill in this way—by preserving the property tax deduction up to \$10,000—is crucial for middle-income taxpayers across the United States. In fact, for filers earning less than \$75,000 who itemize, the State and local property tax deduction is typically larger than the State and local income tax deduction.

While I would prefer allowing the deduction of both State and local income and property taxes, the benefits of the property tax deduction are particularly important to middle-income families with less than \$75,000 in income. In addition, by allowing the deduction of up to \$10,000 in property taxes, my amendment parallels the provision that has been included in the House version of the tax bill.

My second amendment would strike a provision that could lessen the retirement benefits of church, charity,

school, and government employees, including firefighters, police officers, and teachers. I appreciate very much that my colleague from Ohio, Senator PORTMAN, has cosponsored this amendment.

We are in the midst of a retirement crisis in this country. According to the nonpartisan Center for Retirement Research, there is a \$7.7 trillion gap between the savings that American households need to maintain their standards of living in retirement and what they actually have. As Americans are living longer, seniors are in danger of outliving their savings or of no longer being able to enjoy the comfortable retirements they once had envisioned. We must do everything we can to encourage people to save more for retirement, not less.

Employees of churches, charities, schools, and local governments are generally paid less than their counterparts who work for for-profit businesses. Thus, they are less able to save for their retirements, especially early in their careers. Accordingly, there are special catch-up rules that allow these employees to contribute additional amounts near the ends of their careers when they are likely to have higher salaries.

There is also a special rule that permits churches, charities, and public educational institutions to make contributions for employees after they retire so as to make up for the shortfalls in the employees' retirement savings during their working years. Regrettably, as drafted, the Senate bill would hurt many church, charity, school, and government workers by eliminating these critical tax rules, including the ability to make these catchup and makeup contributions to retirement accounts. Striking this provision, as my amendment would do, would ensure that those employees who serve the public achieve greater retirement security.

My third amendment would improve the child and dependent care tax credit by making it refundable, thus providing much needed assistance to low-income working families. Making this credit refundable would help many families afford high-quality childcare or adult daycare for older parents or relatives who can no longer care for themselves.

Working families are increasingly faced with difficult decisions when it comes to balancing care and work, with some concluding that the steep cost of care serves as a barrier to working more or working at all. Nearly 15 million children in America under the age of 6 have working parents. These parents, particularly single parents, often struggle to find affordable, quality daycare, which ensures that they can continue to work while having the peace of mind that their children or their elderly parents are well cared for.

Congress should make this tax credit refundable, meaning that families who have no Federal income tax liability

but pay other taxes will also benefit. Since it is not currently refundable, most low- and some middle-income tax-paying families are unable to take advantage of the childcare tax credit. In fact, according to the Tax Policy Center, almost no families in the bottom income quintile have been able to claim that credit. Think about that. These are the lowest income families who need help the most in paying for childcare or care for a dependent, elderly parent or grandparent or other relative; yet virtually none of them qualify for the credit—none of them are able to claim the credit.

To pay for making the child and adult dependent care credit refundable, my amendment would close the carried interest loophole, a tax reform that the President has endorsed.

Finally, high medical expenses are continuing to burden many American consumers, yet due to a highly unfortunate provision in the Affordable Care Act, consumers can deduct medical expenses only if they exceed 10 percent of their income. That threshold used to be 7.5 percent, and my amendment would return the threshold to that level to help taxpayers, particularly seniors who are struggling with the cost of long-term care for a loved one.

Just this past week, when I was in Maine, an elderly gentleman stopped me in the grocery store to tell me that he simply cannot afford long-term care for his beloved wife, given the change in this threshold. For those who suffer from chronic medical conditions, experience unexpected illnesses or injury, or find that long-term care services are a necessity but are not covered by insurance or Medicare, healthcare expenses can quickly become an unbearable burden. Many Americans are forced to choose between purchasing medical services and making other equally necessary expenditures. Since World War II, the medical expense deduction has provided much needed assistance to Americans with catastrophic medical expenses. We should reverse this ill-advised provision of the Affordable Care Act and reinstate the ability of those hard-pressed by high medical costs to deduct expenses in excess of 7.5 percent of their income.

I believe that all four of these amendments would strengthen this legislation in critical ways and make it more beneficial for middle-income Americans.

Thank you.

The PRESIDING OFFICER. The Senator from New Mexico.

Mr. UDALL. I thank the Presiding Officer for the recognition.

Mr. President, the Republicans' tax bill is a disaster for the American people. It would give the ultra-wealthy a tax cut and make middle-class families pay for it. I can't tell you how strongly I am opposed to it.

We have heard a lot from the President and the Republicans about how their tax cuts will be a rising tide to lift all boats, but this claim just

doesn't hold water. Look carefully. On top of \$1.5 trillion in new deficits, they are hiding where more than \$5 trillion of cuts over the next 10 years will come from and just who will actually benefit. The Republican budget would force steep cuts in healthcare, education, and other programs that working and middle-class families rely on.

It is a terrible plan for my home State of New Mexico, where a lot of families already have a hard time getting by. Plain and simple, the Republicans' plan is a massive redistribution of wealth. Listen to who it is taking money from and where they are giving it to. It would take money from working families, seniors, children, the sick and disabled, rural families, and the poor, and give it to the very top 1 percent. They propose it at a time when the gap between the very rich and everyone else is already growing. We now have greater income inequality in the United States than at the height of the Gilded Age over 100 years ago.

I want to highlight for my colleagues across the aisle another big problem with the Republicans' bill. It has not been talked about enough, but it is important to my home State of New Mexico and to many Western States. The Republicans' deficit-creating tax cuts are going to cause automatic sequestration, and this will cut several mandatory programs under the Pay-as-You-Go Act. Some of those are the mineral royalties from oil and gas drilling and coal mining on public lands that the Federal Government shares with States. New Mexico's royalty share is projected to be \$437 million next year. Other States count on these payments for millions of dollars in their budgets too. Colorado received over \$80 million in 2016. All of that will be at risk. Wyoming received over \$660 million last year. Its State budget cannot afford to lose that kind of money. Utah, Montana, and North Dakota received tens of millions in mineral payments last year as well. These are royalties that New Mexico and the States are entitled to.

In New Mexico we mainly use this money for public schools. Other States use it for vital government programs like healthcare, roads, and police.

Our State legislature has struggled the last couple of years to balance the budget. The chair and vice chair of the New Mexico Legislative Finance Committee wrote just this week to our entire delegation. They warn that losing so much revenue "would have a devastating impact on the State's budget and would wipe out the reserves our State has struggled to rebuild."

New Mexico school kids just can't afford to take a \$437 million hit. I know it is possible for Congress to pass legislation sometime in the future to take mineral royalties out of sequestration, but there is no guarantee at all of that ever happening, and I am not willing to take chances with the education of New Mexico's school children.

The Republicans' tax cuts will also hit Medicare hard. That is also another

concern for New Mexico families. Tax cuts for the superwealthy and big corporations will mean New Mexico could lose out on about \$178 million of Federal Medicare payments every year. I am opposed to trading off seniors' health just so the rich can get richer, but the Republicans seem bound and determined to take away America's healthcare, even though the American people have spoken loud and clear. They want their current healthcare rights fully protected. Republicans want to do away with the individual mandate under the Affordable Care Act. But we also know that will mean millions of Americans will lose coverage, and we know that premiums will go up because the insurance companies will be covering a sicker population. I am opposed to trading off the American people's health just so the rich can get richer.

The majority's bill is a bad idea for basically everyone in New Mexico and across the country, except for the very wealthy individuals, multinational corporations, private equity and hedge funds. These are the folks who are being helped—the very wealthy, multinational corporations, private equity and hedge funds.

Let's instead get down to the business of governing on behalf of the American people, not just the top 1 percent.

Thank you.

I yield the floor.

The PRESIDING OFFICER. The Senator from New Jersey.

Mr. BOOKER. Thank you very much, Mr. President.

If you look at the United States of America today compared to when my dad grew up, we have seen very disturbing trends in our economy. In fact, right now, we do not have the same economy—the same bargain—that we had in my parents' generation.

Someone who had a minimum wage job back in the fifties or sixties made the equivalent of over \$20 an hour today. The bargain in the United States of America was that if you were willing to work hard, willing to sweat, struggle, and sacrifice, you could make ends meet, and you could make it work.

What we have seen, disturbingly, over the last few decades is that economy twist and contort. We have seen massive disparities in income come about in our Nation, with the wealthy getting wealthier and wealthier, doing better and better, compounding and doubling down on their privilege, but we have seen the middle class shrinking in the United States of America and the poverty trap, where people are playing by the rules, where people are working hard. They see their wages stagnate while the cost of everything is going up, such as prescription drug costs, the cost of food and child care, the cost of college. The bargain in our country is not working now, and we need to do something to change this.

At a time when American families are feeling the burn and the challenge

of high taxes, low incomes, and high costs, we could be targeting middle-class Americans, and we could be targeting low-income earners in a bipartisan tax bill that would not only help those who are struggling in America, but when we give a tax break to those folks, that money gets reinvested in our economy because people spend that money, and we literally have a turbocharge boost to our overall economy. But that is not what we are seeing right now.

As the Republicans scramble for votes, we are on the verge tonight of doing something completely counter to what evidence, facts, and logic would tell us to do if we were going to devise a tax plan to truly help the middle class, truly help working Americans, truly help those struggling, wondering why they are not doing as well as their parents did.

Understand this: 90 percent of baby boomers in America, by the time they turned 30, were doing better than their parents economically. That has now been cut in half in the United States of America. If you are a millennial, born in the eighties, it is now half who are doing better than their parents because of the challenges I am describing, because of the economic hardships. The bargain isn't working. Everything is going up, but wages are stagnant.

We know factually that for the past 40 years, while workers' wages have failed to rise alongside increased productivity—workers are getting more and more productive, but for 40 years now, workers' wages have failed to rise alongside of that increase in productivity. What we have seen is that corporations' profits have reached a 60-year high.

In our country, it is disturbing when we see indices of social mobility—the ability for someone born poor to make it out of poverty—we see other nations, from Canada to classist England, doing better than we are in increasing social mobility. We see other countries “out-Americaning” us, taking what is the very idea of the American dream—that every generation should do better than the one before—and showing more progress toward that dream than we are.

Social mobility, which is integral to our country, is disappearing. Wages are stagnating. Corporate profits are at an alltime high. Costs are skyrocketing. Everyone here knows it. I live in the Central Ward of Newark, NJ. I see it in the faces of families at grocery stores, hard-working families who are working full-time jobs, sometimes dual earners, finding it hard to make their money stretch to meet their families' needs, often finding themselves with more month at the end of their money than money at the end of the month. Families all across America, sitting at their kitchen tables, are finding it hard to balance their budgets. Parents who are working two jobs are trying to figure out how their kids are going to get to college and come out without tens of thousands—over \$100,000 worth of debt.

The bargain is not working, and we should be working in this body to figure out a way to empower the overall economy and empower middle-class workers. We are not doing enough to help American workers' incomes grow. We are not doing enough to make the bargain work. We are not doing enough.

I will tell you this: The tax plan that seems to be moving to the floor today will not help restore that American bargain. It will not help reinstate the American progress. It won't get us back to those days. It won't help American workers. It will actually make things worse over the long term.

We can debate philosophies about tax codes all we want, but we cannot debate facts. The fact is that this plan is not pro-growth; it is anti-middle class. It is not pro-worker; it is an even more severe violation of that bargain between American workers and this Nation that created our modern economy. It is an affront to the idea of hard work and earning a living wage in America.

This plan is not investing in the success of American workers. It is not a plan to give hard workers a break or a boost. It isn't going to make our economy more fair. The bill is poorly designed and devised by the President of the United States and by Republicans in Congress to give a tax cut to those who need it least, on the backs of those Americans who need it and deserve it most.

Again, this is not partisan rhetoric. A recent nonpartisan report from the nonpartisan Joint Committee on Taxation found that, on average, Americans earning less than \$75,000 will face a tax increase over the next 10 years under this plan. Remember, adding insult to that injury, the corporate tax provisions of this plan are permanent, but the individual tax provisions are not. In other words, this plan actively targets the folks who are struggling the most. It targets them with a tax increase and a sunset of the provisions that were intended to help them.

Meanwhile, on the other hand, the biggest corporations and the wealthiest individuals will receive a massive tax cut, and they will receive that tax cut—this is not free money. This is borrowed money. The \$1.5 trillion added to our deficit is borrowed money that we will have to pay for over the long term. It is a massive giveaway to the wealthiest of people in our country and corporations, all under the theory that somehow this is going to benefit the average American worker. It will blow up the deficit and pump more money to the wealthiest in our country at a time that wealth disparities are already greater than they have been in a century.

Some of my colleagues are going to argue that this bill giving \$1 trillion to corporations will somehow result in a trickling down of things like raises for workers and somehow create new jobs, but that is a fantasy. I am a believer that you look at facts and you look at

history, and we don't have to look that far. This fantasy has been disproved, this idea of giving it to the wealthiest and it somehow trickling down, of giving it to corporations and it somehow trickling down to job creation. This has been disproved time and time again by economic data, historical data, and by the words of corporate leaders themselves.

Listen to the facts. A new survey found that the majority of small business owners—these are the people who are the backbone of our economy, who create jobs—oppose this plan. Six in ten think it benefits wealthy corporations the most. Well, that is not just them thinking that; those are actually the facts of this plan.

Take the word of leading economists. The University of Chicago's IGM Forum—a collection of many of the top economists in this country from a range and a spectrum of political philosophies—recently surveyed its members, asking “If we pass a bill similar to the one being considered by Congress, will the U.S. GDP be substantially higher a decade from now than it is currently under the status quo?” Will this bill help our economy grow? Of the 42 respondents, 41 said: No, it will not. There was only one dissenter.

These are some of the world's preeminent economists. We didn't invite them to the Senate to hear their opinions. We didn't have hearings. We didn't have an open process where we brought in the best economic minds from both sides of the political aisle, from both sides of the political spectrum. We did not have a process that brought in the best and the brightest to inform the investments we are making—\$1.5 trillion. And what they are saying now is that this will not do what Republican leaders say it will do.

Senate Republicans wrote a budget to free up \$1.5 trillion—that is what this will do to our deficit—to create these tax cuts. They can distribute these resources any way they see fit, and somehow they have managed to create, astonishingly, a tax bill that will increase taxes on low-income and middle-income people, especially in States like New Jersey, by getting rid of the State and local taxes provisions. This is why Republican Congresspeople in my State are against this, because this plan has been devised to hurt middle-income families, doubling down in States like mine.

They have created a bill that small businesses don't like because they know that the benefits are largely going to the wealthiest and the biggest corporations, and the kicker is that economists say it won't even spur economic growth. Then when major corporations see their earnings go higher or get an influx of capital, what is going to happen? Well, it is far more likely that their executives and shareholders—not their frontline workers—will benefit.

Don't take my word for it; look at what has happened over the last dec-

ade. We have seen record corporate profits, and what is happening with those profits? Eighty, ninety percent of those profits are not being invested in hiring more people or increasing pay; the overwhelming majority of the profits that corporations are seeing are going to paying dividends and doing stock buybacks. That is what happens when corporations get more resources.

Don't take my word for it; look at what corporate leaders themselves are saying. They have made it clear time and time again that increases in profits will not trickle down to workers. Major American companies have said point blank that they will not use their huge tax windfalls to raise wages for workers. Companies from Cisco, to Pfizer, to Coca-Cola, to Vanguard have said that their tax breaks will go to dividends for shareholders, not wages for workers. According to Bloomberg, on an earnings call in reference to the tax plan, one CEO said: “We'll be able to get much more aggressive on the share buyback.” That is where corporate profits have been going for a decade or more, creating more wealth for the wealthiest and not for the average American worker, who has seen decade after decade of stagnant wages. This shouldn't be surprising. Corporate profits are at a record high right now, and we see wages at a record low. That is a fact. And to double down on what we know is not factual, that we know is not happening now—it is just a fantasy.

Corporations are making more money today than they have in over 80 years, but the average worker's wages are at their lowest point in six decades. This plan gives more wealth to corporations and not direct tax relief to middle-class workers and low-income workers.

We could have gotten rid of carried interest—something even the President of the United States talked about on the campaign trail—and targeted the child tax credit or the earned-income tax credit, but that is not what this plan does. This tax plan is a fundamental and costly misdiagnosis of the problems facing American workers across the country, and the right way to go about addressing them is not being done.

So here is an idea: Instead of giving massive tax breaks to corporations and hoping it somehow gets to workers, let's just give the money directly to workers by giving the lion's share of this tax break to middle-class, working-class, and low-wage earners. This is not complicated. We don't need some fancy system of hoping things will trickle down. Let's cut out the corporate middleman. That is a bill I would support.

We should have been discussing in bipartisan meetings and hearings how we can empower American workers and the middle class, because the problem with the economy today is not that the rich are not getting richer, it is that middle-class workers are not seeing

their wages grow. We should be discussing what we can do to break up this culture amongst financial institutions across the country that prioritizes short-term returns over long-term worker investments, that is making CEO after CEO focus on stock buybacks that manipulate their stock prices up and increase their incentivized pay but are doing nothing for the corporation's long-term strength or the workers who are on the frontlines doing the work and actually earning the profits.

Right now, despite record profits, investing in the long-term success of their companies and employees through things like pay raises, pathways to promotion, innovation—that has become the exception in American society and not the rule for too many corporations.

We have a problem, and this tax bill doesn't address it. It will make it worse.

There is no evidence that suggests that the Senate tax plan, which hands 80 percent of that \$1.5 trillion borrowed from the Chinese and other countries that own our Treasury bonds—80 percent of that \$1.5 trillion is going to corporations and business owners and the top 0.1 percent of the wealthiest estates. There is no evidence to suggest that this will somehow reverse the trend and increase wages for workers. This is insanity. This is folly. This is fiction being foisted upon the American people.

Too many employers are failing to hold up their end of the bargain when it comes to fair wages, safe workplaces, and workforce investments, and now Republicans in Congress want to reward them with \$1 trillion and more. This is bad policy. This is unfair. This is bad faith. This is going to worsen the erosion of the American dream and the American bargain that people who play by the rules, who work hard, who sacrifice for their families can get ahead. It is not going to stop the trend of stagnating wages. It is not going to stop the trends of everything going up but our salaries. It is not going to be the change that we need.

No matter how it is disguised, trickle-down economics doesn't work, and Republicans' attempts to camouflage it as tax reform is offensive and won't work for American workers. We have proven that we are a country and a society that can create wealth. We have that covered. What we haven't proven and what this tax bill fails to do is to show that we can be a society that creates great wealth and great opportunity for all.

We have gotten off the tracks from where we have been generations before. We have to get this train back moving in a direction that takes all of its cars—all of the American people—to the promised land where this country needs to be, must be, and was designed to be. This is the challenge before us right now—to stop a tax bill that will make our problems and the disturbing

trends worse and design one that is directly targeting middle-class Americans, working-class Americans with enlightened policies that will help our Nation to be one that fulfills its promise and its dream.

I yield the floor.

The PRESIDING OFFICER (Mr. PERDUE). The Senator from Kansas.

Mr. ROBERTS. Mr. President, if I have time at the end of my remarks, I would like to yield to the distinguished Senator from Hawaii. I will try to be prompt.

Soon, this Senate will take a historic vote that will impact every American. These votes do not come very often. The last was decades ago. I think we all understand—or at least most of us understand—how critical tax reform is. All of us in the Senate, on both sides of the aisle, are familiar with the burdens and the complexity and the lack of competitiveness associated with our current tax system.

It is abundantly clear that this complexity and our antiquated corporate tax system acts as a brake on our economy. It is equally clear that in recent years our economic growth rate—our gross domestic product—has been stuck at a historic low level of 1.9 percent or less.

There are many opinions as to why our economy has been so stagnant, causing American job loss, unemployment, and more reliance on government programs. I want to underscore what the people of Kansas have told me repeatedly as to why, at least in part, this has happened. Small business owners, manufacturers, our community bankers, other lending institutions, individual workers laid off or workers hanging on paycheck to paycheck, and virtually everybody in rural America—farmers, ranchers, and growers—at every townhall meeting have told me that the No. 1 issue of concern is the crushing weight of Federal regulation.

That was summed up by one Western Kansas rancher who said: “Pat, I feel ruled, not governed.”

But we are unwinding right now this regulatory overkill. Today we are making government a partner, not a regulatory adversary. How on Earth did we reach this sad state of affairs? Well, there are many factors—administrative policies that seem to mimic or compare to the European Union monetary policy, government agendas, and central control. But with this tax bill that can change, and it will change if only we recognize and take this important opportunity—an opportunity that many Members in this body have never had to truly make a difference. This time we can.

Can America get back to a place to make history and, once again, to experience the power of the American dream?

I am confident that we can. We have before us now a comprehensive plan to address these issues, cleaning up and modernizing the Tax Code to help generate more growth in our economy.

The bill before the Senate does exactly that, providing meaningful tax relief for families, small businesses, farmers, ranchers, and growers. I am especially pleased with the rates and bracket structure the legislation would put into place on the individual side.

We have done a good job pushing these rate reductions down to lower and middle-income families. This would provide a net tax cut for families in Kansas of about \$2,500 and over 10,000 new jobs.

As many have pointed out today, we accomplish this by reducing individual tax rates, raising the standard deduction, and increasing the child credits in the Tax Code.

Let's be clear, these are consensus, bipartisan ideas and proposals that many of my colleagues on the other side of the aisle have, in the past, at least—now not now, because of the legislative standoff we have been going through—regularly proposed and supported.

Let me also comment on concerns raised by some of my colleagues that we simply cannot afford this bill and that it will worsen the country's financial condition.

In putting this bill together, we have used very modest economic growth estimates, below the historic post-World War II norm of 3 percent. In fact, the Congressional Budget Office is currently projecting 1.9 percent growth over the next 10 years, and we learned today that the Joint Committee on Taxation says the Senate bill will create only modest economic growth.

Now, notwithstanding the fact that I have never seen a CBO or Joint Taxation Committee projection that has been really accurate, I think these estimates are far too low. It is hard to believe. It is simply unacceptable.

I refuse to accept that we cannot return to a more robust economic growth. I think we will achieve better growth rates, and observe that we are well on our way. Recent economic activity bears this out.

The economy is now growing at a solid pace with low unemployment and low inflation. Real GDP growth during the first two quarters of the year averaged 2.1 percent at an annual rate, and since January, the unemployment rate fell 0.6 percentage points to 4.2 percent in September. That is the lowest rate in about 16 years. Overall growth is poised to average about 3 percent over the second half of this year—3 percent in the second half of this year.

While these are positive trends, my colleagues, we can do more. We need even stronger growth. Stronger growth leads to higher living standards, less dependence on governmental support, and a lower need for spending on entitlement and other programs.

How do we get there? We have a tax bill—a tax bill to maximize growth, to create jobs, and to increase wages. This is not what we have just heard from many on the other side—trickle-down economics or any other name that they

want to call this. This is commonsense economics, which I have yet to see be refuted by any mainstream economist.

Increase the supply of capital in the economy, and you expand the productivity of the economy. This result is more business investment, leading to worker productivity gains—workers who can then earn more, increase their after-tax income, and, in the end, raise their living standards.

I want to turn to an essential sector of our national economy—agriculture, those who are responsible for feeding America in a troubled and hungry world. I am very pleased that the bill reflects the importance of production agriculture to our economy. It is important to keep in mind that few other sectors of the economy face the multiple uncertainties of production agriculture. We are talking about weather, storms, fires, volatility in our global commodity prices, trade disputes, and transportation issues, and the list goes on.

When we pass this bill, the agriculture industry will have a number of provisions in the Tax Code that recognize the uncertainty and the volatile nature of the income and expense associated with agriculture operations.

These provisions—and we are talking about 34, 35 of them at last count—include accounting rules that allow farmers to manage their income and expenses.

For example, in the year when our commodity prices are low—and, yes, this year they are low—they can account for costs in a way that keeps them in operation.

There are also specific inventory rules to help manage costs associated with the livestock and dairy operations and to handle items needed for other basic operations, such as fertilizer and also crop treatments. There are unique rules for timber operations.

Now, if you want to get down into specifics and just how far we drill down to be of help to agriculture, even baby chickens have their own inventory rule—which, by the way, differs from the rules for ostriches and emus. I would imagine nobody would even think of drilling down to that extend.

There are rules set for how to handle damaged stocks and livestock disasters. They are certainly important as of today. I can tell you that these disaster rules provided a critical boost to ranchers in my State, enabling them to begin to recover from the devastating prairie fires in Western Kansas earlier this year.

Turning to the new provisions in the bill, we have developed it with agriculture in mind. I would be remiss here not to mention the strong input and advice I have received on these matters from Senator GRASSLEY, Senator THUNE, Senator SCOTT, and my other colleagues who also share a strong interest in the agriculture economy.

The bill, for example, liberalizes the depreciation rules for agriculture operations, giving farmers and ranchers 5-

year property depreciation, and permitting full expensing of plant and equipment purchases.

The bill would greatly improve the ability of the agricultural community to use the cash method of accounting, which provides complexity in managing cash flow, which is essential to providing certainty in operations.

There are significant provisions in the legislation that establish a new income tax rate for passthrough organizations. This is a very important issue for the agricultural community. The majority of farms and ranchers are set up as passthroughs, and most of the income earned by farmers flow through these structures.

The bill also includes new rules for farmer cooperatives, which are a very important part of production agriculture. We work very hard to ensure that the benefits of cooperative farming are held whole in this tax reform plan.

The bill also doubles the exemptions for the estate and gift taxes up to \$22 million per couple. I know this sounds like a lot to some of my colleagues, but for landowning, cash-constrained farmers, they can hit this exemption amount quickly, especially in my State of Kansas. Even when they do not, many farmers and ranchers spend thousands of dollars a year on lawyers and accountants' fees to plan for the best way to pass their life's work on to their children—something very special in rural and smalltown America.

While I will continue to press for a permanent repeal of the death tax, for now, let's modify it so we reduce its damaging reach.

Finally, and above all, the legislation will provide farmers and ranchers with certainty during a very difficult time that we are going through, certainty that they will be not taxed out of business on a down year, certainty that they will have cash available to fund their own operations, certainty that their hard-earned income, farm, or ranch will not have to be sold off just because someone has died, certainty that the Federal Government recognizes their irreplaceable role in meeting the challenges of a very fractured and hungry world.

I am very pleased, to say the least, that the Senate bill keeps the ag tax provisions but will also help our farmers by creating a much more pro-growth tax system, lowering their tax burden and simplifying the tax provisions relating to the ag sector.

We have an opportunity to experience a renaissance in our American economy. It seems to me that for too long we have had a sort of copycat kind of economic policy based on the European Union. We are talking about a lot of government control. We are talking about more taxes. We are talking about a lot of things that simply have enabled us to tread water.

I know we are in a difficult time in the Senate with regard to partisan differences. It reminds me a little bit of a

country western song that obviously my staff would hope that I would not mention, but it was: "The bridge washed out, I can't swim, and my baby's on the other side."

Well, the bridge is not washed out, and the tax bill is on the other side, along with an American renaissance that will make America enjoy even more economic growth and get us back to that historic 3-percent growth rate and even more. That bridge is open.

I urge my colleagues to consider it as we go forward in this debate. Hopefully, we have the votes. Then, if we have the votes—and I think we do—hopefully, some of my colleagues across the aisle will join us.

I yield the floor.

The PRESIDING OFFICER. The Senator from Hawaii.

Ms. HIRONO. Mr. President, I ask unanimous consent to speak for up to 5 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered.

Ms. HIRONO. Mr. President, the Republican tax plan we are debating today is a sham. It is a solution in search of a problem.

The President and his allies in Congress are bound and determined to give the richest people in our country and large corporations huge tax cuts that will magically trickle down to create a fantastic, incredible, wonderful economy. Why? Why do we even need this?

Corporations and the richest 1 percent of people in our country are doing just fine, thank you very much. They certainly don't need any more goodies. Over the past 10 years, corporate profits have grown exponentially. More wealth is concentrated in the hands of the top 1 percent than at any time since the Great Depression.

Groups like the U.S. Chamber of Commerce claim this bill will spur new investment and help workers. What world are they living in?

Corporations have sheltered over \$2.6 trillion offshore to avoid paying taxes. This is money they could already be using to create jobs, build factories, or raise employee wages. It is not happening, and it will not happen.

These people and corporations do not need more money and profits. On the other hand, middle-class families have been seeing stagnant wages for nearly 20 years. Healthcare continues to be a political football, with the President sabotaging the Affordable Care Act and congressional efforts to repeal the healthcare law. The cost of a college education is increasingly out of the reach of middle-class families.

The list goes on.

Rather than crafting a tax plan that would actually help middle-class families, Donald Trump and the Republican Party have decided to screw them over instead—all to give rich people and corporations huge tax cuts they do not need.

In Hawaii we have a word to describe what is happening here. The word is "shibai" or B.S.

We have had little time to debate the devastating impact of this massive bill, but even in the short amount of time we have had, it is clear how many of the major provisions in this bill would harm middle-class families. For example, this bill eliminates the individual mandate for healthcare, which is just another way to repeal the Affordable Care Act. How many bites out of this repeal apple are the Republicans going to take? Thirteen million people will lose their health insurance. Premiums for everyone else will increase significantly every year as a result of this yet another bite out of the ACA apple. Do they think these millions of people who will be hurt will not notice what is happening to them and their healthcare? I don't think so.

The devastating impact of this bill is not limited to the parts we have all heard about. The Republican tax scam has a number of obscure provisions that are already having or will cause real harm.

The House bill, for example, eliminates the ability of State and local governments to issue something called private activity bonds. This kind of bond is certainly not something you hear being discussed on "Morning Joe" or Wolf Blitzer, but they are critical to our communities. Through private activity bonds, the Federal Government allows State and local governments to issue tax-exempt bonds to finance certain kinds of projects that help our communities. State and local governments routinely issue these kinds of bonds to construct schools, hospitals, et cetera.

Although this bill hasn't even passed Congress yet, it is already having a devastating impact. Let me give a concrete example. Residents of West Maui have been waiting for a hospital for decades. Right now, on their side of the island, if there is a medical emergency, the only way an ambulance can get to West Maui to Maui Memorial—the island's only hospital—is on a two-lane highway. One lane winds around the side of a cliff, making it susceptible to falling rocks and flash floods. The other lane is being eaten away by coastal erosion. So on a normal day, when nothing goes wrong, it will take over an hour to reach Maui Memorial from West Maui, but if there is traffic or an accident on the highway, you can forget about it. For serious injuries, even an hour is too long to wait for lifesaving medical care.

Construction of the West Maui Medical Center is clearly important and needed. When the project is completed, West Maui will have, for the first time, a dedicated emergency room and will offer essential surgical and radiological services. It will save lives. Although initial work on this project has begun, construction has stalled. Why? Because the financing for the project is being held up out of fear that Republicans in Congress will eliminate the private activity bonds this project needs for completion.

Other hospitals in Hawaii have used these kinds of activity bonds. Kapiolani Medical Center for Women and Children in Hawaii that offers prenatal care and services for women has expanded their facilities and their ability to treat literally thousands of new people.

I have visited this hospital. I have heard from them. They cannot understand why Donald Trump and his Republican allies in Congress could, in good conscience, cut a program that saves lives, all to finance tax cuts—not needed—for the richest people and corporations in our country.

The theory, certainly not reality, is that these huge tax cuts will magically trickle down to create a fantastic, incredible, tremendous economy. The fact that this theory has been thoroughly discredited and in reality shown to be false is of little concern to them.

What exactly, then, is the problem this bill is supposed to address?

Over the past 10 years, corporate profits have grown exponentially. This bill eliminates the State and local tax deduction that thousands of taxpayers in Hawaii count on. These tax giveaways to the rich will force States to make huge and painful cuts to public education, essential social services, and infrastructure investment.

When the project is completed, West Maui will have a dedicated emergency room and will offer essential surgical and radiological services. It will save lives.

Brian Hoyle, the president of Newport Hospital Corporation, which is building the West Maui Hospital, said, "We're waiting to see what Congress does. All of the health care community does not like this bill. It's a very bad bill for the state of Hawaii."

Other hospitals across Hawaii have used private activity bonds to finance much-needed expansions of service.

With the help of private activity bonds, Kapiolani Medical Center for Women and Children in Honolulu recently finished construction on its Diamond Head Tower, which houses some of the hospital's most important neonatal functions.

Last year, I visited the new 40,000-square-foot Neonatal Intensive Care Unit, NICU. The NICU is five times larger than its former facility and can better serve the more than 1,000 of the most vulnerable babies born at the hospital every year.

In only a few days, Kapiolani will open its new emergency room, which is twice the size of its old one, to the nearly 125 patients who come through their doors every day.

I heard from Michael Robinson, Kapiolani's vice president of government relations and community affairs, on how private activity bonds could literally mean the difference between life and death for Hawaii residents.

He wrote to me, saying:

Private activity bonds were critical in the construction of Kapiolani Medical Center's Diamond Head Tower, enabling us to expand

our bed capacity and meet the needs of the most critically ill children and their families throughout Hawaii.

It's difficult to understand why Congress is considering eliminating private activity bonds when this method of financing has been essential in providing non-profit hospitals the resources to provide care to the patients they serve.

As Michael said, it is hard to understand how Donald Trump and his Republican allies in Congress could in good conscience cut a program that saves lives to finance tax cuts for the wealthy and corporations.

If this bill passes before the end of this calendar year, it could trigger \$136 billion in mandatory cuts to essential programs, including \$25 billion in cuts to Medicare. Senator BOOKER, Senator MURRAY, and I have submitted an amendment that would automatically undo the corporate tax cut if these cuts to Medicare happen.

If we are serious about a tax plan that will truly help middle-class families in a meaningful way, we need to kill this terrible bill and start over.

I yield the floor.

The PRESIDING OFFICER. The Senator from Michigan.

Mr. PETERS. Mr. President, I ask unanimous consent to speak for 5 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. PETERS. Mr. President, today we are debating legislation that will dramatically reshape the American economy. It was written, and continues to be rewritten, in secret by only one party.

It didn't have to be this way. Done right, this process could have had broad bipartisan support. We could have passed tax legislation that is fair, simpler, and fiscally responsible. We could have passed tax legislation that is truly focused on middle-class families and raising their wages. Instead, we have a bill that fails dramatically on every single one of these principles.

This bill fails in so many different ways that I think it is helpful for us to talk about each myth that is being told. First, let's dispense with the myth that this is a middle-class tax cut. The bill makes dramatic, permanent cuts to corporate taxes while making very small, temporary changes to the taxes middle-class families pay. According to the Joint Committee on Taxation, for many working families, the tax changes are less than \$100 per year or, more simply put, about \$2 a week. That is not a middle-class tax cut. That is a myth.

The second myth we hear is that corporate tax cuts in the bill will trickle down and raise wages for average workers. If that were true, we would probably hear some of the CEOs delivering the good news to their hard-working employees, but it is not. It is not true. It is a myth. We know this because the CEOs themselves are telling us what they will do. Yes, they are actually telling us—and it isn't raising wages. They have been clear. They are going

to use the money this bill gives them to buy back shares of their own company's stock, and they are going to increase payments to wealthy shareholders.

CEOs are telling the White House this directly. At a November 14 CEO gathering, Gary Cohn, the White House's top economic adviser, was in a room full of executives that were asked what they would do with the money from the tax cuts. Would they put it back into their business? Would they grow their business? Would they increase wages? Only a couple of hands went up in a very large room.

Their hands weren't up because they have no reason to lie. Their intentions have always been clear. They are going to take the money this tax bill hands them and reward their executives and their wealthy shareholders.

Again, we know this is going to happen because CEOs are telling us—and the bill keeps getting worse. We are hearing this myth that these tax cuts will pay for themselves. Well, they will not. After years of telling the American public how important it is to address the debt and deficit, my colleagues on the other side of the aisle are now going to pass a bill that dramatically increases deficits.

Nonpartisan analysis shows that this bill will inject \$1.5 trillion of new debt—debt my Republican colleagues should be prepared to accept as their own creation if this bill passes—and \$1.5 trillion in new debt for our children is not fiscally conservative, it is fiscally irresponsible.

It didn't need to be this way. We could work together to build a tax code that lets working families in Michigan keep more of their hard-earned money, levels the playing field for our small businesses, and keeps good jobs in the United States. Michiganders and all Americans deserve a tax code that is fair, simpler, and more responsible, not more multinational corporate giveaways and massive new debt.

This bill clearly fails on all of these points, and I urge my colleagues to vote no.

I yield the floor.

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. CASEY. Mr. President, I ask unanimous consent to speak for 1 minute before the vote.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. CASEY. Mr. President, this motion is pretty simple. If corporations get a windfall because of a corporate tax break, the workers should benefit as well. Worker wages should go up.

Let me read directly from the motion itself. We want to ensure that "any tax windfall to profitable corporations . . . goes to . . . worker wages." Aggregate worker wages would increase by an amount equal to the increases in executive compensation, stock buy backs, and dividends to shareholders.

It is that simple.

I urge a "yes" vote. I wish to thank my colleagues for their support: Senators STABENOW, WHITEHOUSE, VAN HOLLEN, UDALL, and BALDWIN.

I yield the floor.

The PRESIDING OFFICER. The question is on agreeing to the Casey motion to commit.

Mr. CARDIN. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The bill clerk called the roll.

Mr. CORNYN. The following Senator is necessarily absent: the Senator from Arizona (Mr. MCCAIN).

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 48, nays 51, as follows:

[Rollcall Vote No. 287 Leg.]

YEAS—48

Baldwin	Gillibrand	Murray
Bennet	Harris	Nelson
Blumenthal	Hassan	Peters
Booker	Heinrich	Reed
Brown	Heitkamp	Sanders
Cantwell	Hirono	Schatz
Cardin	Kaine	Schumer
Carper	King	Shaheen
Casey	Klobuchar	Stabenow
Coons	Leahy	Tester
Cortez Masto	Manchin	Udall
Donnelly	Markey	Van Hollen
Duckworth	McCaskill	Warner
Durbin	Menendez	Warren
Feinstein	Merkley	Whitehouse
Franken	Murphy	Wyden

NAYS—51

Alexander	Fischer	Paul
Barrasso	Flake	Perdue
Blunt	Gardner	Portman
Boozman	Graham	Risch
Burr	Grassley	Roberts
Capito	Hatch	Rounds
Cassidy	Heller	Rubio
Cochran	Hoeven	Sasse
Collins	Inhofe	Scott
Corker	Isakson	Shelby
Cornyn	Johnson	Strange
Cotton	Kennedy	Sullivan
Crapo	Lankford	Thune
Cruz	Lee	Tillis
Daines	McConnell	Toomey
Enzi	Moran	Wicker
Ernst	Murkowski	Young

NOT VOTING—1

McCain

The motion was rejected.

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. ENZI. Mr. President, on behalf of the majority leader, I ask unanimous consent that Senator KING now be recognized to offer a motion to commit, which is at the desk; that the time until 4 p.m. be equally divided in the usual form for debate on the motion; that at 4 p.m., the Senate vote in relation to the motion with no intervening action or debate. I further ask that following disposition of the motion, the majority leader or his designee be recognized.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

The Senator from Maine.

MOTION TO COMMIT

Mr. KING. Mr. President, I have a motion at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The senior assistant legislative clerk read as follows:

The Senator from Maine [Mr. KING] moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) cause the bill to not increase the deficit for the period of fiscal years 2018 through 2027.

The PRESIDING OFFICER. The time until 4 p.m. will be equally divided for debate on the motion.

The Senator from Louisiana.

HONORING OUR ARMED FORCES

AIRMAN MATTHEW CHIALASTRI

Mr. CASSIDY. Mr. President, I would like to take a short break from talking about the tax bill to talking about something equally as important and much more poignant.

I will first recognize and honor fellow Americans serving overseas in our military—men and women dedicating their time and effort to keep our country safe. Working far from home and often in danger, every day they risk their lives to defend our freedoms.

Today, I will talk about one in particular, U.S. Naval Airman Matthew Chialastri, who not only risked his life but gave his life.

Matthew was born and raised in Louisiana. He graduated as the valedictorian from Woodlawn High School in Baton Rouge, class of 2013. There, he was a member of the JROTC Program, and after graduating, he chose to enlist in the Navy.

After completing his training, he began his Active-Duty service with Patrol Squadron 30, a P-8 training squadron. Then he served aboard the aircraft carrier USS *America*, from December 2015 to October of this year. He was then sent to Commander Fleet Activities in Japan to begin preparing to join the USS *Ronald Reagan*. During the course of his service, he earned the National Defense Ribbon and the Navy Battle "E" Ribbon.

Sadly, on November 22, during a transport flight to the USS *Ronald Reagan*, Matthew's cargo plane was forced to make an emergency landing in the Philippine Sea. Eight survived. Three did not. Matthew and two of his fellow Navy servicemen lost their lives in service to our country.

This is a terrible tragedy. Our hearts go out to Matthew's family—his mother, Marty, and father, Phillip, his fellow sailors, and his friends in Louisiana. We grieve with them.

As one of his former high school classmates said, Matthew could have had any scholarship he ever wanted to any school. He could have gone anywhere he wanted. He just believed that serving our country was first. That was his everything. Others who knew him described Matthew as smart, dedicated, and a strong leader. They said he could always make those around him laugh with his dry sense of humor and smile.

As Americans, we mourn the loss of Naval Airman Matthew Chialastri. As folks from Louisiana, we mourn the loss of one of our own, but we honor his memory and the example he set for those of us who benefited from his willingness to sacrifice. We thank him for choosing to serve, for his sacrifice. We are forever grateful.

I yield the floor.

The PRESIDING OFFICER. The Senator from Maine.

MOTION TO COMMIT

Mr. KING. Mr. President, I called my motion up that is now on the floor of the U.S. Senate. It is a very simple one. It may be one of the most straightforward, short motions to be offered in the course of this debate. The motion is very simple. It refers this bill back to the committee with instructions to bring back a bill which is deficit-neutral. I believe that can be done, and I think it can be done in a very short period of time. I think it is important, and I am going to outline why.

Before I get to that, I will mention that Senators TESTER, WHITEHOUSE, HARRIS, VAN HOLLEN, Kaine, WARNER, BENNET, UDALL, HEITKAMP, MANCHIN, COONS, FEINSTEIN, and DONNELLY are all announced supporters of this motion. I offer my thanks and appreciation to them for their assistance.

Again, the motion is very simple. Re-commit the bill. Have the committee work it once more, and come back to the Senate floor with a bill that does not bust the deficit.

This is one of the most important votes any of us will take in this body. I think it may be the most important. This is a bill that will affect America and Americans for a generation. If past history is any guide, this will be the major tax reform bill for the next 20 to 30 years. It will affect every business, every citizen, and our entire economy. The stakes, in other words, are incredibly high, and it is my assumption that when the stakes are high, the bar for the process will also be high. If you are doing something with such enormous ramifications, it is common sense that you take a great deal of care to thoroughly understand the provisions of the bill, its implications, its impacts, its possible unintended consequences and be as careful as possible in order to determine how this bill will affect our country and our economy.

Instead, we have the worst possible process. In other words, we have the highest stakes and the lowest process. It is the worst process, I think, I have ever seen in a public body. The Bangor City Council would not amend the leash law using this process. We are talking about one of the most important bills that any of us will ever vote on that has had zero hearings before the U.S. Senate. It has had no input from the citizenry, no input from outside the community of this body—in fact, outside the committee that has brought the bill to the floor. There has been no outside expert analysis. There are bound to be mistakes in this bill.

In fact, I have a new rule I am proposing today. I am calling it, modestly, King's law. King's law is: The faster a bill goes through this body, the worse it will be. That is what we are talking about today. We are talking about bringing something through the U.S. Senate—supposedly the world's most deliberative body—with little or no deliberation, and the impacts are going to be enormous. I just believe we can slow down and do this right.

The last time there was major tax reform in this country was 1986. It is very instructive to look back and watch and look and see how they did it.

No. 1, it was bipartisan from the beginning, and the Senate Finance Committee had 33 hearings on the bill—33 as compared to 0. Have we really fallen that far in this institution that we cannot even have a series of hearings to understand what it is we are doing? It took 10 months to consider that bill, come to a conclusion, and have a vote on the Senate floor—10 months. We are talking about a matter of days for the consideration of this bill. The final point about the 1986 bill is that it had passed the Senate with 90 votes.

That could happen here. Two days ago, I was on a stage with 16 colleagues—Members of the Democratic caucus—all of whom were prepared, ready, anxious, and able to support tax reform, including cutting the corporate tax rate to make our businesses more competitive, but there has been no process to let them in, to allow them to talk.

The point I am trying to make here is, the vote we take tonight or tomorrow morning—or whenever it is—does not have to be the end of this process. It can be the beginning of a real process, which is what it should be.

Now, one of my concerns—there are a lot of problems with this bill, but the concern I want to focus on today and is the background of my amendment which recommit and asks that the committee come back with a deficit-neutral bill—is the debt and deficit itself.

This is a chart that should strike fear into the heart of every American. This is basically the history of our national debt as a percentage of the gross domestic product. This isn't dollars because that can be misleading. Dollars, of course, are worth less now than they were in 1930 or in 1850.

This is a percentage of the gross domestic product. It started back in 1790, when the early Americans were paying off the debt from the Revolutionary War. If you will notice, there is a pattern here that stops right here. The pattern is, when we get into major catastrophes, including wars, that is when we have to borrow money, and that is what we did. Here is the Civil War, but it was paid down in 1910. Then there was World War I—another huge expenditure. This is why you preserve your borrowing power for when you actually need it. Then there was World War II. Now, this line that goes down

right here is of the “greatest generation.” The “greatest generation” not only fought World War II, but they paid for it. They paid down the debt, and it goes down into the 1970s. Then we have a bump up and then down.

Look at where we are headed. We are headed to a place where we are not going to be able to sustain this debt. Everybody knows that. Yet the bill we are voting on today expands the deficit by somewhere between a half trillion dollars and two and a half trillion dollars, depending upon how it is all sorted out. Of course, there is a little bit of fake bookkeeping, where the personal changes to the Tax Code expire in order to not bump up the cost within the budget window, but everybody knows, and the people in the majority who are supporting this bill are winking and nodding and saying: Of course, those will be extended. You cannot have it both ways. You cannot say they are going to be extended and take credit for that and then turn around and say but don't worry about the deficit.

This is the “greatest generation.” This is the “me too” generation that is not paying for things, and it is shameful. It is going to come back to haunt us. Here is why.

We are now in a kind of “Alice in Wonderland” of interest rates—the lowest interest rates that we have had in my lifetime. Around 2 percent is what we are paying on our Federal debt. The problem is, the average for interest rates on our Federal debt over the last 50 years has been about 5.5 percent. It is a really easy calculation when the debt is \$20 trillion, for 1 percent on the debt is \$200 billion a year. If you go to 5.5 percent, just interest on the debt is \$1.1 trillion. Now, if that number rings a bell for anyone in this room, that is because that is the size of the entire current Federal discretionary budget, defense and non-defense—\$1.1 trillion just in interest. Interest rates are already starting to creep up. This is not an abstract fear; this is a high likelihood.

I have been around public life and politics for a long time, and I have heard a lot about deficits. People have been concerned about deficits until today. The deficit doesn't seem to be a big deal anymore. I predict that after this bill passes, within a couple of years when the deficits start to mount up, the same people who are voting for this bill today are going to say: Oh, my goodness. We have these huge deficits. What are we going to do? I think we have to cut entitlements; we have to cut Social Security; we have to cut Medicare; and, certainly, we have to cut all of those domestic programs. I do not think that is right.

We had a hearing this morning in the Armed Services Committee with a group of people who were talking about our national defense strategy. Virtually everyone at that table—I think there were five or six—agreed that the cost of rebuilding our defense capability over the next 10 years will be

about \$1 trillion. That is over and above the current defense budget. We are talking about an additional \$1 trillion. That happens to be the amount that this tax bill will suck out of the revenues of this country and be unavailable for any purpose, including defense.

Those who are concerned in this body about national security should be very concerned about this bill. I believe it will make it impossible to do the kind of restoration of the national security apparatus in this country that is necessary because we are not going to have the money.

What we are doing is simply borrowing money from our children to give ourselves tax cuts. That is really the essence of what is going on here. If we were cutting taxes on a revenue-neutral basis, that would make sense. I think you could make an argument for broadening the base and lowering the rates. All of those kinds of things could be done, and you could get the stimulative effect. Instead, all we are doing is shifting the tax to our kids. If you are already in a deficit situation and you cut taxes further, it makes a hole. You fill the hole with borrowed money, and that borrowed money is going to have to be paid back by these young people who are sitting in this room today.

If 5-year-olds knew what we were doing and could vote, none of us would have jobs because we are spending their money. It is as if you are lying on your deathbed, you call your children over to hear your last words, and your last words are: Here is the credit card. We had a great vacation, your mother and I. You pay the bill. That is what we are doing. It is wrong. It is unethical. We are passing the bill on to our children.

I know that the purpose is to stimulate economic growth, and I am all for it. I believe, and said earlier on, that I can see where a reduction of corporate tax rates and offshore rates is called for to make us competitive in the world economy, but the idea that these tax cuts are going to pay for themselves—it has never happened. It has never happened. It hasn't happened. It didn't happen with the Bush tax cuts. It hasn't happened in Kansas. It just hasn't happened.

We are talking about a dramatic increase in the Federal deficit on top of what is already coming. That is what is really bothersome about this. We can't talk about this bill in isolation without acknowledging we are already spending half a trillion dollars per year more than we are taking in—in relatively good times. These are the times when we should be paying back this debt, not making it worse.

No rational business would be taking on debt when they are doing well. When you are doing well, you pay down your debt, and then you have a reserve for when you need it. We have no reserve. We are using up our cushion. We are using up whatever cushion we might need for disasters, for some kind of, heaven forbid, conflict, or simply for a recession.

This is an incredibly destructive bill, and it doesn't have to be that way. It doesn't have to be that way.

This is a place where I believe we can work together. This isn't a yes-or-no issue. I understand the healthcare debate was a yes-or-no issue: Do you want to repeal the Affordable Care Act or not? Yes or no? This, however, is about numbers. Should the corporate rate be 25, 22, 28, or 20? Or how do we deal with the AMT or the estate tax or the personal exemption? All of those dials can be changed in order to achieve a targeted growth, which is what we all want. I realize growth is the best way to solve this problem without, at the same time, exacerbating this really serious deficit problem that we are headed into.

There are provisions of this bill that have nothing to do with economic growth. The estate tax—what does that have to do with it? Eliminating the AMT—what does that have to do with economic growth? There are provisions in this bill that don't meet the theory of the bill, yet significantly aggravate its fiscal effect.

My motion is straightforward: Re-commit the bill and come back with a deficit-neutral bill, which I think can be done. It wouldn't take a month. We can have some hearings that will give us some information about what the impacts of this bill will be, and we will have a much better bill. It will be a bipartisan bill, and we can meet the responsibilities we have to the American people. I believe we owe the people no less.

As I said at the beginning, there will be no more important bill we can vote on in this body in our careers, and we owe it to the American people to, No. 1, understand fully what we are voting on and, No. 2, to do it in the most careful possible way to be the most targeted and most effective and most responsible change that we can make in order to help our economy and also to help all the people of this country.

There are many other issues with the bill, but I chose today to focus my remarks and also my motion on the effects on the deficit because I think it is one of the most long-term threats. In fact, the former head of the Joint Chiefs of Staff said that the national debt is the most serious threat to our national security in the long run, and to aggravate it unnecessarily, as this bill would do, I think is irresponsible.

We can do better, I am sure, if we will slow down, listen to one another, and do what the American people expect of us.

Thank you.

I yield the floor.

The PRESIDING OFFICER (Mr. CASSIDY). The Senator from Pennsylvania.

Mr. TOOMEY. Mr. President, I thank the Senator from Massachusetts for his kind courtesy in agreeing to let me take 2 minutes to reply to my friend and colleague from Maine.

If this legislation is signed into law, we are going to have a smaller deficit

in future years than we are on a path to have now, and I want to explain why. Fundamentally, I think most of us agree that tax reform done properly generates more economic growth than a terrible tax code. The right incentives lead to stronger growth. This is not a simple tax cut; this is a complete overhaul.

We have \$5.5 trillion worth of tax reductions, mostly offset with \$4.1 trillion of base broadeners. It is a net of about \$1.4 trillion. The effect is to fundamentally change the incentives—incentives to invest, buy new capital equipment, bring money back from overseas, start new businesses. They are powerful.

The question becomes this: How much more economic growth do we need to generate in order to have additional Federal revenue that will offset the static score at which this bill is scored?

We know the answer to that; Joint Tax has given us the answer to that. What we need is a mere four-tenths of 1 percent of extra economic growth on average over the next 10 years. If we get that—less than one-half of 1 percent of economic growth—then we will fully fill in this hole and, relative to current policy, have a smaller deficit than we are on track for. We are talking about going from 1.9 percent economic growth, which is the current CBO's term projection, to 2.3. This year we are running at 3 percent, even before we do this.

I strongly urge my colleagues: If we pass this—if you care as much as I know the Senator from Maine does about our budget situation, if you care about our deficits, if you would like to have smaller deficits and less debt, pass this legislation. Let's have the economic growth that is going to swamp this really modest score as a percentage of the revenue that we are forecasted to take in.

Again, I thank the Senator from Massachusetts for his kind courtesy.

The PRESIDING OFFICER. The Senator from Massachusetts.

Mr. MARKEY. Thank you, Mr. President.

Mr. President, I rise in support of the motion of the Senator from Maine. He is sitting right at the heart of this issue, and that is that this is nothing more than a con game by the Republicans to give tax breaks to the wealthiest people and the wealthiest corporations in America and then, ultimately, to wind up with a huge addition to the Federal deficit.

I thought I would take this time just to explain to the American public what this whole concept of a reconciliation process is. It sounds like a very fancy word, "reconciliation." What does it mean, though, in the legislative context?

You have to take it for what it is, and the key part of the words "reconciliation plan," when we are dealing with the Republicans, is the word "con" because the whole thing is a con

job that they are trying to pull on the American people.

Step No. 1 is for them to argue that they are going to give huge tax breaks to the wealthiest corporations and the wealthiest individuals in America. The vast, overwhelming percentage of it goes to them. Pennies on the dollar go to average working families as tax breaks.

Then they begin to argue that there is going to be a huge increase in economic growth in the United States, although they made the same argument in 1981 with the Reagan tax breaks, and it turned out it exploded the deficits. Then they made the same argument with the Bush tax breaks, and it exploded the Federal deficit. The economic growth, which they said was going to happen, never happened. Now they are just bringing it all back again—*deja vu* all over again—hoping that everyone will just buy the same, exact, now-debunked economic argument for the third time in our history.

So the key is, first, we provide the tax giveaways to the wealthiest—the wealthy corporations. That then results in exploding deficits. Then they say: Well, there may be some additions to it, but that is just a side impact. That is where they are extremely deceptive because, in fact, that is a feature of their tax breaks. A feature of their tax breaks is to create exploding deficits. How do we know that? Well, because the Republicans have already called for, in their budget, cuts in Medicare and Medicaid. They have already called for a \$450 billion cut in Medicare. They have already called for a \$1 trillion cut in Medicaid.

The beauty of the Republican plan, to give all of these huge tax breaks to the wealthiest in America, is that it creates such a huge deficit that their elephant symbol is shedding crocodile tears about how big the deficit is going to become. Of course, that will be next year, when they are shocked at how needed it is to cut Medicare and Medicaid. But they have already given us the preview of coming attractions by putting it in their budget this year. This reconciliation game, this con job, tries to separate the tax breaks for the wealthiest from their brutal, vicious cuts to programs for the poorest, the sickest, the elderly, the neediest in our country. That is the game. That is the con game, the reconciliation game that they are playing with the American public. By trying to divide this story line, they seek to have it sneak through without any full understanding of the ramifications for the American people or the implications for their families.

Make no mistake about it, as they give the tax giveaways to the wealthiest, that will result in exploding deficits, which will result in the Republicans, once again, really caring about deficits. I will tell you an amazing thing about the Republican Party. They care passionately, deeply, about deficits when the Democrats are in

charge. But when they are in charge, oh no, oh no. Do they care about deficits? Somehow they can turn a blind eye to their own actions, which lead to exploding deficits. There it is, ladies and gentlemen, the tribute that hypocrisy has to pay for virtue.

They have to say the right things about investment. They have to say that this will not lead to exploding additional debt for our country. But every single economic analysis of this bill, going back to the 1981 tax breaks, shows it is all the same play—a Trojan horse to give tax breaks to the wealthiest people in our country. That is what David Stockman actually said in 1985, in his famous book, "The Triumph of Politics." When he looked back at the 1981 huge tax break for corporations and the wealthy, he said that actually the whole thing was a Trojan horse to get tax breaks for the upper 1 percentile. He was honest about it.

He also said another thing. He also said that ultimately the Republicans didn't have the nerve then to cut their own special projects or to stop advocating for massive increases in defense spending, which runs totally contrary to their ostensible goal of reducing the debt. So we are going to hear that. We are going to hear that. We are going to hear a request from Republicans for a massive increase in defense spending, along with their massive cuts in taxes, as though somehow or other they can get a balanced budget out of that.

You don't have to be an accountant or an expert on budgetary matters to figure out that does not add up—unless, ladies and gentlemen, they are going to cut Medicare, unless they are going to cut Medicaid, unless they are coming back for it again. If you kick them in the heart, you are going to break your toe.

That is what this is all about—giving away trillions of dollars to the wealthiest to create pressure on the programs for the poorest, for the sickest, for those most in need in nursing homes in our country. That is what it is all about, and, to boot, in order to get votes for their bill, they then say to their own Members: We are going to allow the oil industry to drill in the Arctic National Wildlife Refuge—this pristine Arctic National Wildlife Refuge—for oil, even as just 2 years ago they had advocated for lifting the ban on the exportation of oil from our country that had been on the books for 40 years and even as we still import 3 million barrels of oil a day from OPEC. We are now exporting 1 million barrels of oil a day from our country. Where are they going to get it so they can send it out of the country to China? They are going to go to the Arctic National Wildlife Refuge, this pristine place.

So here is where the oil companies are right now. They are going to get huge tax breaks out of this bill. And in order to get even more votes on their side, they are going to allow for drilling in a pristine Arctic wildlife refuge.

In both cases, what is happening is that the next generation of Americans, regular Americans, is the one that is getting shortchanged. A despoliation of our environment, tax breaks that put inextricable, inevitable pressure on the social programs that go right to the heart of the safety net to protect ordinary family in our country—it is a con game, ladies and gentleman. It is a reconciliation con game that they are trying to play out here, and they do it time after time to kind of hide their real agenda.

All I can say is that what the Senator from Maine is proposing is for there to be just a little bit of honesty in terms of what the real agenda is here, and what his motion calls for is for the Finance Committee to ensure that there is no increase in the deficit in the bill we are going to vote on on the floor. But that will never pass because the Republicans have a con game going. All of a sudden, they don't care about deficits anymore. They don't care about debt. They don't care about the pressure that is going to be put on ordinary families. Who will be paying back this debt? Well, disproportionately, it is going to be the regular families in the country. They will be paying back that debt for the rest of their lives, and the debt is caused by giving tax breaks to the wealthiest. And to boot, it will then be the programs for those ordinary families that get slashed in order to pay for it because that is what is coming out here on the floor of the Senate in the very near future, this not-so-secret plan to actually fulfill their promise to the donor class of the Republican Party. They have a sacred duty that they have pledged to their donor class to get them these tax breaks and to do so at the expense of Medicare and Medicaid. That is the simple deal here. That is the con job they are trying to perpetrate upon the American people.

That is why this vote is one of the most important votes in the history of the United States of America. There are no votes that are bigger than this. It goes right to the shape of capitalism. They are seeking to reshape capitalism as we know it—who gets the incentives to be productive in our society and who then has to pay for those incentives that are being created.

So, ladies and gentlemen, this momentous, historic moment is something that I hope every American reflects upon as we head into next year because the next stage is their all-out assault on Medicare and Medicaid and probably Social Security as well, if they are ever going to fulfill their commitment to their Republican base.

I thank the Senator from Maine for making this motion. I think it goes right to the heart of the debate that we need to have in this country.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Georgia.

Mr. PERDUE. Mr. President, I ask unanimous consent that the time on

the King motion be extended until 4:30 p.m. today, with all other provisions of the previous consent remaining in effect.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Mr. PERDUE. Mr. President, as an outsider to this process in this body, when we get to a major issue like this, I really become very troubled. What we are trying to do today is historic. What we have been trying to do all year—this process has been under debate all year—is historic. I agree with my colleagues across the aisle, but I am going to use another word, a six-letter word, that I believe characterizes it the best.

We absolutely have a debt crisis. There is no doubt about it. In the year 2000, the last year under President Clinton, this country had a \$6 trillion Federal U.S. debt. At the end of George Bush's Presidency, we had a \$10 trillion debt. Now, at the end of President Obama's administration—we added \$10 trillion to the debt, such that today we end up with \$20 trillion of debt on about a \$19 to \$20 trillion economy. Now, Mr. President, there are countries under World Bank fiscal watch that have stronger balance sheets than we do today.

My concern is this. It is that both sides fight each other over this issue depending on who is in the White House and who has the majority in this body. The American people are fed up with it.

But I have to say that this bill, what we are talking about doing today, is a con on the American people. Let's talk about what a con is.

Over the last 100 years, we have had three political supermajorities. That is where one party or the other has a 60-vote majority in this body, where they can do basically what they want. Sixty times they have had that—I am sorry. We have had three of those in the last 100 years, all Democratic. The first gave us the New Deal; the second, the Great Society; and the third, Dodd-Frank and ObamaCare.

Now, I am just a simple business guy, Mr. President. I have run small businesses. I started working on an hourly wage. I worked my way through college. I ended up running a pretty big company. So my point here is that I can lay at the feet of those three supermajorities most of the responsibility for this financial catastrophe we have in the United States. It is a full-blown crisis. It didn't just start this year. The annual deficit—they talk about deficits. I talk about debt. That is what we owe the rest of the world.

This year, this President, President Trump, inherited a budget that this year will produce a \$666 billion shortfall between revenues and expenses. Yet we will collect a record sum of tax this year, the highest in our history. Last year we collected the most we have ever collected. The year before that, the most. So this has not been a problem of raising taxes, Mr. President. Our problem is very simple: The

size of our Federal Government has exploded.

In the year 2000, the last year under Bill Clinton, the size of this Federal Government was \$2.4 trillion. The size of our government last year—under two administrations, one Republican, one Democratic—it was almost \$4 trillion. That cannot continue. Yet, since 2009, because of sequestration and the Budget Control Act, the size of our discretionary spending has declined from \$1.5 trillion a year to \$1.1 trillion a year, and \$250 billion of that cutback has been on the back of our U.S. military at the very time when we face more threats and the world is more dangerous than at any time during my lifetime.

So I am here today to talk about the con of all cons, and it is the fact that the Great Society and all those sweeping programs—tens of trillions of dollars behind the world poverty—have failed. Today, the poverty rate in the United States is exactly the same as it was in the late sixties when that was signed into law.

Mr. President, doing nothing—the proposal to do nothing is the con of all cons. The con that bigger government has the solution for the American people has been proven over and over again to fail.

Look at ObamaCare. Both sides are now agreeing that it has failed. Now what we do about it is the issue. The Veterans' Administration was a cesspool of performance. Obama's \$1 trillion stimulus package back in 2010 and 2011 gave us nothing in terms of economic development.

As a matter of fact, the con of all cons is that we are coming out of the slowest, lowest economic growth in the United States history—230 years. Freddie Mac and Fannie Mae are bankrupt. The U.S. Postal Service is another bastion of success. Amtrak is bankrupt.

I think the greatest thing that we have to do today is get past all that. There are no innocent parties up here. Both sides are guilty when it comes to the \$20 trillion problem. The \$20 trillion is a manifestation of Washington's unwillingness to get its fiscal house in order and do what every other American has to do; that is, to live within their means.

Doing nothing is simply not an option.

In the last 8 years under President Obama, we borrowed as a Federal Government 35 percent of everything we spent. What that means is that every dime we spent on our military, on our Veterans' Administration, and on all domestic discretionary programs is borrowed because every dime of the \$3.5 trillion that we got in last year was spent on mandatory expenses.

Doing nothing is not an option.

When President Trump took office, though, he said that job one was to grow the economy. Why? Why is growing the economy important? Well, growing the economy is important be-

cause it is one of the several steps you have to employ to get at this debt crisis. Yes, there are going to be some tax cuts for individuals—we will get to that in a second—but primarily this is to be a stimulative package to get the economy growing.

There are three pieces to it. One, lower the corporate tax rate. I am sorry, anybody can debate this and win. We have to become competitive with the rest of the world. In Asia, the corporate tax rate is 18 percent. In Europe, it is in the low twenties. Getting to 20 percent in a dynamic situation where everybody is going down, like the UK—which next year will go to 17 percent, Mr. President—this is the least we can do. Getting our passthroughs to have parity is also critical. But we have to first roll back Federal regulations. That is the first piece.

The second piece is, we have to then push out our energy potential. We just talked about a few of those. The Keystone Pipeline this year, the Clean Power Plan, and ANWR are all moving along.

But the three pieces of this—lowering the corporate tax rate, eliminating the repatriation tax, and then a tax cut for working Americans—will actually get this economy going.

The other side says: Well, wait a minute. You are going to add \$1.5 trillion to the debt.

OK. I look at it as an investment. As we just heard from my good friend from Pennsylvania, four-tenths of 1 percent will more than pay for that. Well, let's look at history. History says that over the last 100 years, 3.5 percent is our average on GDP. But more important than that, in the last seven decades that we have enjoyed this economic growth in America, only one decade have we had lower growth than 2.5 percent and that was one decade where we had 2.3 percent. At 2.3 percent, we more than pay for what we are talking about now. My projection is that we will do a lot better than this, and there are many other people out there, including noted economists, who say the same thing.

Remember, we have \$7 trillion not at work in this economy today because of fiscal policy, not monetary policy. At the very time that the Fed added \$4.5 trillion to the balance sheet—the largest in history—we got 1.9 percent GDP growth over the last 8 years. Mr. President, you can only look at one place—and that is fiscal policy—that would generate that kind of anemic growth in our history. So what I am looking at right now is freeing up that \$7 trillion, and this tax package is one of several steps we need to employ that will begin to unleash that capital power.

We have several trillion dollars on the bank balance sheets of smaller and regional banks. We have a couple trillion dollars on the balance sheets of the Russell 1000 because of uncertainty coming out of Washington. And we have almost \$3 trillion overseas in

unrepatriated U.S. profits because of our archaic repatriation tax.

Changing this Tax Code is not only necessary, the rest of the world needs us to do this.

I will say this: Under President Trump's leadership and driving force, I believe things are already beginning to happen, and that is why we see reflections in the bond market and the stock market that reflect a moving economy. This economy wants to move. I have watched consumer confidence my entire career.

Right now, this is what is happening: So far this year, 2 million jobs have been created. Some 860 rules and regulations have been reversed, and most of these are onerous things that are sucking the very life out of this free enterprise system. Illegal border crossings are down 60 percent. Five hundred people—we voted 97 to 2 in this body, in the U.S. Senate, where people say nothing is happening—in a bipartisan vote, we voted 97 to 2 to allow the head of the Veterans' Administration to deal with it like any other entity in the country; that is, to be able to fire people for performance. Since that time, over 500 people have been removed from the Veterans' Administration because of lack of performance. Neil Gorsuch was confirmed to the Supreme Court. Consumer confidence is at a 16-year high.

Things are moving, but this body is still gridlocked, and that is what we have to break through. What we have here is a historic opportunity to change the direction of our country. This is why I ran for the Senate—to be a part of trying to add some influence into a future direction for our children and grandchildren.

Mr. President, do you realize that our children—this next generation is the first generation in the history of our country that faces a lower economic prospect than their predecessors? That is unacceptable. We are the richest country in the history of the world. We have the most dynamic worker base in the history of the world. We have a growing economy again. This is not necessary.

So these changes that we are talking about—and I have heard all the rhetoric today, even just in the last hour: Oh, this is all going to the rich. This is all going to those mean old greedy corporations, and by the way, nothing is going to the little guy. Well, let's talk about the reality.

A family of four—this is a real-world example—earning a median income of \$73,000, in this bill, will get a 60-percent tax cut. A single mom with one child, making \$41,000 a year—which is a median individual income—will get a 75-percent tax cut. I don't consider those rich. I don't consider those big corporations. Those are individual examples of what this tax bill is intended to do.

But more than that, for 6 million people who pay taxes today, under this bill, next year, their tax rate will go to zero. Six million Americans will find

that they will not be paying Federal income tax next year. But the person who gets the biggest benefit from this entire plan is that person who gets a job. That is not the half of it.

Our 35 percent nominal tax rate, the top rate for corporations, is the most onerous penalty on the American worker that has been perpetrated by politicians in Washington over the last 50 years by both Republicans and Democrats. This is insanity. The other side talks about insanity. When the rest of the world is almost at half of what our corporate rate is, how in the world are we going to defend foreign companies from coming and buying U.S. companies, and using the tax arbitrage to pay for it? That is what is happening now. We can end that.

This repatriation tax will free up almost \$3 trillion. This is extremely stimulative in the market. It will improve capital again. I believe that on the back of an aggressive trade policy, we will get exports growing again.

There is no good reason not to be for this bill today. All the false accusations from the other side are simply just not true. Yes, there is an investment here, but every time I bought a piece of equipment in business, I had to pay for it. I paid for it upfront, and I got a benefit from it. It is called a return on investment. That is exactly what this is. For the American worker and the American people, this is an investment, and I expect a return on investment from which they will benefit.

This Tax Code is so archaic that it is embarrassing to talk about. I will not even get into it because it is 2.4 million words. It is so ridiculous. One of the intents here is to simplify that for the average taxpayer. I believe we have accomplished that.

There are clear problems with this current plan—with this Tax Code and its problems today—and this plan takes clear steps to address those. It is an investment in our future. It is a rejection of the idea that 1.9 percent is the new norm.

The other side, a few years ago, tried to convince us that was the case. If we do nothing from today forward with the current budget under which we are operating—which is the last budget President Obama left with us—we are both guilty. This is not a partisan comment. But if nothing is done, \$11 trillion will be added to a \$20 trillion debt. That is unacceptable. That is not an option. It is not possible.

This issue is bigger than partisan politics. It is bigger than self-interest. It is bigger than anyone in this body. This is about our children and our grandchildren. This new tax direction will allow workers to compete again on a level playing field with the rest of the world and win.

Not only is our economic security at risk, but I believe our national security is definitely in danger because of this debt. Both sides are commenting on that today. Don't take my word for it. Almost 200 outside groups have come

out in support of this bill. That is historic in its own right, when you do something that is this big, to have that many people support it. I believe that what both sides of the aisle need to do is to back up and look at what is best for the American people long term.

There are two ideologies at war here. One side believes we need to give more money to the Federal Government, have more big programs like the Veterans' Administration, the Postal Service, and all those things, instead of putting it back in people's pockets and investing in our economy.

This is a historic moment of opportunity for us this week to change the Tax Code and finally to help American families and businesses compete with the competitors around the world. This standard of living that we have taken for granted for 70 years is the greatest expansion of economic exercise in the history of humankind. We can turn this around, but only by getting back to the fundamentals of economic opportunity for everybody—fiscal responsibility, limited government, and individual liberty.

I believe we will do it. I believe the American people want us to do it. This President's agenda will work. He comes from the business world. I come from the business world. That is what this is about. We have an understanding of what it takes to compete globally, and that is what this bill does, finally, for the American workers.

I yield the floor.

The PRESIDING OFFICER. The Senator from Montana.

Mr. TESTER. Mr. President, I want to go back to what this motion does. This is to remand the bill back to the Finance Committee so it can come back without adding nearly \$1.5 trillion to the national debt—maybe a heck of a lot more than that.

I am in business too. I will tell you that if I ran my business and did the things in my business that this bill is doing, I would go out of business. Why? Because my kids wouldn't be able to afford to stay farming because I would have acquired too much debt. That is why this is so important. It is why I applaud Senator KING for bringing this motion forward.

I sat on this floor, and I listened to folks talk about the threat from North Korea, which is absolutely real. The money it is going to take to deal with that threat is not going to be cheap.

I come to the floor, and I listen to people talk about the national security interests of this country and how there are people who want to do bad things to our country. We have to keep our country safe, but it comes with a cost.

I heard Senator KING talk earlier today about rebuilding our military. We have been at war for 16 years, and there is a cost it is going to take to rebuild our military. All of those things take money. They are expenses of what we have to do here to keep this country secure.

It is absolutely incredible to me that we have people walk to the floor and

talk about a 38-percent effective rate. Everybody on this floor that is in business knows that is not the rate that corporations pay in this country. By the time you do your deductions, your effective rate is far less than that. In fact, some people feel it is about 20 percent.

But nonetheless, I will agree—I think both sides of the aisle can agree—that we need to do tax reform. We need to modernize our code. It hasn't been done in 30 years, but it can't be done in a way that adds \$1.5 trillion on to our kids.

Right now, we have a \$20 trillion debt. There is no doubt about that. That is \$63,000 for every man, woman, and child in this country. When I sat in that chair that the Presiding Officer is sitting in now, when I first got elected some 11 years ago, I heard folks from that side of the aisle talk about the debt every single day. After the 2014 election, it has been crickets on that side of the aisle when it comes to the debt. The debt is still real.

When we had the biggest meltdown in this country since the Dirty Thirties, we had to make an investment into this country. I had people in the construction business in my office with tears in their eyes saying: There is no work in the private sector. You have to do something to help stimulate this economy or things are going to go to heck.

Times were tough. The debt increased. We had to get the economy turned around.

Now, times are good. For all the folks who are in business—or at least claim that they are in business—in good times, what do you do? You pay down your debt. You save. You make a rainy day fund because you know it is not always going to be like this.

Instead, in this body, we say times are good, but we are going to add another \$1.5 trillion on the debt. Just do it. Our kids can worry about it. Hell, we will be dead and gone.

That is why this motion is so critically important—so we can send it back to finance; so that there can be a true bipartisan discussion in committee about what needs to happen with this bill and to have it come back so it is revenue neutral. We can do that. We can help push the economy forward, and we can help have a bright future for our kids, but we are not going to do it with this bill. We are not going to do it with a partisan bill like this is right now.

So I want to commend Senator KING for pushing this motion forward to remand this bill back to the Finance Committee so that they can bring it back in a revenue-neutral position. We can cut taxes. We can broaden that base without adding to the debt, and we need to do it. We need to do it for our kids—the same reason that most of us claim we are here. We are here to make sure we have a better future for our kids and our grandkids. Let's do it with this bill. Let's walk the walk, not just talk the talk.

I yield the floor.

The PRESIDING OFFICER. The Senator from Vermont.

Mr. SANDERS. Mr. President, I call up amendment No. 1720, and ask unanimous consent that Senators Franken, Wyden, and Nelson be added as cosponsors.

The PRESIDING OFFICER. The amendment is not in order.

Mr. SANDERS. Mr. President, I do not ask for the unanimous consent, but I would like to speak on an amendment that I will be offering later.

Mr. President, the President of the United States, Donald Trump, and the Republican leadership are busy every day telling the American people how this piece of tax legislation is going to help the middle class and how it was written for the middle class.

We see President Trump going to Missouri and saying: This bill is not going to help me, who is a billionaire; it is really designed for the middle class. I trust that I will not shock too many people when I suggest that what President Trump is saying is not accurate, is not truthful.

This legislation, according to numerous independent studies, will provide 62 percent of the tax benefits to the top 1 percent. So 62 percent of the benefits go to the top 1 percent, while it increases taxes on 87 million middle-class households by the end of the decade.

Here we are, as every American knows, living at a time of massive income and wealth inequality. The middle class is shrinking, millions of people are working longer hours for lower wages, and 40 million people are living in poverty. But over the last 40 years, the people on the top have been doing phenomenally well, and today we have more income and wealth inequality than at any time since the late 1920s.

Given that reality, who in their right mind believes that it makes sense to give huge tax breaks for the people on top, while raising taxes for the middle class? Do you know what? My Republican colleagues here may think that makes sense. That is not what the American people believe. Poll after poll after poll suggests—as it did with their disastrous healthcare legislation—that the American people do not want this legislation.

If you can believe it, the Joint Committee on Taxation told us just last night that by the year 2027, 150 million households in America making \$200,000 a year or less will see their taxes go up, not down, under this disastrous bill. Why? Because the tax cuts for middle-class families expire by the end of 2025, while—surprise of all surprises—the tax breaks for large corporations are made permanent.

The benefits for the middle class expire. They are temporary. The benefits for the corporate world are permanent. The leadership of the Republican Party is telling the American people that trickle-down economics—giving huge tax breaks to the wealthy and large corporations—will expand the econ-

omy, will create new jobs, and will bring in so much revenue that, magically, it will pay for itself. Just give tax breaks for billionaires and large corporations, and those tax breaks will pay for themselves.

But here is the reality. The reality is that trickle-down economics is a fraudulent theory. When Ronald Reagan slashed taxes for the rich in 1981, economic growth went down by 1.9 percent the following year, and the unemployment rate increased from 7.5 percent to 10.8 percent. The 1981 tax cut was so successful that Reagan had to increase taxes eleven times after that.

After President George W. Bush cut taxes for the wealthy and large corporations, we lost nearly 500,000 private sector jobs, the national debt almost doubled, poverty increased, and median income went down.

After the rightwing Republican leadership in Kansas—the last example of the theory of trickle-down economics—cut taxes for the wealthy, revenue declined so much that they had to make savage cuts in education, healthcare, transportation, and infrastructure.

Trickle-down economics did not work under Reagan, did not work under George W. Bush, and did not work in the State of Kansas. It is a fraudulent theory cooked up by think tanks funded by billionaires and the wealthy.

Every independent expert who has taken a look at this tax bill has said that it will substantially increase the deficit even after accounting for economic growth.

The Joint Committee on Taxation has told us that this bill will increase the deficit by \$1.4 trillion over the next decade.

I want to make this point because it has not been made enough. Mark my words. If this legislation is passed, if the deficit goes up by \$1.4 trillion, I believe without any doubt, that the Republican Party will come down here to the Senate and go to the House and say: My goodness, we have raised the deficit, and in order to deal with that, we have to cut Social Security, Medicare, Medicaid, nutrition, education, affordable housing, and every program that is important.

Mr. WYDEN. Will my colleague yield?

Mr. SANDERS. Yes.

Mr. WYDEN. I think my colleague is making an extremely important point. I think what is important in his projection is that we have seen this movie before. Isn't this what happened in the Bush tax cuts and so many of these other projections? They get the sugar high by running the big deficits up by the breaks to the multinationals and the donors and the like. Then, they don't get the jobs. Then, they get these big deficits. I think what the Senator is talking about is that, then, they come back and go after the hunger programs, Medicaid, and Social Security.

Is that what my colleague is talking about?

Mr. SANDERS. Absolutely, but it is not just an idea I have. It is not just a

theory I have. These numbers were put right into the budget passed by the Senate, which called for a trillion-dollar cut in Medicaid, then a \$470 billion cut in Medicare, and massive cuts to other programs.

Let's not even talk about the budget of several months ago. Let's just talk about what our colleague Senator MARCO RUBIO yesterday—yesterday—told a group of Wall Street lobbyists.

Let me quote Senator RUBIO. He said:

Many argue that you can't cut taxes because it will drive up the deficit. But we have to do two things. We have to generate economic growth which generates revenue, while reducing spending. That will mean instituting structural changes to Social Security and Medicare for the future.

That was what Senator RUBIO said yesterday.

Well, let me translate what Senator RUBIO said yesterday and what Speaker PAUL RYAN has been saying. It is not theoretical. What they are saying is exactly what will happen. I hope that the senior citizens all over this country, people who are trying to get by on \$13,000 a year on Social Security, people who are trying to get by on disability, people who are dependent on Medicaid for their insurance to help them stay alive when they combat life-threatening diseases like cancer or heart disease, people in America who are struggling today to put food on the table, and working families who are trying to figure out how possibly they might be able to send their kids to college will listen up because they are virtually admitting—they are telling us—that they are going to come back and cut Social Security, Medicare, and Medicaid.

Yesterday, I made a challenge. I said to my Republican colleagues: If I am wrong, and it is not your intention to come back here and cut Social Security, Medicare, Medicaid, and education, please come down to the floor and tell me I am wrong. Tell me you have no intention to do that. I will apologize to you.

Well, we have not heard any Senators come down to the floor to tell us they will not cut Social Security, Medicare, Medicaid, and other programs. In fact, off the floor Senator RUBIO indicated that that is exactly what they intend to do.

Let's be clear. We are not just talking here about a tax bill. That is a disaster unto itself. That is a massive—

The PRESIDING OFFICER. The Democratic time has expired.

Mr. SANDERS. Mr. President, I ask unanimous consent for 3 more minutes.

The PRESIDING OFFICER. Is there objection?

Mr. THUNE. I reserve the right to object, Mr. President.

Let me just clarify. I think the ranking member of the Committee, who is managing the bill, also wanted some time. Is that correct?

Mr. WYDEN. We can see if we can work this out. Senator THUNE has been very gracious. Would it cause great

consternation over there to give Senator SANDERS 3 minutes, myself 5 minutes, and then go right to Senator THUNE?

Mr. THUNE. All right.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. SANDERS. Thank you.

I will wind it up, actually, in less than 3 minutes.

Here is the bottom line. The bill that these Republicans are going to vote on would create massive tax breaks for the rich, raising taxes for the middle class, raising the deficit by \$1.4 trillion, creating a situation where 13 million lose their health insurance and premiums go up by 10 percent. That is only half of the story. The other half of the story is that they are going to come back, and they are going to pay for the tax breaks for the rich and large corporations by slashing Social Security, Medicare, and Medicaid.

This legislation is an assault on the middle class and working families of this country. It must be defeated.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, I brought with me to the floor a copy of the just-released analysis by the Joint Committee on Taxation. These folks are the independent tax referees for the Congress. I pushed very hard for several weeks in order to get this dynamic score for the Republican tax bill because, as the ranking Democrat on the Finance Committee, I have heard my colleague say week after week that all we need to do is to get the dynamic score, and people will see the value of our bill. So we got the score.

The score ends the fantasy about magical growth, about unicorns and growth fairies, suddenly showing that tax cuts pay for themselves.

In fact, this report showed that this bill would lose more than \$1 trillion even with the dynamic score. It slows the growth of the American economy after 2025. It is the total opposite of what was promised. Even with the dynamic score, what we are seeing is that the sponsors of this bill are spending \$1 trillion and not helping those who need the help.

The numbers are now in. This is the hard evidence that this bill basically isn't much more than a holiday bonanza for multinational corporations and powerful interests.

I have heard a number of my colleagues on the other side of the aisle already criticizing the analysis by the Joint Committee on Taxation. I am sure they are unhappy because this certainly unravels all of their projections, and they continue, despite the fact that the hard evidence is in. They are still saying that their tax plan is going to produce a magical unicorn and rainbow fantasy of economic growth.

The facts are now in. The Republican plan loses \$1 trillion. This Republican plan slows economic growth. The growth fantasy is over. It is over—

Mr. CORNYN. Will the Senator yield for a question?

Mr. WYDEN. As soon as I have a chance to finish my statement.

Mr. CORNYN. Thank you very much.

Mr. WYDEN. I am happy to extend the courtesy that sometimes I don't get from the Senator, but I am happy to do it.

The growth fantasy is over with this projection.

I am happy to yield to my colleague.

The PRESIDING OFFICER. The Senator from Texas.

Mr. CORNYN. Mr. President, I thank the ranking member of the Finance Committee. I know we have other Senators who are ready to speak. Since the Senator believes that the Joint Committee on Taxation's dynamic score of our tax bill is entirely accurate, would he agree with me that the score demonstrates that there is economic growth generated by tax cuts and, really, what we are just talking about is how much economic growth is generated?

Mr. WYDEN. What I would say is this. Sure, there is what amounts to negligible growth, but this slows the growth of our economy after 2025. That is not what we were promised.

In fact, let me just recap a little bit the Republican promise. Treasury Secretary Steve Mnuchin said this bill would generate so much growth that it would take care of the \$1.5 trillion and generate \$1 trillion on top of it.

What a difference between Steve Mnuchin's projection of \$2.5 trillion and the number that I have on this sheet from the Joint Committee on Taxation—\$407 billion worth of revenue.

I appreciate my colleague asking that. It helps us to clear up a little bit more of what is at issue.

I appreciate Senator THUNE being so gracious and giving me the extra time.

Mr. President, I have a UC request, if I could.

Mr. President, I ask unanimous consent that Senator FRANKEN, myself, and Senator NELSON be added as cosponsors to amendment No. 1720.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. WYDEN. I want to thank the Senator from South Dakota for indulging me.

The PRESIDING OFFICER. The Senator from South Dakota.

Mr. THUNE. Mr. President, a lot of our colleagues on the other side have come to the floor today and have talked about why they don't like our tax reform bill. Many of those arguments have been focused on who benefits from it. Of course, as is usually the case when you start talking about any kind of an attempt to reduce taxes on the American people so they can keep more of what they earn, keep more dollars in their pockets so they can decide how to spend it rather than send it to Washington, DC, Democrats complain that it is tax cuts for the rich.

Well, again, I want to point out—and this, of course, is based upon the Joint

Committee on Taxation, which was just alluded to—where they find the benefits of the tax relief goal. As you can see from this chart, these represent different income groups. The highest percentage tax cuts actually go to those in the lower and middle-income groups. If you look at who benefits from this, every income group gets a significant tax cut, but middle-income Americans do particularly well percentage-wise under this tax reform proposal.

So the argument, again, that this is somehow simply a tax cut for the rich just doesn't pass the smell test. It doesn't comport with reality. Clearly, the numbers tell a very different story.

The other point I wish to make is that if we look at what we tried to accomplish in the design of this tax bill, we see that we tried to maintain the existing progressivity in the tax bill. We have one of the most progressive tax codes in the world. We have a lot of people in this country who don't have any income tax liability and some who benefit from refundable tax credits that help to eliminate or partially eliminate their payroll tax liability as well. But this chart shows who, under our bill, when it is all said and done, bears the tax burden in this country—in other words, the percentage of the tax liability paid by each different group in different income groups.

When we look at this, we can see that those in the \$20,000 to \$50,000 range—this is their tax burden as a percentage of the entire tax burden levied on Americans around the country—the rate drops from 4.3 percent to 4.1 percent. So those in the \$20,000 to \$50,000 income group, as a percentage of tax burden in the country, pay less under our proposal than they do today.

If we look at the group from \$50,000 to \$100,000, that income group also, as a percentage of the entire tax burden borne by Americans, pays less under our proposal than they do today. They pay 16.9 percent today, and under our proposal they will pay 16.7 percent of total taxes in this country.

Those, on the other hand, making \$100,000 or more will pay slightly more of the overall tax burden. Today they pay 78.7 percent, and under our proposal they will pay 78.9 percent.

So people under \$100,000 are going to be paying less as a share of the overall tax burden than they currently do today. I don't know how anyone can, with a straight face, argue that somehow this is a tax bill that benefits those in the upper end.

With respect to the arguments that are being made right now regarding the Joint Committee on Taxation release of the dynamic score, I would say the same thing that my colleague from Texas said. I think the good news in all of this is what it demonstrates is that what we are trying to do actually generates economic growth. It actually generates additional revenue for the Federal Treasury. We can argue about how much.

We happen to think that the assumptions used by the Joint Committee on Taxation are not accurate because they assume that we are going to continue to grow for the next decade—our economy—at 1.9 percent. Historical averages in the American economy going back to the end of World War II show that we have averaged somewhere between 3 and 3.5 percent growth. So if we take the assumption that we are never going to do any better than 1.9 percent growth in the economy, then perhaps their estimate could be accurate. We happen to believe we are going to do a whole lot better than that. We believe that if we put the right policies in place and we make America an attractive place in which to invest, we are going to see considerably higher growth than 1.9 percent.

So what does it take to cover the number that we created in this tax bill that would have to be paid for with additional growth in the economy? Well, it takes about four-tenths of 1 percent of growth—increase in average annual growth—over the next decade. What does that mean? That means that instead of growing at 1.9 percent a year for the next decade, we are going to have to grow at 2.2, 2.3 percent—somewhere in that ballpark—to not only cover this but actually start generating revenue above and beyond what the impact of the tax cut would be on the Federal budget.

What I would simply say to my colleagues is that when we look at these various models that are done and the assumptions that are made, remember that the Joint Committee on Taxation, the Congressional Budget Office—the numbers they are using assume 1.9 percent economic growth. I can't believe that we wouldn't have more confidence in the American economy that we could generate higher than 1.9 percent economic growth. That is the strait-jacket that constrains their models.

There are other models out there that have looked at the same information, the same data, looked at the same tax bill, considered the behavioral effects of that, how it would affect the entire economy, and come to a different conclusion. In fact, the Tax Foundation has suggested that the tax bill we have in front of us today would generate an additional \$1.26 trillion in revenue over that same time period because of the additional growth that would come with it.

What we tried to do is design a tax bill that not only delivers tax relief to middle-income families—I think the two charts I just showed demonstrate that we do—but secondly to put policies in place that will create conditions that are favorable to economic growth so we can get growth back up to a more historic level. When the economy is growing at a faster rate, it means that companies and businesses are creating better paying jobs. And if there is a competition for labor in this country, and I believe there will be—when companies start to expand, start to grow

their operations, it increases the demand for labor, and the price for labor goes up, and wages go up. That is what we want to see.

That is the other thing about this bill that doesn't get talked about enough. The reduction in rates on businesses means that they have more to invest in their businesses, and one of the byproducts of that is that it goes into higher wages for their employees. The President's Council of Economic Advisers suggests that that impact would be about \$4,000 a year in additional income for average households in this country. There is another study done by Boston University in which they have concluded that it would result in \$3,500 a year in additional income per household in this country.

So the impact of the tax cuts is really twofold. One is that American families would have more in their pockets. Why? Because we double the standard deduction. In our bill, we double the child tax credit. We lower rates. All of those actions impact lower and middle-income families in this country. Those are all features they can take advantage of that generate additional benefits to them.

Those benefits, by the way, if you are an average family in this country—a typical family of four with a combined annual income of \$73,000—result in a \$2,200 tax cut. That is a 60-percent tax cut over what they would pay under current law. So that is \$2,200 in that family's pocket that they will be able to spend on themselves and their families instead of sending that to Washington, DC, and having somebody decide how to spend it here. We happen to have a lot of confidence that the American people are better prepared and better equipped to decide how to spend their own money rather than the Federal Government. So that is a direct benefit, No. 1.

Secondly, as I said earlier, if you give the benefit of not only a tax cut that comes to middle-income families but also the additional growth in the economy that generates better-paying jobs and generates higher wages, that increases your overall household income. That is how American families benefit directly from the legislation we are considering today.

My colleague from Ohio is here, and he pays a lot of attention to economic trends. I think it is interesting to note that the Congressional Budget Office, the Joint Tax Committee, which, in their analysis, assume 1.9 percent growth in the economy for the next decade—we think we can do a lot better.

I ask my colleague from Ohio, aren't we already starting to do better economically? I think we have seen a significant improvement in growth in the economy just in the last couple of quarters. If we continue to stay on that track or a similar track, which I think this tax reform legislation helps enable, we might be able to get to a point where we are growing at a more historic rate.

What was the growth rate, for example, just in the last couple of quarters that we have seen in this country?

Mr. PORTMAN. Mr. President, I think the Senator makes a great point. We have had a debate here this afternoon about economic growth. One of the realities now on which both sides of the aisle can agree is that the tax relief we are putting out there, which is helping middle-class families to have a little healthier family budget, is also helping workers with regard to the international competition. Right now, our workers are competing with one hand tied behind their back. All of this is going to generate more economic growth. It is going to come from more investment, more productivity.

In fact, the number that the Joint Committee on Taxation put out today, although it is significantly lower than other numbers, is over \$400 billion in more revenue coming in. That is enough growth to generate that much more revenue coming into the Federal Government.

Mr. THUNE. Mr. President, that is based upon an assumption that the growth rate in the economy for the next decade is going to be 1.9 percent.

Mr. PORTMAN. Exactly. So that is the number—let's say roughly \$400 billion—that they have.

By the way, there are 137 economists who tell us that it will be not \$400 billion, but it will be \$1 trillion. This is their quote. Their letter came out yesterday. "Economic growth will accelerate, if the Tax Cuts and Jobs Act passes, leading to more jobs, higher wages, and a better standard of living for the American people." This is 137 economists who say that actually it is going to be more than twice as much as Joint Tax says. There are other studies that the Senator from South Dakota talked about that indicate there will be even more economic growth.

Mr. THUNE. We are already seeing that, right? The economy is already starting to pick up.

Mr. PORTMAN. That is one part of the debate: How much economic growth is going to come out of these tax reforms that we are putting forward? We know there will be a lot; the question is, How much? But this is all based on a Congressional Budget Office estimate of growth over the next 10 years, the GDP growth, the economic growth. So we are sort of in a strait-jacket. Although we believe this tax reform proposal will help in terms of that growth, we have to go by this number of 1.9 percent. So 1.9 percent is anemic growth. That is sad. If we can't do better than 1.9 percent, we have real problems in this country, and that is over the next 10 years, projected.

As the Senator has said, it is kind of interesting that they are projecting 1.9 percent and others are projecting higher numbers. In the context of us having just finished a quarter that was 3.3 percent—it was adjusted yesterday to 3.3 percent—and then the quarter before, the second quarter of this year, was 3

percent. So 3 percent, 3.3 percent over the last two quarters, yet they say 1.9 percent. There is a private forecast that indicates there will be between 3 and 4 percent growth next year. The average, as Senator THUNE said, even with a lot of things happening, such as a recession and hurricanes and other natural disasters, is 2.5 percent or more. So this is not normal. In other words, this is a relatively low rate.

I know we can do better. I don't say, as some do, that this is somehow the new normal. We have to do better. If we don't do better, we can't begin to get wages back up again, which have been flat really for the last couple of decades when you take inflation into account. We know we can do better. That is why this tax bill is so important, to give the economy that shot in the arm.

But let's assume for a minute that it will be only 1.9 percent—dismal growth. Let's assume this tax proposal passes. Let's assume we get the benefit of the increased revenue from that.

By the way, what we say in the tax proposal is that about \$1.4 trillion to \$1.5 trillion of tax relief will be part of this, and that is out of \$44 trillion over the next 10 years. That will provide a little bit of a tax relief because we know the growth will come from that. So let's assume that this is true. Let's assume you use the right policy baseline, assuming that we are going to continue with the current extenders, which we always do. We end up—stick with me here—with about a \$533 billion deficit over the next 10 years if we assume this really low rate of growth.

If you assume that instead of 1.9 percent, we go not to 3 percent, not to 2.5 percent, not even to 2.4, 2.3, 2.2, but let's just say 2.1 percent growth—again, very conservative, and I sure hope we will do better, and I believe we will—but let's assume it is 2.1 percent. That will generate enough revenue, because it is up to \$270 billion per every 0.1 percent, to have this tax reform proposal actually result in money going back into the Treasury—in other words, reducing the deficit.

So I think this is very fiscally responsible. I think it is very conservative. I think 2.1 percent growth is not something that is at all out of bounds. In fact, I think it is going to be far higher than that based on the growth we have already had recently and the growth that has been projected by outside forecasters.

So I would just say to folks who are hearing that this is somehow blowing a hole in the deficit, I think it is the opposite. I think it is going to actually result in more money going into the Federal Treasury to get the deficit down.

Let me say something else. This is a debate we can have, but we have to deal with the growth side if we are going to get the deficit under control, there is no question about it, not just the spending side. We have to get it under control. But even to do the im-

portant work we have to do on a bipartisan basis with restrained growth, it is much more likely that we will do it when we have higher growth. If it is 1.9 percent, we are not going to get there.

So let's get some pro-growth tax reform. Let's get the economy moving. Let's give people the sense that we can tackle these problems. Let's do something about the debt and deficit. We can do that by very meager growth—2.1 percent versus 1.9 percent—and actually take money that is currently in the economy at 1.9 percent—not moving much. Let's get it moving more. Let's create more economic activity. Let's do that to get that growth rate up a little bit through this tax reform, and then let's actually begin to reduce that debt and deficit.

I just wanted to make that point. When we hear that this is somehow fiscally irresponsible—I think it is very responsible fiscally, very conservative. I think we will do better than the numbers we have seen here of 1.9 percent growth. Certainly just 2.1 percent growth actually reduces the deficit, and I think that ought to be brought into the debate.

Mr. THUNE. And, too, some of our colleagues—and I count myself, and I am sure the Senator from Ohio does as well, among those of us who consider ourselves fiscal conservatives—realize that in order to deal with debt and deficits, yes, we have to get our arms around out-of-control Washington spending, and we have to do something to make those programs that are driving that out-of-control spending more sustainable in the long run. We also have to do the other side of this, which is to restrain spending. But in order to deal with debt and deficits, we really need that growth in the economy because higher growth, the economy growing at a faster rate, means people are working, people are paying taxes, people are taking realizations and paying taxes, and government revenues go up. So we need growth, and that is what this bill will accomplish.

Mr. President, I yield back the remainder of my time.

The PRESIDING OFFICER. All time has expired.

The question is on agreeing to the King motion to commit.

Mr. WYDEN. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The result was announced—yeas 48, nays 52, as follows:

[Rollcall Vote No. 288 Leg.]

YEAS—48

Baldwin	Cardin	Duckworth
Bennet	Carper	Durbin
Blumenthal	Casey	Feinstein
Booker	Coons	Franken
Brown	Cortez Masto	Gillibrand
Cantwell	Donnelly	Harris

Hassan	McCaskill	Schumer
Heinrich	Menendez	Shaheen
Heitkamp	Merkley	Stabenow
Hirono	Murphy	Tester
Kaine	Murray	Udall
King	Nelson	Van Hollen
Klobuchar	Peters	Warner
Leahy	Reed	Warren
Manchin	Sanders	Whitehouse
Markey	Schatz	Wyden

NAYS—52

Alexander	Flake	Perdue
Barrasso	Gardner	Portman
Blunt	Graham	Risch
Boozman	Grassley	Roberts
Burr	Hatch	Rounds
Capito	Heller	Rubio
Cassidy	Hoeven	Sasse
Cochran	Inhofe	Scott
Collins	Isakson	Shelby
Corker	Johnson	Strange
Cornyn	Kennedy	Sullivan
Cotton	Lankford	Thune
Crapo	Lee	Tillis
Cruz	McCain	Toomey
Daines	McConnell	Wicker
Enzi	Moran	Young
Ernst	Murkowski	
Fischer	Paul	

The motion was rejected.

The PRESIDING OFFICER (Mr. BLUNT). The majority leader.

Mr. McCONNELL. Mr. President, I ask unanimous consent that Senator STABENOW now be recognized to offer a motion to commit, which is at the desk; that the time until 7 p.m. be equally divided in the usual form for debate on the motion; that there be no amendments in order to the instructions; and that at 7 p.m., the Senate vote in relation to the motion with no intervening action or debate. I further ask that following disposition of the motion, the majority leader or his designee be recognized.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

The Senator from Michigan.

Ms. STABENOW. Mr. President, thank you very much. I feel like we should be talking about the deficit, which is of concern to us and wish it were of more concern to—

The PRESIDING OFFICER. Does the Senator wish to call up her motion?

Ms. STABENOW. Mr. President, yes, I do. I absolutely do.

MOTION TO COMMIT

Mr. President, I call up my motion to commit, which is at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The legislative clerk read as follows:

The Senator from Michigan [Ms. STABENOW] moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) to revert the corporate tax rates to 35 percent in the event that real average household wages do not increase by at least \$4,000 by 2020.

The PRESIDING OFFICER. The Senator from Michigan.

Ms. STABENOW. Mr. President, this would put in place a guarantee that middle-class families would receive the benefits they are being promised in this bill. I am offering this motion to

commit with the support of Senators CASEY, VAN HOLLEN, UDALL, CARDIN, BOOKER, WYDEN, MENENDEZ, HARRIS, and BROWN.

I have said it before, and I will say it again, there is no question we need tax reform. We need tax reform that creates jobs, incentivizes companies to bring back jobs from overseas, protects our farmers, helps small businesses, and puts more money in the pocket of middle-class families in Michigan and across the country. That is what we need, and that is what I would vote for and I know other colleagues on our side would vote for, but that is not what this bill does. That is not what this Republican bill does.

We know our friends across the aisle are in a hurry to pass this legislation as quickly as possible before the American people discover what a bad deal it is. Unfortunately, for Republicans, we keep uncovering new ways that this tax legislation is a huge giveaway for the wealthiest 1 percent. Now we know, from the latest scoring, it blows a huge hole in our Nation's debt, expanding our Nation's debt.

Here are just a few ways this legislation hurts middle-class families. It keeps a loophole that lets corporations write off their expenses, their moving expenses, when they move jobs overseas. However, a family moving across the country to Michigan for a new job could no longer deduct their moving expenses. Big businesses could keep on deducting their State and local taxes, but middle-class families, sorry, no State and local tax deduction for you. Oil companies would enjoy a brandnew \$4 billion offshore tax loophole. Merry Christmas. Meanwhile, 87 million American households who earn less than \$200,000 a year get a tax increase. Let me repeat that. Eighty-seven million American households who earn less than \$200,000 a year will get a tax increase under the bill in front of us, and health insurance premiums will go up by 10 percent, and continue to go up, while 13 million fewer people would have healthcare coverage.

President Trump has called this bill, in his words, a "great, big, beautiful Christmas present" for the American people. Well, I certainly hope the American people remember to keep the gift certificate. This bill is a disaster for the middle class and a disaster for our future.

President Trump isn't the only person who has made big promises about this legislation. Treasury Secretary Steve Mnuchin, one of the bill's biggest salesmen, has said: "On the personal tax side, middle-income people are getting cuts and rich people are getting very little cuts." I would like to highlight his first words "on the personal tax side"—very sneaky language. Once all the proposals that actually help the wealthy are taken into account, all of them, it is clear that those in Secretary Mnuchin's personal income category are the real winners.

White House budget director Mick Mulvaney is making promises too. He

said, "The White House, the President, is not going to sign a bill that raises taxes on the middle class, period." I would assume, based on that statement, he wouldn't sign this bill. The nonpartisan Tax Policy Center found that 87 million middle-class and working families will see their taxes go up.

Perhaps the biggest promise of them all came directly from the White House. "The average American family would get a \$4,000 raise under the President's tax cut plan."

Republicans have promised hard-working, middle-class families in Michigan and across the country that by giving the top 1 percent and large corporations a huge tax giveaway—you know the trickle-down economic approach—that magically they will receive \$4,000, \$7,000, even \$9,000 in extra income. By giving this big supply-side tax cut, magically, families will receive \$4,000, \$7,000, or even \$9,000 in their income.

Well, the proof is in their paychecks. That is what is going to happen for the American people. They are going to take a look at their paychecks to find out whether this is true, and that is why I am offering a motion that will ensure that the benefits of these tax cuts go to the middle class and that the promises being made to the families in Michigan and across the country will be kept. This motion would send the bill back to the Finance Committee with instructions to include a trigger to return the corporate rate to its current level if the average household wage doesn't go up at least \$4,000 in the next 2 years. That seems only fair to me. People are being told over and over again they are going to get money directly in their pocket. The President said a minimum of \$4,000. Well, the proof is in your paycheck. That is what the American people are going to be looking at.

This motion simply makes sure the American people get the raise the Trump administration is promising them. If my Republican colleagues are serious about putting more money in the pockets of the middle class, I urge you to support this motion.

You know Michigan families could certainly use an extra \$4,000 in their paycheck. What they don't need are broken promises—the kind of promises they have heard before too many times. Just think back to the Bush tax cuts of 2001 and 2003. Colleagues from across the aisle came to the floor and said the 2003 Bush tax cuts would "allow us to grow our way out of our current economic doldrums." What did we get? Massive debt. And the Bush tax cuts "will aid the people and businesses who make up our economic machine and get it moving down the tracks at full speed again." We got massive debt, and wages did not go up. The train derailed, growth was anemic, and middle-class families saw very little lasting benefit. If this approach worked, if trickle-down economics worked, I would be supporting this. There is no evidence that this has ever worked.

A new analysis of the tax bill is even more skewed to the top than the Bush tax cuts. Economist Bruce Bartlett served as Deputy Assistant Secretary of the Treasury for Economic Policy during the Reagan and George H.W. Bush administrations. Last month, when asked if tax cuts pay for themselves through greater economic growth, Mr. Bartlett said:

That's a lie. It's always been a lie. . . . There's not one iota of evidence that will support this argument.

In fact, he added that wages actually fell—actually fell—for 10 years after the Tax Reform Act of 1986 was enacted.

The Bush tax cuts didn't benefit middle-income families in the long term. The Reagan tax cuts didn't benefit middle-income families in the long term. What they did was cause the deficit to explode. That is a fact. We all know what happened next. Republican colleagues pointed to the huge deficits. President Bush said that now we need to privatize Social Security, cut Medicare because, oh, my gosh, we have big deficits. Thankfully, Democrats put an end to that plan. Well, another distinguished Republican President once said: "There you go again," and that is true.

The recently passed Republican budget resolution makes it clear that their next step after this is to cut Medicare and Medicaid. In fact, their budget already allows almost \$1.5 trillion to be cut from these programs. But don't take my word for it. Take their word for it. Earlier this month, Speaker PAUL RYAN made the Republican plan very clear. He said: The next thing we are doing is going to entitlements—Medicare and Medicaid. In fact, after the numbers that just came out and the fact that even with dynamic scoring—what many would call "voodoo scoring"—it doesn't solve the problem on deficits. So it means cutting Medicare and Medicaid may be suggested even sooner.

You have huge tax giveaways to the wealthy 1 percent, which causes the deficit to explode and causes them to cut crucial programs like Medicare and Medicaid. That is the scenario that is in front of us.

I hope people will remember this. This is only step one. When folks come back and say: Oh, my gosh, there is a huge deficit; we have to cut Medicare and Medicaid, they will remember this debate and this time.

Middle-class families see their taxes go up. They see their healthcare costs go up, and they see Medicare, Social Security, and Medicaid cut. This is worse than a one-two punch. It is a one-two-three punch, and middle-class families will feel every blow.

Michigan families deserve better than this. American families deserve better than this. American families deserve real tax reform that creates jobs and incentivizes companies to bring

jobs back to America by closing loopholes, not creating new ones; that protects our farmers, helps our small businesses, and puts more money in their pocket. That is what I support.

They deserve to be told the truth about the end goal of this Republican tax plan. If Republicans mean it when they say middle-class families will get at least \$4,000 more in wages, well then, everybody should be voting for my motion to commit because American working men and women know the proof is in their paycheck. The proof is in your paycheck. The proof is in your paycheck. That is what every single man and woman working today is going to look at—their paycheck.

All I am saying is that, if you are going to tell them there is \$4,000 more, then we are going to measure that in the next 2 years. If there is, that is terrific, and if there isn't, this tax scheme should stop.

I yield the floor.

The PRESIDING OFFICER. The Senator from South Carolina.

Mr. SCOTT. Mr. President, many people are asking the question: What is the difference? I believe my good friend from Michigan is sincere in her desire to see the middle class succeed under any tax reform package, and I agree.

The fact of the matter is that we are not talking about Republicans versus Democrats when it comes to tax reform. We are talking about the American people. I wanted to make a list of those benefits that will go directly to the middle class—to every single tax bracket we have. Every bracket gets a tax cut.

The typical American family makes around \$73,000 a year. They will see their taxes come down about 60 percent. If you are a single head of household—a single mom like mine—raising a couple of kids, making around \$41,000 a year, your taxes under the new tax reform plan comes down about 75 percent.

We are actually going to help by nearly doubling the standard deduction. If you are a single person, your current deduction is \$6,300. Under our plan, it goes to \$12,000.

If you are a single head of household, it is \$9,300 now. It goes to \$18,000 under our proposal.

If you are in a dual-income household, the current deduction is around \$12,000. We double it to \$24,000.

We double the child tax credit to \$2,000.

I will tell you that there is a lot being said on the floor, and much of it is hard to follow. I like to keep things simple. If you are a single head of household with \$41,000, put simply, there is a 75-percent cut in your taxes. If you are the typical American family earning around \$73,000, the average tax cut is around 60 percent. We are doubling your standard deduction. We are doubling the child tax credit. There is a whole lot in this bill that benefits hard-working, everyday Americans.

I am glad that my friends on the left are finally concerned about the debt.

This is a good thing. Under the last 8 years in the previous administration, our debt climbed from \$10 trillion to \$20 trillion. So it is good news that we will finally have an opportunity to address that debt.

If we are going to address the debt, we are going to have to grow our economy. Growing our economy requires us to do a couple of things. No. 1, we have to make sure that our Tax Code is competitive in a global economy. Today, 35 percent is the highest in the industrialized world. Our competition is around 23 percent. We have to be in a competitive position so we grow our economy here at home. We do that with a 20-percent rate.

If we want to make sure that the economy of the future is built here at home, we also have to be able to bring home overseas profits, also known as repatriating those dollars—\$2.5 trillion—and build factories and build opportunities with that \$2.5 trillion here at home, creating hundreds of thousands of new jobs.

Our tax reform package focuses specifically where America lives.

Thank you, Mr. President.

The PRESIDING OFFICER. The Senator from Alaska.

Ms. MURKOWSKI. Mr. President, I appreciate the fact that I am able to follow my colleague from South Carolina, who has, I think, described and encapsulated in pretty simple terms this proposal before us.

This tax proposal is good for the country. It is good for American families. It is good for Alaskan families and South Carolina families. I am pleased to be able to join my colleagues this afternoon in support of the reconciliation legislation that we have pending before us.

I happen to believe that the tax reform title will help our families keep more of their hard-earned dollars. I think it will make American businesses more competitive. I am also proud to be the author of the energy title contained within this measure that works to strengthen our long-term energy security. I think it is important that we recognize the magnitude of the moment. Once in a generation we have an opportunity to really take a hard look at our economy, the role that Congress can play in encouraging new growth, and then take the action that we need to get the economy back on track.

Our historic tax reform effort will grow Alaska and the Nation's economy. When you look at it from the broader view—from a thousand-foot view—the Tax Cuts and Jobs Act is pro-economy, and it is pro-growth. It is a pro-jobs proposal that reduces taxes and puts dollars in the pockets of hard-working Americans at every income level.

Think about all that it does in terms of boosting the economy to create jobs—jobs that feed our families and that help put our kids through college, jobs that allow you to save for the un-

expected events, to be able to retire with peace of mind, and the flexibility to be the great innovators that we are in this country.

What we see in this proposal are meaningful developments in the tax code to provide substantive relief to Americans across the economic spectrum.

In Alaska, if you take a family of four with two kids, earning \$50,000, that uses the standard deduction, they are going to see a tax decrease of \$1,400. If the same family earns about \$75,000, that tax liability would be reduced by \$2,000. The child tax credit benefit that we see from doubling or nearly doubling that tax credit is from \$1,000 to \$2,000—\$1,000 of which is refundable. It also expands the eligibility of children under 18, providing significant assistance to the 22 million Americans who use the child tax credit.

In terms of simplifying the tax code, how often do we hear our constituents say: Just make it simpler for us? By making it a simpler, fairer tax treatment for individuals in every income bracket, again, this is a proposal that delivers.

Most Americans take advantage of the standard deduction, and this act doubles the standard deduction, resulting in a \$12,000 deduction for single filers, and \$24,000 for married taxpayers filing jointly.

I focus a lot on the families in Alaska. We don't happen to have a lot of large corporations, but when you look to the benefits contained within this proposal and the impact they will have on our larger businesses and our corporations, they are significant. Recognizing the steps that we are taking to lower the corporate rates to allow us to be more competitive, not only in this country, but globally, all we need to do is really to look to what we are seeing already with the uptick in businesses and how we can be doing more to help further incent that.

I think we recognize that lower corporate tax rates will allow our businesses to compete against our foreign competitors and make the investments in American operations. It will bring the jobs—the economic growth that has alluded us for so many years.

In Alaska, it is over 99 percent. Actually, 99.6 percent of our businesses are small businesses. They are taxed at the individual rate. So the discussion that we have had with regard to allowing owners of passthrough small businesses to be able to deduct an additional percent of their business income from their taxes is a significant benefit for our entrepreneurs, and one I certainly endorse.

Some of the other provisions that help our businesses are these: the 100 percent immediate full business expensing for the next five years and the expansion of the Section 179 small business expensing. These incentivize the kind of foundational investments that implement long-term plans. They help to expand operations and encourage

businesses to take that risk that is needed when we are talking about creating lasting economic growth.

The bill also helps our smaller businesses protect what they built. When someone passes on, they have the ability to be able to pass it to that next generation. What we have done with the doubling of the exemption for the estate tax is important. There has been a lot of discussion about the benefits that is seen with this particular provision for our farmers. In Alaska, we don't have a big agriculture section of our State, but we view our fishermen, really, as the farmers or the ranchers of the sea—truly small businessmen. When you think about the investment that a fishing family makes in a vessel, in the gear, in the permits, in the quota, you can have a significant investment totaling millions of dollars—\$7 or \$8 million. It is about a million dollars when you think about the quota and the permits there. So we are recognizing how we are able to provide just a little bit of relief to those smaller families. I don't think they would consider themselves millionaires in the sense of having that disposable income, but being able to pass on that hard work that you have built as a small family operator in a fishing business is important, and it is significant.

The bottom line is that this is a proposal that does work. It does work for Alaska families. It does work for our families. It gets dollars into their pockets and relief to our families, and it will help to restore competition in the global marketplace and, certainly, for job creators and also in the confidence that now is the time to invest in America.

I thank the members of the Finance Committee and the good work done by Chairman HATCH for the work they have done on tax reform.

I would also like to thank the members of the Energy and Natural Resources Committee who worked with me to report the second title of this legislation and to report it on a bipartisan basis.

We have very straightforward text. It is just six pages in total, which is pretty impressive in this day and age, but this small package offers a tremendous opportunity for Alaska, for the Gulf Coast, and really for all of our Nation.

Within this title, we authorize responsible energy development in the 1002 area. This covers 1.57 million acres of land in the non-wilderness portion of ANWR in the northeastern corner of the State. We require the program to be managed in a manner similar to the environmentally protective framework that is used for other Federal lands on Alaska's North Slope. It also provides for two lease sales to be conducted over the next 10 years.

In terms of how the revenues are shared, we split the revenues from development evenly between the Federal Government and the State of Alaska. We have limited surface development to just 2,000 Federal acres within the

1002 area. This is just one ten-thousandth of all of ANWR. Again, we are talking about a very limited surface development to just 2,000 Federal acres within the 1002 area.

Many have raised concerns, asking, what about the environmental process? Do you sidestep that? Not at all. We have not preempted the environmental review process. We have not limited the consultation process with Alaska Natives in any way. All the relevant laws, regulations, and Executive Orders will apply under our language.

I think it is important to recognize that this is not something that just kind of appeared. Our title is the result of a regular order process here in the Senate. It will include a regular order environmental process, with laws like NEPA fully applied after we pass it. So we have a regular order process before as well as after.

We also strengthened our bipartisan title in committee during our regular order markup by adding a bipartisan amendment that was sponsored by Senators CASSIDY, STRANGE, and KING. Their provision will increase revenue sharing in the Gulf Coast to be used for priorities like coastal restoration and hurricane protection. I think, as we have seen, given the hurricanes they have endured in the gulf region this year, there is certainly need for this critical investment.

The 1002 area in the northeast corner of Alaska is a long way from the Gulf Coast, but it will bring substantial benefits to every part of our Nation. With this provision, we will generate substantial revenues for long-term deficit reduction—well over \$100 billion over the life of the fields. I think it is important to keep it in context. We are not just talking about the short term within this 10-year window but what will come our way over the life of the field in terms of revenues to the country.

We are going to create thousands of jobs, not just in Alaska but really all over the country. We will reduce our foreign oil dependence. This is important because we are projected to remain a net importer long into the future. In States like California, our foreign dependence has actually deepened as we have seen Alaska's oil production decline. So this means jobs and revenues for them as well.

Of course, you cannot talk about energy security without recognizing the benefits to our country's national security and what this yields.

We are also taking a major step to make energy more affordable. The fact is, the world is using more oil, not less. Our prices are rising. OPEC would like to keep it that way, regardless of the consequences for America. Meanwhile, the International Energy Agency, among others, is warning of a looming shortfall in global supply. We have seen the price spikes and the disorders that result when we fail to respond and to be prepared.

I think we recognize that these are all significant benefits—jobs, revenues,

national security, affordability—but we should be equally confident that this will not come at the expense of our environment simply because we have the technologies, the new developments that really have worked to dramatically reduce the footprint of development—smaller than ever. The size of development pads on Alaska's North Slope has decreased by roughly 80 percent since we began operations in the 1970s. New technologies have expanded the subsurface reach of the new rigs by more than 4,000 percent.

Folks have seen the various charts that we have had here on the floor that show just how far we are able to reach below the surface from one single well. If you were to drill down from below the Capitol here, expanded-reach technology can take you all the way out to the National Harbor, just to kind of put things in context. So the technologies allow us to have a much smaller footprint.

Many exploration wells are now being built using ice roads and ice pads that melt when the spring thaw comes, leaving no impact to the tundra.

Making sure that we are being environmentally conscious at every turn is what we do and is a priority for us in Alaska.

We hear the baseless claims of destruction and devastation, but the reality is that is not our experience in Alaska. That is not how we do business. We need less land to access more resources than ever before. That is the reality in Alaska today. Alaskans understand this, and that is why there are so many of us who so strongly support this development—our entire congressional delegation, our Independent Governor, our Democratic Lieutenant Governor, our Alaska Natives who live on the North Slope, including in Kaktovik, which is actually in the 1002 area.

Some people say this is an area that is untouched and unspoiled. Well, you need to talk to people who live in Kaktovik who fly in on the airstrip there, whose children attend the school, who work in the clinic. These are people who also support the development.

The Voice of the Arctic Inupiat, the North Slope Borough, dozens of our State legislators, and hundreds of Alaskans have called and written in support of this effort. That is no surprise because 70 percent of Alaskans support responsible energy development in the non-wilderness 1002 area. They are joined by many national stakeholders. We have the U.S. Chamber of Commerce, the National Association of Manufacturers, Americans for Prosperity, Securing America's Future Energy, North America's Building Trades, the Laborers' International Union of North America, and the International Union of Operating Engineers, just to name a few.

There are some who worry about the potential impacts of development in the 1002 area, and I would be the first

to agree that the environment and local wildlife will always be a concern, always be a priority. That is why we did not waive NEPA or any other environmental laws. That is why the consultation requirements with our Alaska Native people still apply. That is why surface development will cover up to, but no more, than 2,000 Federal acres.

The fact is, we will not sacrifice wildlife or the environment for the sake of development, but we also recognize that is not a choice we face. This is not an either/or proposition. This has not been the experience in Prudhoe Bay, where we have seen the Central Arctic caribou herd grow more than sevenfold since development began, and it comes because we are taking care of our lands as we seek to develop.

If we are allowed to move forward with development, we will do it right. We will take care of our lands. We will take care of our wildlife. We will take care of our people.

I wouldn't support development if I were not convinced that it can be done safely and responsibly. I was born in Alaska. I know I am the first Senator serving who was born in Alaska, actually in the territory of Alaska. It will always be my home. My husband and I have raised our boys there, and we hope they lead a long and a healthy life in this amazing and beautiful place. We know there is no one who cares more about our place, these spaces, than those who call it home. We love this place, and we will not risk its future for the sake of development. But, again, we know that is not the case here. We know that is not the trade-off. We know this is not an either/or proposition.

The 1002 area was created by congressional compromise decades ago, and we always knew that its future would require another compromise. Today, we have it before us. We are not asking to develop all of the 1002 area. We are asking instead for 2,000 Federal acres—about one ten-thousandth of all of ANWR. We have waited nearly 40 years for the right technologies to come along so that the footprint of development is small enough to ensure that the environment is protected going forward.

I encourage Members to recognize the tremendous opportunity we have before us. It is clear from my words today and those leading up to it that I support this legislation, and I would encourage every Member to follow suit.

I thank the Chair.

I yield the floor.

The PRESIDING OFFICER (Mr. YOUNG). The Senator from Oregon.

Mr. MERKLEY. Mr. President, we have seen a number of battles here recently that involve the question of, is our country going to make laws by and for the powerful or by and for the people?

We saw a healthcare debate where my colleagues across the aisle wanted to rip healthcare from 20 to 30 million

hard-working Americans in order to deliver tax benefits to the very richest among us. Fortunately, we were able to stop that.

We have heard conversation here on the floor about the arbitration fairness regulation, which said that nobody should be forced into an arbitration when the other side gets to hire the judge, gets to promise the judge future business, and gets to determine the outcome of the decision. Yet my colleagues across the aisle voted for the powerful to be able to have this fixed system to cheat the consumers of America.

Then most recently we had this question on the Consumer Financial Protection Bureau. The people of the United States love the fact that we finally have an organization that fights for them in fairness and financial deals so that predatory lending would be brought to a halt. But my colleagues on the other side of this spectrum said: No. Let's support the appointment of someone to run this who wants to tear down that organization so there will no longer be the protection for people.

Time and time again, within just a few weeks, my colleagues across the aisle have said: We are for the powerful to crush the people. Well, we are fighting for the people, and now we are fighting for the people on this horrendous tax legislation.

I have come to the floor to be with my colleague from Minnesota to point out some of the worst provisions of this bill, and I turn to her for her opening comments.

Ms. KLOBUCHAR. Mr. President, I thank Senator MERKLEY for his leadership.

Mr. President, this current Tax Code—I would love to see tax reform. I have long advocated for it. I actually would like to see the business rates go down. I would like to see the money come in from overseas and some incentives put in place. But this bill is extreme. This bill puts a \$1.4 trillion hole in the debt. That is what it does—additional debt.

In fact, just yesterday, the congressional Joint Committee on Taxation said that even when you account for any economic growth—and this is the umpire here—that would add \$1 trillion to the Federal budget deficit over the next decade.

So what I would like to see—and what I thought we were talking about at the beginning of the year—is a bipartisan effort. Seventeen of us who are willing to cross the aisle and who have had a track record of working on bipartisan bills stood up just this week and said: Work with us. Instead, what we have is a partisan bill that blows up the debt. We have a partisan bill that would be devastating to our economy. No one has even had a hearing. No one has even looked at what the consequences would be in this bill. Literally, on the hour, we are getting calls in my office from small businesses, from regular people, from Main Street

businesses that have no idea what is going to happen to them under this bill. All they know right now for sure is that it adds over \$1 trillion to the debt.

Where is the transportation funding we thought we could do with this bill? We brought the money back from overseas and tied that into infrastructure funding. That didn't happen. What is missing from the bill? Where is getting rid of the oil giveaways? Where is implementing the Buffett rule? Where is getting rid of something the President said he wanted to change; that is, the carried interest rule. None of that is in there. Instead, what we have, what our constituents are going to get here at Christmas, is a stocking full of a big lump of debt.

One of the things that we know is an issue with this bill is the double taxation we see in the bill.

Mr. MERKLEY. In fact, that is indeed one of the big lumps of coal Americans are getting. One in three American taxpayers utilizes this deduction, as should anyone who pays State and local taxes. How fair is it that on the money people have already paid out in taxes—taxes to one government organization—they get taxed on by the Federal Government? It is double taxation. The Republicans, in this bill, are standing for the unfair double taxation of Americans. It is absolutely wrong, and it is a big deal.

The average deduction in Oregon among those who use the SALT deduction is about \$12,000. That is a very significant factor. That means their taxes are going to go up. The Republicans, with this bill, are saying yes to unfair double taxation, and we are saying no.

Ms. KLOBUCHAR. Mr. President, another troubling aspect of this bill is the inclusion of a provision to repeal a key part of the Affordable Care Act that would kick 13 million—13 million—people off of their insurance by 2027 and increase the individual market premiums by 10 percent. We should be helping with the premiums, not increasing the premiums. This means less money in the pockets of American middle-class families—less money to save for retirement, less money for college. That is what we are talking about here.

The American people, in fact, want us to work together to make fixes to the Affordable Care Act. That is what we did just about a month and a half ago. The Alexander-Murray bill—12 Republicans, 12 Democratic cosponsors, and I am one of them—that bill is sitting out there. Yet, without even considering that, what does this bill do? It gets rid of the individual mandate.

Senators ALEXANDER and MURRAY held a series of hearings and discussions on commonsense solutions. They actually had a hearing on their committee. They had Governors come in, Democrats and Republicans together, and that is how they put that product together. It is a model for how we can put a bill together.

Instead of that kind of bipartisan approach, this tax bill not only repeals an important part of the Affordable Care Act, but it would lead to hundreds of billions of dollars in cuts to Medicare and Medicaid, hurting our seniors. Both Minnesota and Oregon have significant rural populations, and those hospitals are just hanging on the edge as it is.

Now, what do we do? We sock them with this: getting rid of the individual mandate which will, in the end, raise rates and hurt the Affordable Care Act as opposed to making some common-sense changes.

Mr. MERKLEY. Mr. President, yet another terrible provision in this bill is the dynasty loophole.

Now, in a bill that the Republicans are saying is targeted at the middle class, why would you give \$269 billion to the richest 0.2 percent of Americans? Envision a room with 1,000 people in it, pick out the 2 richest people, and give them \$269 billion. That is what this bill does.

Now, this dynasty loophole is a way for the richest Americans to bypass ever paying capital gains, as they pass their wealth from one generation to the next. It is an enormous tax dodge, but if you or I sell a property while we are alive, we have to pay capital gains on it. The rich don't need to sell property over the course of their lives; they can simply hold it to the end of their life and pass it on to the next generation, never paying capital gains, and the next generation gets it marked up to market rate so that can never be recovered.

What we are talking about here is a principle that the early American Founders really detested. They had seen in Europe that very rich families could pass on wealth from one generation to the next and could control power in the country. That was the vision of government by and for the powerful, accentuated by the passage of vast wealth from one generation to the next. The Americans said: No. We want a different form of government, one which empowers decisions to make every family thrive; give them a chance, every family, to succeed.

That is the vision of "We the People," and that is the opposite of this dynasty loophole.

I dare a single Republican to come to this floor and explain how giving \$269 billion to the richest 0.2 percent of Americans has anything to do with helping the middle class.

Ms. KLOBUCHAR. Mr. President, this bill, as Senator MERKLEY has pointed out, is really a bait and switch. How? Under this bill, millions of middle-class Americans would end up paying more in taxes in the long run. It is a bait and switch: Get a little reduction, a few crumbs in your stocking in the short term, but in the long run, many of the tax cuts they receive, if they receive a tax cut at all, would only be temporary.

In 10 years, most Americans earning \$75,000 or less would pay more in taxes,

while people earning more than \$100,000 a year would continue to pay less.

According to an analysis by the Institute on Taxation and Economic Policy, 644,000 Minnesotans with incomes below \$153,800 would see a tax hike in 2027. Yes, that is almost 650,000 Minnesotans who would see a tax hike if they make below about \$153,000.

I want to highlight again what Senator MERKLEY already discussed with the elimination of the State and the local tax deduction. Many middle-class families rely on these. In my State, we have both an income tax and State property taxes. Over 900,000 households claim the State and local income tax deduction, and over 850,000 claim the property tax deduction. We have a lot of homeowners in Minnesota. Both of these deductions are important for our middle-class Minnesota families. We want people to own homes. We want to make it easier for middle-class people to own homes.

For example, a policeman and a teacher with two children, with a mortgage, could see their taxes go up under this bill by \$250 to \$500 a year. Maybe my colleagues on the other side of the aisle don't think that is a lot. Well, that is a lot for a middle-class family in my State. Once these cuts disappear in 2027, their tax bill would be \$3,000 higher. Why is that? Because it is not offset by the fact that they can no longer deduct their State and local taxes.

That is one example. Senator MERKLEY has others.

Mr. MERKLEY. Mr. President, not only do we have the dynasty loophole, we also have a sweetheart deal for very well-off LLCs—the type of LLCs President Trump has. He is rumored to have hundreds. I keep hearing the number 500. We don't actually have a document that tells us how many.

These high-end LLCs already get a big advantage over C corporations because C corporations pay a tax at the corporate level, and then they pay a tax at the individual level when the dividends are received. Here we have it: a sweetheart deal that would create a windfall of \$362 billion with almost 90 percent of that going to the richest 1 percent of Americans.

Time after time after time, what we see are not benefits to the middle class; what we see are sweetheart deals for the very rich.

Ms. KLOBUCHAR. Mr. President, the Senate bill also allows companies to blend the tax rate for income that is earned overseas, which may give companies incentives to move jobs to foreign countries, which creates a whole new tax avoidance scheme. I wanted to bring that rate down, to bring jobs here, to make sure that money is invested here, and to bring home some of the trillions of dollars that are overseas. That was a good idea. The only question was where was the rate, but not only did they change the rate, they actually changed the way we did those taxes.

Bob Pozen, the former chairman of the oldest mutual fund company in the United States, has noted that the system that is contained in this bill, which includes this new average minimum U.S. tax, is "like Swiss cheese. It has so many holes that it would rarely be paid by U.S. firms."

He goes on to say that, in fact, this proposal would encourage U.S. companies to relocate to foreign countries a lot of their intellectual property. A minimum tax would be effective only if it applied, he says, to the foreign taxes paid by U.S. companies on a country-by-country basis, rather than on an aggregate basis across all foreign countries. Nevertheless, both the House and the Senate bill allow these companies to utilize this aggregate approach.

Yet we have not had one hearing to look at this new system. Not only did we not have a hearing to look at what the new rate is, we didn't look at the effect of this global minimum tax which encourages companies to place jobs in countries that have no taxes so they are offset by the ones that have higher taxes.

This bill would allow a one-time opportunity to bring back some of the trillions of dollars. That is what we wanted to see in a bill, but that is not what we saw in this bill.

I have always said that if we could bring back that money from overseas, we should at least put a percentage of it in infrastructure. That was going to be a gain from this bill. Democrats and Republicans talked about this as a way of financing infrastructure.

The American Society of Civil Engineers' 2017 report card gave our Nation's infrastructure an overall D-plus grade, but is there any incentive for infrastructure in this bill? No. Is there any financing authority like we have discussed to put bills forward on a bipartisan basis? No. Is there any chance to put any of this funding, when we are building up over \$1 trillion in debt, into the highway fund? No. This money is not going to infrastructure for Americans, and it is not going to middle-class Americans.

Mr. MERKLEY. Mr. President, we now go to the rapid round because we have 4 minutes left to cover our remaining topics.

This provision is an attack on renewable energy. What does the Senate bill do? It undermines the integrity of the usefulness of the solar and wind energy credits, and then it proceeds to fail to address expiring credits or the credits that need to be renewed in geothermal and in biomass and in charging infrastructure and in microhydropower. Then the House side makes it worse by proceeding to get rid of the credit for electric vehicles.

What we have here is an effort to hand over the leadership on the next big vision for power in the world to the Chinese. Republicans are trying to help the Chinese take the lead and put America behind. That is not America first, that is America behind, and it is wrong and we oppose it.

Ms. KLOBUCHAR. Again, I conclude by asking our colleagues on the other side of the aisle to work with us. Eighteen Democratic Senators stood together with a track record of working across the aisle, asked them to join us to work on a bill that would actually help the American people, that wouldn't add this big lump of debt into Americans' stockings, but that is not what this bill is. This bill is about debt, it is about special interests, and it doesn't help the middle class.

Thank you.

I yield the floor.

Mr. MERKLEY. Mr. President, the last loophole I will point out is the Trump loophole. We know, from the one tax return we have from President Trump, the only reason he paid taxes was the alternative minimum tax. In fact, he paid \$38 million in taxes that year, and we were told he would have only paid about \$5 million if it wasn't for the alternative minimum tax. So there we have it, another big provision for the richest of America.

This is not a bill that helps the middle class. It raises the taxes on millions and millions of middle-class Americans, while provision after provision after provision is targeted at the very richest Americans. We need to stop this bill.

Thank you.

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. TOOMEY. Mr. President, I believe the Senator from Vermont is next up, and he has graciously agreed to let me take 2 minutes of time out of our side now, before he speaks, so I appreciate that. I thank Senator SANDERS.

Our colleagues were talking about a number of topics. One that they brought up was the SALT controversy, and the other was the individual mandate. I am going to very briefly touch on these and hopefully have a chance to expand on these at another time.

Let's be very clear about what SALT is. This is an acronym for the State and local tax deduction. This is a provision in the Federal Tax Code that allows taxpayers to deduct from their Federal return the State and local taxes that they pay.

Some States have very high State and local taxes, and others have relatively low ones. So what we have now in the current law is a mechanism by which low-tax States are required to subsidize high-tax States. It is not only States, by the way; it is also within a given State. But I don't know how it could possibly be fair to force my constituents who live in, say, Dauphin County, PA, and have relatively modest services and pay a modest amount of taxes—why they should pay more in income taxes to subsidize someone who gets to live in a multimillion dollar condo in the Upper West Side of Manhattan, but that is exactly what happens.

What we are doing is neutralizing this. We are saying: No, you are not going to be able to have this subsidy.

Everyone is going to pay their own State and local taxes, and we will have a lower rate of Federal income tax as a result.

Let's be very clear. This benefits the wealthiest taxpayers. It is the wealthiest taxpayers who take the State and local tax deduction. A big majority of ordinary taxpayers take the standard deduction. They don't itemize. They don't take the State and local tax deduction. This is a blow for fairness among the States, but also within a State where you have varying tax jurisdictions.

The second thing I want to point out is the individual mandate repeal. That is what we call it. In honesty, as we all know, what we have done is—we are zeroing out the penalty, the tax imposed on people who cannot afford or do not wish to purchase an ObamaCare plan. That is all we are doing here. Not a single person is disqualified. Not a single person loses the benefit. There is no reduction in reimbursements to any healthcare providers. There is no spending. There is no reduction in spending. The word "Medicare" doesn't come up; "Medicaid" doesn't come up.

What we are simply saying is this: If you find that these ObamaCare plans are not suitable for you and your family or you can't afford them, we are no longer going to hit you with a tax penalty for the fact that you can't afford this plan that is not well suited for you. That is all.

Again, let's be clear about who this affects. This terrible tax hits low-income people the hardest. In Pennsylvania, 83 percent of the people who pay the individual mandate tax make less than \$50,000.

What a terrible offense to our sense of freedom—the idea that the Federal Government would force someone to purchase a product or a service that they don't want to buy, a service or product that doesn't meet their needs, and then hit them with a tax if they don't purchase it. It was always a very bad idea. This is a blow for freedom, and it is a tax relief measure, especially for low-income people.

I thank the Senator from Vermont for giving me this time.

The PRESIDING OFFICER. The Senator from Vermont.

Mr. SANDERS. Mr. President, I am so happy that my colleague, my friend from Pennsylvania, is concerned about fairness, which, no doubt, is why 62 percent of the benefits in this tax proposal are going to go to the top 1 percent, and after 10 years we are going to see over 80 million middle-class families pay more in taxes while the richest people in this country get huge tax breaks. If that is the definition of fairness, then I don't quite know what unfairness is about.

Mr. President, I ask unanimous consent that Senators BLUMENTHAL, MERKLEY, and WARREN be added as cosponsors to amendment No. 1720, which I am offering.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. SANDERS. Mr. President, the amendment I am offering with Senators LEAHY, BROWN, HARRIS, BALDWIN, UDALL, REED, MARKEY, HEINRICH, and HIRONO is very simple and straightforward, and I am glad that a number of my Republican colleagues are on the floor because they can help me as we go forward on this amendment.

What my amendment would do is establish a point of order to prevent cuts to Social Security, Medicare, and Medicaid benefits, which could be waived only by two-thirds of the Senate. In other words, what we are trying to do here is make it harder for there to be cuts to Social Security, Medicare, and Medicaid.

I want everyone in America to know that this tax proposal is more than a tax proposal. It is my absolute belief that as soon as this tax proposal is completed and drives the deficit up by \$1.4 trillion—I have zero doubt that my Republican colleagues are going to come back to the floor of the Senate and suddenly say: Oh, my goodness, the deficit has gone up. We have to cut Social Security, Medicare, and Medicaid.

I happen to see my friend from Pennsylvania here on the floor—a friend. I say to him, and I say to the leader of the Senate, Mr. MCCONNELL: I will withdraw this amendment if you can assure the American people tonight that you are not going to come back to the Senate and cut Social Security, Medicare, and Medicaid. Can I have that assurance?

Mr. TOOMEY. Sure.

Mr. SANDERS. I would yield time—good. I would yield time to my friend from Pennsylvania to assure—now, I see Senator RUBIO down here as well. He just the other day—correct me if I am wrong, Senator RUBIO. I know you have just walked in, and I have gotten you into this debate. But correct me if I am wrong, if you did not say yesterday that the Senate would now proceed to an "entitlement reform," which, in fact, will mean cuts to Social Security, Medicare, and Medicaid.

I will yield to my friend from Florida to tell me whether I am accurately portraying what he said just the other day.

The PRESIDING OFFICER. The Senator from Florida.

Mr. RUBIO. Mr. President, it would surprise my friend to know that in Florida we have a lot of people on Medicare and Social Security.

Mr. SANDERS. I know that.

Mr. RUBIO. One of them is my mother. If I were to cut her Medicare and Social Security, sir, I probably would never be able to see her again or go home. So the answer to your question is no.

As I have been clear time and again, I believe that for future generations, like mine, there need to be adjustments made.

Mr. SANDERS. Reclaiming my time.

Let me quote you, Senator RUBIO, and tell me if this is right. This is a quote that you just made yesterday,

and if I am wrong, I apologize. But as I understand it, you spoke to a group of Wall Street lobbyists, and this is what you said:

Many argue that you can't cut taxes because it will drive up the deficit. But we have to do two things. We have to generate economic growth which generates revenue, while reducing spending. That will mean instituting structural changes to Social Security and Medicare for the future.

Let me help define what my Republican colleagues mean when they talk about structural changes to Social Security and Medicare. It will mean that at a time when senior citizens are splitting their pills in half, Republicans will go forward with massive cuts to Medicare.

Maybe their idea will be to raise the retirement age to 70, forcing older workers in terms of Social Security to work more before they can get their benefits. Maybe it will be privatizing Medicare and giving people a voucher. When my Republican friends talk about saving Social Security and Medicare, what they are talking about is cutting it.

Mr. TOOMEY. Will the Senator yield?

Mr. SANDERS. I will yield.

Mr. TOOMEY. Thank you.

Mr. SANDERS. I will yield 1 minute.

Mr. TOOMEY. I thank the Senator.

I just want to make a quick point. The Senator from Vermont is concerned that we are going to cut Medicare or Medicaid. Neither word appears in the bill.

Furthermore, if that were our plan, this would be the perfect vehicle to do it. It is reconciliation instruction. We could do it without requiring a single Democratic vote. We could do it. We could finish it. We have control of the House. If we had any intention of doing that, this would be the vehicle. But the words don't even appear.

Mr. SANDERS. OK, and I did not say the words do appear. What I did say is that when this legislation is passed and you add \$1.4 trillion to the deficit, then you are going to come back and cut Social Security, Medicare, and Medicaid.

So is my friend from Pennsylvania now—and that is interesting—are you guaranteeing the American people that you will not be cutting Social Security, Medicare, and Medicaid?

Don't use the word "save" because what "save" means is a cut. Will you guarantee the American people now that there will be zero cuts to benefits in Social Security, Medicare, and Medicaid and that you are not—excuse me. It is my time. I will yield to you. I will yield to you, but let me finish. I yielded to you before.

Will you guarantee the people of this country that after this bill passes, you will not come back, raise the retirement age, voucherize Medicare, raise the retirement age for Medicare, or cut cost-of-living increases by instituting a so-called Chained CPI? Do I have your word on that?

Mr. TOOMEY. I have to disappoint the Senator from Vermont by inform-

ing him that there is no secret plan to do any of the above. We are not in some process to spring something. If we wanted to make these changes in Medicare and Medicaid, this would be the vehicle because we have reconciliation protection.

Mr. SANDERS. Let me be very clear. Do I have your word now that you as a Senator—I know you can't speak for everybody—that as a Senator, after this bill is passed—and I suspect it will—you will not support any cuts to Social Security, Medicare, and Medicaid? Do I have that word from you?

Mr. TOOMEY. I am not going to support any cuts for people who are on the program and need—

Mr. SANDERS. Oh, there it is.

Mr. TOOMEY. Those benefits.

Mr. SANDERS. I am reclaiming my time—reclaiming my time.

Mr. TOOMEY. We need this program for the next generation too.

Mr. SANDERS. He just let the cat out of the box—or whatever the phrase is. He just told you he is going to cut Social Security. That is it, my friends. He will not cut it—what he just said is that he will not cut it for people on Social Security right now. I hear that. But if you are 50 years of age or if you are 55 years of age, they just told you—my friend from Pennsylvania just told you that they may go forward to raise the retirement age; they may cut your cost-of-living adjustment. That is what he just said.

So there is a plan, and that is exactly what they intend to do. That is why I hope we can get strong support for this amendment, which will require a two-thirds vote to prevent any cuts to Social Security, Medicare, and Medicaid.

With that, I yield the floor.

The PRESIDING OFFICER. The Senator from Florida.

Mr. RUBIO. Mr. President, how much time is remaining on our side?

The PRESIDING OFFICER. There is 14 minutes.

Mr. RUBIO. Mr. President, just for clarification for the Senator from Vermont, I didn't speak to a group of people from Wall Street. I spoke at a POLITICO breakfast—POLITICO magazine, newspaper, whatever it is. I didn't know it had anything to do with Wall Street.

The second point that I would raise on this topic is, this is not a debate on Social Security or Medicaid—which I am happy to have. It is an important program. I think if you are 50 years of age or older and near retirement or in retirement, there are not going to be any changes to that program. I think if you are 46 or 36 or 26, you should be worried that there won't be Social Security or Medicaid if it continues on its current track. That is an important debate, and I hope we will have it.

But I want to talk today about something different, and that is the child tax credit. Yesterday, Senator LEE and I announced a plan that would expand it and make it fully refundable against payroll tax to help working families

across this country, and it has been the subject of pretty significant criticism from some, including—the Senator from Vermont would be interested in hearing this—the Wall Street Journal, which editorialized against it today. So I want to address some of those criticisms because I think many of them are just not valid. They are all invalid, but a couple are actually disrespectful to American workers.

Here is the first one that is not valid: We have already expanded the child tax credit to \$2,000, and that is enough.

Well, it is not enough, and here is why. Most families who make between \$20,000 and \$50,000 don't really benefit from that expansion. They don't make a lot of money, so they don't owe a lot in income tax, which is what the additional expansion in the child tax credit applies against. Since most of the \$2,000 child credit applies only to income tax and their primary liability is payroll tax, they get nowhere near the \$2,000 benefit.

The cost of raising a child is not any cheaper for a family making \$40,000 than it is for a family making \$200,000, and I would argue the family making \$40,000 needs the credit more than the family making \$200,000. Yet somehow we have a provision in which the family making more gets more for their children than the family making less. That makes no sense.

The second thing I heard today—and I hadn't heard this one before—is that this is actually a negative tax; that people aren't just getting their taxes phased out, they are actually getting money on top of it. That is false because our plan is limited to your tax liability. You can't get any more credit than what you paid in taxes. If you owe \$1,200 in taxes, the most your credit can be is \$1,200. It can't be above and beyond your tax liability.

The third one I have heard from a number of people is that this is welfare. This one is false. To call the child tax credit welfare is downright disrespectful to the American worker. Who are the people who would benefit from this? Let me tell you who they are: truckdrivers making \$36,000 a year, welders making \$39,000 a year, construction workers making \$43,000 a year, firefighters making \$48,000 a year. These are not freeloaders. This is not welfare. This is their money. These are people who are working and make too much to get welfare from the government, but they aren't paid enough to afford many things in life. This would be, for example, about 8.5 million working families who make between \$20,000 and \$50,000—if this graph lines up—of an average cut of \$800, which is not a lot of money, but it is \$800 more than what they have now if we were to expand it in this way.

I alluded to the editorial board of the Wall Street Journal that I generally agree with on most topics. They have never liked this child tax credit debate or idea. They claimed this provision is anti-work. That isn't just false, it is ridiculous. You can't get the child credit

if you are not working. You can't apply it against payroll tax unless you have payroll taxes off your paycheck. How can a tax credit that you can only get if you are working be anti-work? That is not just false, it is ridiculous.

The fifth argument is about the corporate rate. Our corporate rate is 35 percent. We proposed to cut it to 22 percent. Somehow, unless it is 20 percent, it is going to be a catastrophe for the American economy. That wasn't the case a few years ago. I campaigned for President and for U.S. Senate on a 25-percent corporate tax rate, and everybody said that would lead to growth.

In 2014, Americans for Tax Reform, the group led by Grover Norquist, called for a 25-percent rate. It said a corporate income tax rate from 35 to 25 is badly needed. It moves the U.S. rate closer to the developed nation average, and it would help with growth. The Senate Finance Committee international tax bipartisan working group called for 25 percent. The Heritage Foundation in 2010 called for 25 percent. The National Association of Manufacturers in 2014 called for 25 percent. Speaker RYAN's Path to Prosperity 2013 budget called for 25 percent. The Alliance for Competitive Taxation called for 25 percent. I am saying 22 percent.

By the way, this argument ignores all the other things that are in place—immediate expense, repatriation, all sorts of other things. It is not just the 13-percent tax cut or 15-percent tax cut, it is all the other things that come with it. By the way, if there is a better way to pay for what we are trying to do, we are open to it.

Mr. COONS. Will the Senator yield for a question?

Mr. RUBIO. I will yield, as long as it doesn't count against my time.

The PRESIDING OFFICER. The Senator from Delaware.

Mr. COONS. I wanted to briefly ask my friend, the Senator from Florida, if I correctly heard, as I believe I just did, that an entire range of economic groups—advocates from the National Association of Manufacturers, Business Roundtable, even Grover Norquist—as recently as the last Presidential campaign believed that a corporate rate cut from 35 to 25 would be significantly stimulative, would accomplish the goals of improving growth; is that roughly what you were just saying?

Mr. RUBIO. That has been the gold standard for a significant period of time. That is what I campaigned on. That is a promise I made, and I want it to be even lower than that, at 22 percent. By the way, if there is a better way to pay for what I am trying to do here, I am open to that.

I want to make two more points of criticism. We already have too many people not paying income tax. This would create even more. In essence, it narrows the base. First of all, to the extent this credit takes people off the tax rolls at all, it isn't forever. It is until their children turn 17.

The second argument—and I actually agree with this—is what we are doing here is going to make us more competitive in the world, and that is going to lead to economic growth. That is not just going to create more jobs, it is going to create pay. We have been told by the White House economists, by the Finance Committee, by multiple different experts that we can expect to see real wage growth, on average, up to \$4,000.

If you are going to be raising wages, then you are going to have people graduating to higher tax brackets or into the income tax range. In essence, what the people who make this argument are saying is, for purposes of economic growth and revenue, this is going to be dynamic, and it is going to grow the economy. I agree with that, but for purposes of the child tax credit, a bunch of people are not going to get pay raises. They are going to get stuck where they are today, and they will never pay income tax.

It can't be both. It is either one or the other. I believe it is growth. I believe there are people making \$50,000 now that one day may make \$55,000 or \$60,000 and continue to move up. By the way, once their kids turn 17, the credit goes away.

The last argument, that it is not pro-growth, it is not stimulative. I know economists struggle to quantify it. I believe it is stimulus. Do you know what teaches me that? Not an economist or some book I read, real life teaches me this. Here is why. If you make \$50,000 or \$40,000 a year, and you get \$800 back in your taxes, do you know what you are going to do with that money? You are not going to put it under your mattress or in a coffee can and bury it in your backyard. You are going to spend that money. You are going to buy your kids clothes, shoes, and Christmas gifts. You may even be able to spend an extra day on vacation. You are going to spend it at the very businesses and into the very economy we are going to try to grow.

People making \$50,000 a year consume almost all of the money they make. They are going to spend it on their children, but they are also going to spend it into the economy. If you believe that leaving more money in the hands of businesses leads to growth—and I do. I also believe that leaving more money in the hands of families leads to economic activity, and that is a positive thing.

The reason I am so passionate about it is—and I will close with this—I think one of the things we have been missing for too long is the working men and women of this country who have been hurt badly by the economic restructuring that we are going through—automation, outsourcing, and all sorts of changes in the American economy.

I think about my parents who worked in the service sector. Thirty years ago, as a waitress, as a bartender, and as a maid, my parents were able to afford to own a home. You know for a fact that

at least in Miami, FL, today, a bartender and a maid will struggle to own a home, not to mention afford the things that people need to afford living there.

We need to do something to help people because they are being left behind. This new economy is great for a lot of people with the right degrees and the right industry, with the right skills. We are leaving millions of people stuck, and no one fights for them because they don't have a lobbyist, they don't have a trade association, and they don't have a newspaper that editorializes for them. We need to fight for them too. Leaving them a little bit more of their money that they earned by working is not too much to ask. We need a pro-growth and a pro-worker tax reform, and that is what we endeavor to do.

I hope I can get, when the time comes to offer that amendment, the support of as many of you as possible. This will not make life perfect, but for hard-working families, firefighters, and construction workers, whatever little more we can let them keep is more than what they have now, and it is going to make their lives and their children's lives better than it is today. Ultimately, isn't that what we are here to do?

With that, I yield the floor.

The PRESIDING OFFICER. Who yields time?

If no one yields time, time will be charged equally to both sides.

The Senator from Michigan.

Ms. STABENOW. Mr. President, in a few minutes, we are going to be voting on a motion of mine that actually dovetails with what the distinguished Senator from Florida was talking about in terms of hard-working people who have been told there will be a minimum of \$4,000 put into their wages based on what is being done in the Senate with the Republican tax proposal. We have no evidence of that. In fact, we have no economic scoring that shows that. We have no evidence in the past that has ever been done with supply-side economics. If that is true, at least \$4,000 in people's wages is great. I think that is wonderful. We want to guarantee that. We want to make sure the proof is in somebody's paycheck.

I am very pleased to have Senators CASEY, VAN HOLLEN, UDALL, CARDIN, BOOKER, WYDEN, MENENDEZ, HARRIS, and BROWN joining me in a very simple approach that I would hope everybody would support. If you are confident that what is being done here in this supply-side tax cut is going to end up with \$4,000 in the pockets of middle-class families, then let's make sure it is true. Let's make sure that happens.

We are going to measure this in 2 years. If it doesn't happen in the next 2 years, then the tax cuts stop. Why? Because all they are doing is blowing a hole in the budget. All they are doing is creating more deficits and not putting money in people's pockets.

I hope everyone will join me. I agree, we have hard-working folks who have

seen their wages flat for years. They have seen not only their wages flat but their pensions attacked, and they find themselves in a situation where, yes, they are working, but the wages are down or maybe it is two jobs now instead of one in order to be able to keep the same wage, but they feel like they are treading water and not getting ahead. Folks are talking a lot about that, about wanting to help middle-class families. Great. I have a lot of folks in Michigan who would love to have \$4,000, \$5,000, \$6,000 more in their wages. I would love to support something that does that.

Let me go back and say, it didn't happen under the Bush tax cuts, even under Reagan tax cuts. Wages were flat for the next 10 years. It certainly didn't happen in Kansas with what they did, doing the same kind of supply-side economics. If this could actually work, sign me up. I think people deserve to make sure that promise will be kept.

The PRESIDING OFFICER. The Senator's time has expired.

Ms. STABENOW. I would urge that we vote to make sure the proof is in the people's paychecks, and that is what this motion is.

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. TOOMEY. Mr. President, my friend the Senator from Michigan has offered an instruction that says the corporate tax rate must revert back to 35 percent in the event that real average household wages do not increase by at least \$4,000 by 2020. In our bill, the corporate rate goes from 35 down to 20 percent in 2019. On the basis of 1 year of a competitive corporate rate, we are supposed to believe that corporations are going to change their behavior and make the kind of investment that follows from the incentives we have when they know, if this were adopted, that the rate goes back to 35 1 year later? No. This is designed to be a self-fulfilling prophecy to guarantee that there can be no growth, and then we go back to uncompetitive, very high corporate tax rates that is stipulated right here at 35 percent.

Ms. STABENOW. Will the Senator yield for a question?

Mr. TOOMEY. I will yield.

Ms. STABENOW. How many years do you think it will take before folks get their \$4,000—2021, 2022?

Mr. TOOMEY. I will take back my time.

Let me explain how this works. The whole idea behind our bill is to create the incentives that will encourage the investment that hasn't been happening. The last 10 years, there has been a collapse, a collapse in the investment growth of capital stock, a collapse in productivity growth, and therefore stagnant wages.

What I want to do, and what my colleagues want to do, is see that wage growth that we have been waiting for that didn't happen under the last administration. The only way we can en-

courage that investment is if the investors know the tax rate is going to be there permanently. If we tell them you are going to get 1 year of a low rate, who is going to invest in a new factory for 1 year? No. It will not work that way. The wage growth will come when investors around the world and domestically have the confidence they are going to be investing in a competitive regime.

By the way, the average tax rate of the OECD—the countries that we compete with—is 22.4 percent. It is amazing that we are able to eke out even the feeble growth that we have at a 35-percent tax rate. Our bill takes it to 20 percent and allows us to compete, but you have to keep it there so that business will actually make those investment decisions, so that people will decide to launch those new businesses, and we will have the expansion of existing businesses. That is what our legislation does, and that is why I urge my colleagues to reject this motion to commit.

Ms. STABENOW. Mr. President, if I could just have 15 seconds, the people in Michigan want to know when they are going to get their \$4,000. That is all.

The PRESIDING OFFICER. All time has expired.

The question is on agreeing to the Stabenow motion to commit.

Ms. STABENOW. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

The result was announced—yeas 45, nays 55, as follows:

[Rollcall Vote No. 289 Leg.]

YEAS—45

Baldwin	Gillibrand	Nelson
Bennet	Harris	Peters
Blumenthal	Hassan	Reed
Booker	Heinrich	Sanders
Brown	Hirono	Schatz
Cantwell	Kaine	Schumer
Cardin	King	Shaheen
Carper	Klobuchar	Stabenow
Casey	Leahy	Tester
Cooms	Markley	Udall
Cortez Masto	McCaskill	Van Hollen
Duckworth	Menendez	Warner
Durbin	Merkley	Warren
Feinstein	Murphy	Whitehouse
Franken	Murray	Wyden

NAYS—55

Alexander	Flake	Paul
Barrasso	Gardner	Perdue
Blunt	Graham	Portman
Boozman	Grassley	Risch
Burr	Hatch	Roberts
Capito	Heitkamp	Rounds
Cassidy	Heller	Rubio
Cochran	Hoeven	Sasse
Collins	Inhofe	Scott
Corker	Isakson	Shelby
Cornyn	Johnson	Strange
Cotton	Kennedy	Sullivan
Crapo	Lankford	Thune
Cruz	Lee	Tillis
Daines	Manchin	Toomey
Donnelly	McCain	Wicker
Enzi	McConnell	Young
Ernst	Moran	
Fischer	Murkowski	

The motion was rejected.

The PRESIDING OFFICER. The majority leader.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that there now be a period for debate only to count against the underlying bill.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Mr. MCCONNELL. Mr. President, for the information of all Senators, the Senate will continue to debate the bill tonight, but the next rollcall votes will be at 11 a.m. tomorrow.

The PRESIDING OFFICER. The Senator from Florida.

Mr. NELSON. Mr. President, I intend to call up my motion to commit the bill to the Finance Committee, which is at the desk, and it is supported by Senator HARRIS.

Mr. President, while we are working out the consent, the tax bill before us is not for the middle class. As a matter of fact, this is a big cut for corporations. This is not a cut for you. It is not a cut for hard-working families. It is so lopsided as a cut to big corporations.

The fact is that it is not for the middle class. We need to be frank. The truth is that the bill treats the corporations much better than regular people. For example, over a 10-year period, if you make \$75,000 or less, you will be hurt by this bill. If you are a small business owner and your taxes are a passthrough at the individual rate, your taxes are going to be much higher than large, multinational corporations. If you buy your health insurance in the individual market, there is a good chance that you are going to lose access to affordable health insurance. These are the facts, and it is just plain and simple.

Sure, there are tax cuts for some of the middle class, but those tax cuts go away after 8 years. In 2026, they are gone. By contrast, the tax cuts for big corporations are made permanent, and that is simply not treating people fairly.

So what I am suggesting is that we send this bill to the Finance Committee to work out a bipartisan compromise on how to make middle-class tax cuts permanent. There were 17 of us that stood up in the press gallery yesterday and said we are for a bipartisan compromise. I would hope a majority of my colleagues would support that, and I ask for your support.

The PRESIDING OFFICER. The Senator from Maryland.

Mr. CARDIN. Mr. President, I take this time to inform my colleagues of a motion that I hope to file tomorrow that would recommit the bill, and I am going to talk a little bit about it.

First, if I might, let me just point out that yesterday I took to the floor to emphasize some of the points that Senator NELSON just made—that this bill, which is advertised to help the middle class, does not help the middle class. It helps the wealthy. It is business cuts, and middle-income taxpayers

get some relief—some, not all—that is temporary in nature.

So the Congressional Budget Office tells us that by 2027, for those earning under \$75,000 a year, the majority will actually pay more taxes rather than less. In my State of Maryland, it is estimated that 800,000 Marylanders will pay more taxes rather than less. The tax relief to middle-income families is so much smaller than what is given to the wealthy and what is given to the business community.

To compound that problem, we now know by the scores of both the Joint Committee on Taxation and the Congressional Budget Office that the bill will add tremendously to the deficit—over a trillion dollars. I think it is going to be closer to \$2 trillion, but their scoring shows it over a trillion dollars in deficits.

Guess who is going to pay for those deficits. It is going to be middle-income families. Then, you put on top of that the repeal of the mandate under the Affordable Care Act, which is also going to hurt middle-income families on their ability for affordable healthcare.

So this bill advertised to help middle-income families does not do that. For my State of Maryland, it is particularly painful because of the loss of the State and tax local deductions that are used by almost a majority of our taxpayers. Just about 50 percent of our taxpayers in Maryland use the State and local tax deductions.

There is another reason why this bill has been advertised not just to help middle-income families, which it doesn't do, but it is called job creation. This bill is advertised as a bill that will create jobs in America. Now, let me go through that because I am for creating more jobs. We need more jobs in Maryland. We need more jobs throughout the country. The number that has been given to us is that this bill will create 975,000 jobs at a cost of \$1.5 trillion. That comes out to \$1,530,000 per job. That is a pretty high cost to create a job. In fact, it is ridiculous to spend that type of money. We don't know if that is going to actually happen. That is what the proponents of the legislation are saying.

Now, we have had Democrats and Republicans who have worked together to really create jobs. I serve on the Environment and Public Works Committee. I serve as the ranking member on the Transportation and Infrastructure Subcommittee with Senator INHOFE, and we both know if we put more resources into infrastructure—into roads, bridges, transit systems—we will, in fact, not only modernize our economy by having a first-class transportation system and not only make the quality of life better so we can get to and from work in a reasonable time, but we will also create real jobs.

So in the last Congress we had a bipartisan group of members from the Finance Committee who said: Look, we have to do something about inter-

national tax issues, repatriation, and monies parked overseas. We need to do something to bring this money back. These are American companies that have their money overseas and don't want to pay the higher corporate taxes. There is a way of bringing that money back. Let's do it so we can try to get it into our economy. Democrats and Republicans agreed, but the one thing we didn't want to do was to use that money for a permanent type of spending that could increase the deficit.

So what does H.R. 1 do? What does the underlying bill do? It does exactly that. It uses this one-time-only money and spends it on a permanent basis for tax relief for corporations—a permanent tax relief for corporations. That is not the responsible thing to do.

So what we should be doing with that money—and what the proposal was that we had in the last Congress—is to use that as seed money for infrastructure one-time-only expenses. We could, therefore, create modern infrastructure and create jobs and do it in a responsible way. It is a win-win-win situation. The House repatriation bill would bring in approximately \$300 billion of one-time-only revenues. It has been estimated that at \$300 billion, we create 4 million jobs. Now, let's compare that. If we use that \$300 billion to create 4 million jobs, that is about \$73,000 a job, as compared to \$1.5 million per job under the underlying bill.

I think we all understand that we need to be more cost effective in how we do our work around here, and that is why Democrats and Republicans said: Let's use this one-time-only source for infrastructure, modernizing our roads, and creating jobs. That brings me to the motion I hope I will have a chance to offer tomorrow that would recommit the bill to the committee to return it to the Congress and to this floor so that we use the repatriation funds for infrastructure so that we can create the jobs and not create a greater hole in the deficit.

I am joined in this effort by Senator FEINSTEIN, Senator BLUMENTHAL, Senator UDALL, Senator CASEY, and Senator STABENOW. I do think this is a matter that I hope my colleagues will pay attention to. I hope we can fix this bill, H.R. 1, and work in a bipartisan manner. It doesn't look like we are there yet. We want a bill that helps middle-income families. We want a bill that does not increase the deficit, and the current bill does exactly that. So I hope my colleagues will work with us so we can return this bill to the Senate Finance Committee and return a bill that is worthy of the people of this country.

I yield the floor.

THE PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, before he leaves the floor, I would like to thank Senator CARDIN for his leadership on so many finance issues and especially for highlighting today, as part of this major debate on tax reform, the impor-

tance of infrastructure. The fact is, you cannot have big-league quality of life with little-league infrastructure.

My colleague has made the point that repatriation would be a natural as one of the two bookends for infrastructure. It would ensure that we would have some funds we could count on, some publicly available funds, and I think it would be a natural fit with the kind of bonding that Senator HOEVEN and I and others have been interested in.

I am here to talk on another subject, but before he leaves, I would like to thank my colleague for his comments.

Mr. President and colleagues, it is fair to say that it is throwback Thursday here in the Senate. It is also a big day for the Treasury Secretary, Steve Mnuchin—not only because we are dealing with taxes, not only because there is another glamorous photo shoot with a big sheet of dollar bills, but this is also the 1-year anniversary of what has come to be known as the Mnuchin rule.

It was November 30, 2016, when news broke that Mr. Mnuchin was the likely nominee to head the Department of Treasury, and that morning, the Secretary-to-be went on TV and delivered what sounded like a very sweet promise. Here is what he said about the Trump administration's ideas for the issue we talk about tonight, tax reform. I am going to quote Steve Mnuchin directly. He said: "Any reduction we have in upper-income taxes will be offset by less deductions so that there will be no absolute tax cut for the upper class." In case anybody missed that last part of his statement, he said "no absolute tax cut for the upper class." And he didn't stop there. He went even further in hyping big plans he had. He said: "When we work with Congress and we go through this, it will be very clear: This is a middle-income tax cut."

This is all part of the anniversary, to kind of refresh everybody's memory.

After that pledge, I talked about this matter with Mr. Mnuchin during the Senate Finance Committee. He smiled. He was thrilled that I was recalling the pledge he made.

When I brought it up, I said: Well, we could just call this the Mnuchin rule.

Mr. Mnuchin, at that time, thanked me, and he said: There would be great esteem in having the Mnuchin rule with both the Buffett rule and the Volcker rule. He said: I take that as a great compliment.

So here we are a year later, and what a difference a year has made. The Mnuchin rule is now a broken promise for the history books.

This week, Republicans scramble to pass a tax plan that reaches into the pockets of working people in the middle class and showers trillions of dollars in handouts to multinational corporations, high-flyers, and the politically connected.

I think it is also important to remember that the Mnuchin rule was

just one part of the sales pitch. Now there is a whole lot more to the con job.

Republicans have said time and again that the tax cuts would pay for themselves. Time and time again, we heard about the unicorns. We heard about the growth fairy. The magical growth will be so powerful that new revenue is going to come pouring in, and the tax cuts are going to be fully paid for.

In addition to that, I think it is important to recognize this on the special anniversary. The Secretary went even further. He said that the tax cuts wouldn't just pay for their \$1.4 trillion cost, they would bring in, on top of the \$1.4 trillion, an additional \$1 trillion. Well, today—after pushing and making sure that we could get it before we actually had the key final votes—we were pleased to receive from the independent referee on taxation, the Joint Committee on Taxation, the official dynamic scoring analysis that they did of the Republicans' plan. Let's be clear, folks. Now that we have heard from the independent tax umpires, we can say officially that the magical growth fantasy is over.

I say that also in the context of bipartisanship, because in the course of writing the two bipartisan bills that I authored—first with Senator Gregg, second with Senator Coats—I said that I happen to believe that behavior matters. I believe a good, bipartisan tax reform bill will generate some revenue. And the Congressional Budget Office agreed with me. But it is not going to be fantasy land-type growth.

The reality is, after Mr. Mnuchin said that what was going to happen was that the Republican plan would pay for the \$1.4 trillion cost and generate another \$1 trillion on top of it, what we now know as a result of what I was sent today is that the Republican tax plan, even with dynamic growth factored in, actually loses more than \$1 trillion.

There is other bad news on top of that. The Republican tax plan, according to the Joint Committee on Taxation, slows down economic growth after 2025.

So you put the kibosh on two major selling points that we heard about month after month after month from Republicans in selling this plan. The tax cuts don't pay for themselves, and there is no new wave of growth headed our way.

The party of Reagan is on a mad dash to run up the deficit by \$1 trillion, slow down the economy, and raise taxes on more than half of the middle class. And the only analysis Republicans can get to back up their tax plan is either cooked up by the in-house staff at 1600 Pennsylvania or is based on revenue-neutral tax bills that don't even exist.

By the way, there is more news a year into Mr. Mnuchin's work. The Secretary promised a comprehensive analysis from the Treasury Department that would prove his claims, prove that there would be more

growth, more jobs—red, white, and blue opportunities—for our people; that the tax cuts would pay for themselves or, as he said, would generate much more revenue than that. The Secretary of Treasury promised us that. He promised us that repeatedly, that we would get that analysis of what this bill would do for growth and jobs and improving the quality of life for our people. Let me tell you, that was another broken promise, yet one more in a chain of broken promises over the months and a particularly important one because the Treasury Secretary made some especially surprising projections, and, in effect, we asked him to back them up. He said he would, and now we know that not only is he not going to do it, apparently he had no intention to ever do it. Based on the news that broke this morning, as far as I can tell, Secretary Mnuchin never even asked his Department to do the comprehensive analysis of the bill that he promised. On top of that, his Treasury Department buried a recent paper that showed that the overwhelming beneficiaries of corporate tax cuts aren't workers, they are shareholders. They said it didn't agree with the Department's current thinking.

Let me be clear. I think it sounds like another part of the coverup at the Treasury Department.

Colleagues, a year ago, Secretary Mnuchin told the American people that there would be no absolute tax cut for the upper class. "It will be very clear: This is a middle-income tax cut." Then he said that the tax cuts wouldn't just pay for themselves, that a trillion new dollars of Federal revenue would come pouring in. Not a single word of that has turned out to be true. The Mnuchin rule is the most expensive lie since George W. Bush stood on an aircraft carrier and said that the mission in Iraq was accomplished. And the idea that these tax cuts will pay for themselves isn't just a little off the mark, it is a trillion-dollar misfire.

What we have here is a con job on the middle class, and Secretary Mnuchin and his allies have covered it up every single step of the way.

My Democratic colleagues and I have said over and over again that we agree that the Tax Code is broken. We share our colleagues' view that there ought to be an opportunity for a bipartisan bill. And every single time I have spoken on this subject, I made it clear that it doesn't have to be this way.

In the beginning of the week, I joined 17 moderate Democratic Senators. Senator DONNELLY said it very well—I mean, really an outpouring of enthusiasm for taking a bipartisan approach to do tax reform right. A bipartisan approach is not just some kind of pie-in-the-sky happy-talk; bipartisanship is what gets you the certainty and the predictability you need to grow private sector jobs that are good-paying and are driven by innovation. And I know it can be done.

I am glad to see that the Presiding Officer of the Senate here tonight is

from the State of Indiana. One of the two bipartisan bills that I wrote was with one of his former colleagues, Senator Dan Coats, who is not just a very well-liked Member but is somebody who believes deeply in sensible economic policy. He was on the Finance Committee. We worked on this for a substantial amount of time.

You know what. It is not easy to write a bipartisan tax reform bill. You have to have some give-and-take. Senator Bradley would fly all over the country to work with Republicans to try to find common ground. Right now, we can't get people to even walk down the corridor to help put together a proposal.

It didn't have to be this way. We had opportunities for bipartisanship. It is something I feel very strongly about because I spent literally hundreds of hours with two very fine, very conservative Republican Senators in order to put together two actual bills—bills with bill numbers, bills that were proposed in the Senate.

But what a difference between that approach and what we have seen from Secretary Mnuchin—not a single effort—not one—from Secretary Mnuchin to talk specifics about what it would take to get a bipartisan approach.

Then we had, as I have noted tonight, these promises—promises of making sure the focus would be on the middle class, making sure it would generate additional revenue. It has been a trail of broken promises, when it could have been an opportunity to bring everybody together and to give everybody the opportunity to get ahead.

Well, one of my very favorite phrases is from the late Israeli diplomat Abba Eban, who said: Americans always get it right. He paused and said: After they have tried everything else. Well, my hope is that Secretary Mnuchin will see the error of his ways, see why the policies I have described aren't right for the American people, see why it is important for the administration to change course and push for what Democrats here have called for, a bipartisan approach, which our moderates eloquently spoke to this week. We have bills that can help guide us. I hope, in the future, we can break with the kinds of policies I have had to describe on the 1-year anniversary of the Mnuchin rule and decide that we are going to change course, have a tax policy that focuses on the middle class, puts money in their pockets, gives everybody a chance to get ahead, and that the Secretary will recognize that his claims about what the Republican tax bill is all about are not borne out by the facts.

I yield the floor.

THE PRESIDING OFFICER. The Senator from Alaska.

Mr. SULLIVAN. Mr. President, I ask unanimous consent that it be in order for Senator NELSON and Senator BALDWIN or their designee to each offer a motion to commit, which are at the desk, and that no amendments to the

instructions be in order. I further ask consent that following leader remarks on Friday, December 1, there be up to 20 minutes of debate on each motion, equally divided in the usual form, and that following the use or yielding back of that time, the Senate vote on the motions with no intervening action or debate.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

The PRESIDING OFFICER. The Senator from Wisconsin.

MOTION TO COMMIT

Ms. BALDWIN. Mr. President, I have a motion to commit at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The bill clerk read as follows:

The Senator from Wisconsin [Ms. BALDWIN] moves to commit the bill H.R. 1 to the Committee on Finance of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) support the President's plan to close the carried interest loophole.

The PRESIDING OFFICER. The Senator from Oregon.

MOTION TO COMMIT

Mr. WYDEN. Mr. President, I call up a motion to commit at the desk on behalf of Senator NELSON.

The PRESIDING OFFICER. The clerk will report the motion.

The bill clerk read as follows:

The Senator from Oregon [Mr. WYDEN], for Mr. Nelson, moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) provide permanent tax relief for middle-class Americans in a deficit-neutral way.

The PRESIDING OFFICER. The Senator from South Carolina.

Mr. SCOTT. Mr. President, I had the privilege of sitting on the floor and listening to this debate on tax reform. Our friends to the left and center have done a really good job of painting a picture of fantasyland, a land that does not exist in America.

Frankly, when I think of fantasyland, I think about the fact that sugar-free cookies will not help you gain any weight. Anyone who has had sugar-free cookies and too many of them can attest to the fact that may not be an accurate picture, but these, they may, in fact, be sugar-free.

My good friend to the left oftentimes speaks in illustrious language, compelling words, but they are not necessarily always accurate.

When I think about our tax reform package, it really comes down to some very simple concepts—families. Too many American families feel invisible because so often we hear folks talking about people before they actually talk to people. When you talk to the aver-

age American family, what you will hear, time and time again, is that it is very difficult for the average family to get their ends together, making ends meet. Working paycheck to paycheck is too often, in too many places, the norm.

So when we start talking about helping the average American family, when we start talking about helping single parents, we are talking about helping them keep their dollars. In other words, we believe they know better than government how to spend their money.

If you are an average American household with only one breadwinner, the fact is, our plan delivers a 75-percent tax cut if you earn around \$41,000. Why do we talk about \$41,000 for a single-parent household? It is because the average single-parent household with a couple of kids earns around \$40,000. So we want to paint a clear picture, not a picture filled with facts but facts that lead you to the truth. That is not what we are hearing all the time in this Chamber.

When you think about an average family, a typical American family, with two earners in the household, the average family in America makes around \$73,000. Our tax cut for that average, typical American family is 60 percent.

Here is what I struggle with. Why is it not a bipartisan objective to deliver tax cuts to hard-working families, too often working two jobs to make their ends meet? Why is there not a bipartisan coalition working to make sure there is a tax break in every single bracket?

I just can't figure out why doubling the standard deduction for an individual to \$12,000 is not a bipartisan activity. I really can't appreciate why taking a single-parent household from a standard deduction of \$9,300 to \$18,000 is something my friends on the left are resistant to do.

I cannot explain to you or to the folks back in South Carolina why almost doubling the standard deduction from \$12,700 to \$24,000 isn't a bipartisan exercise.

I can't explain to you why families who are strapped with kids in the home, why we can't say to them that doubling the child tax credit is a good thing. Where is the controversy around saying that instead of getting a \$1,000 child tax credit, we are going to make it \$2,000? Where is the controversy?

Why can't our friends on the left be a part of that conversation? Why is it that our friends on the left have finally come to the conclusion that after 8 years of running the Nation from the White House and taking a \$10 trillion debt that was accumulated over 230 years and then doubling it in 8 years—now they want the American people to take them seriously about the debt.

Let me close by simply suggesting that 4,700 businesses would still be American businesses, according to an EY study, if we had a 20-percent cor-

porate tax rate—4,700 businesses are no longer ours. They have been acquired or inverted because our Tax Code punishes success. In a global competition, our American workers deserve better. In a global competition, our workers deserve the opportunity to work for companies whose tax rates are competitive in a global economy.

If we don't do that, more American companies will invert, and fewer Americans will work here at home in places like Alaska, South Carolina, and the Dakotas.

The PRESIDING OFFICER (Mr. KENNEDY). The Senator from Alaska.

Mr. SULLIVAN. Mr. President, I want to compliment my good friend from South Carolina who came down here and talked about what this is all about. I couldn't agree with him more. This is about families. This is about American families. He has these poster boards up there showing the American people what this is about. I want to reiterate a couple of points he mentioned.

First, the most important thing we are doing here, the bulk of the relief we are providing in this tax bill is to provide middle-class families with more take-home pay, more money in the pockets of American citizens. That is what Senator SCOTT just talked about, and I couldn't agree more.

So, on average, right now, our bill would bring the average American middle-class family about a \$200 additional amount of money in their pocket per month—per month. Now, some people watching that might think it may not seem like a lot, but it is over \$2,000 per year. Every tax bracket that we have right now in the Senate bill would get a reduction.

So I want to echo the words of my good friend from South Carolina. It is confounding to me that our friends and colleagues on the other side of the aisle would deny hard-working Americans that extra money in their pockets. You don't hear them say that, but that is what they are doing, and they would spin and twist the facts to make the public believe the middle class is actually getting a tax increase. The public is getting spun by them.

This would be a tax cut for these families, a significant amount. That is a plain fact.

What is so puzzling about this debate is that those who oppose this bill is trying to deny the Americans who need it—we need it—extra money in their pockets, particularly right now.

I want to talk a little bit about an article I read last year in the Atlantic magazine. It still haunts me. The article was titled "The Secret Shame of the Middle Class." Here is a copy of it, "The Secret Shame of the Middle Class." It says: "Nearly half of all Americans would have trouble finding \$400 in a crisis."

You often talk about families. Forty-seven percent of American families, according to one Federal study, wouldn't be able to come up with \$400 in case of

an emergency. This is truly the definition of living paycheck to paycheck. The bill that we are debating helps to address this significantly—more money in the pockets of American middle-class families.

Let me quote from this article. The author says:

It was happening to the soon-to-retire as well as the soon-to-begin. It was happening to college grads as well as high school drop-outs. It was happening all across the country, including places where you might least expect to see such problems. I knew that I wouldn't have \$400 in an emergency.

That is the author.

What I hadn't known, couldn't have conceived, was that so many other Americans wouldn't have that kind of money available to them, either. My friend and local butcher, Brian, who is one of the only men I know who talks openly about his financial struggles, once told me, "if anyone says he's sailing through, he's lying."

That is from this article.

These are our constituents he is writing about. These are the people whom we see when we go home. These are American citizens who need this kind of relief. They tell us they are struggling. They tell us they felt left out of the system and that nobody is listening.

This bill is listening. It is about listening to them. It is about giving them a voice through more economic security.

The other thing this bill does—the other thing that is so important to do in this Congress and the other thing that we should have no issues with bipartisan support for what this bill does—is finally getting our economy back to traditional levels of economic growth—growing our economy, which has been stagnant for well over a decade.

The next chart I have is one that I have come to the floor and spoken about many times. It is an important chart. It shows the levels of economic growth that have occurred year after year in the United States since the Eisenhower administration. It shows GDP growth. Let me explain it a little bit.

It starts with Eisenhower, and then goes to Kennedy, Johnson, Nixon, Carter, Reagan, Bush, Clinton, Bush 43, and President Obama. These are the numbers. The green is growth. We have a couple of years of 8, 6, 7 percent growth. But the line I want people to take a look at is this 3 percent GDP growth line—3 percent. Now, that is not a great growth rate. It is not a bad growth rate. The average since World War II is closer to 4 percent, but 3 percent is pretty good.

When we look at this chart, and we think about what we are trying to do on the floor here today, it tells a really important story. It is 3 percent every year. Reagan, Bush, Clinton are 4, 5, and 6, and then we get to the Obama years. Actually, we get to the last 10 years we have had, and we never hit it. We had the Bush great recession, and in the entire 8 years of President Obama, we never hit it.

Now, GDP sounds like some kind of technical economic term, but it is really a proxy for the health of our economy. It is a proxy for the American dream. It is a proxy for hope. We have had a sick economy. For over a decade, we have had a sick economy.

One thing that surprises me is how few of our colleagues talk about this. As we have debated the tax bill, a lot of my colleagues on this side of the aisle have been talking about growth—growth, growth, growth—and how we ought to get back to traditional levels of GDP growth—3 percent or higher. It is a bit of a surprise to me that in my little under 3 years in the Senate, I don't know if I have heard any of my colleagues on the other side of the aisle come to the floor to talk about this—that this number, below 3 percent is not good for the country. To the contrary, some of them, unfortunately, have bought into what the Obama administration used to tell us: Listen, we can't hit 3 percent. So guess what, America, this is the new normal. We can't expect 3, 4, 5, 6, 7 percent growth. We had years of 7 percent GDP growth during the Reagan era and strong growth during the Clinton era. Don't expect that anymore. The new normal is about 1.5, maybe 2 percent, if we are lucky.

I asked one of my Democratic colleagues this morning: Do you believe in the new normal? Do you? Because that is a surrender. That is a surrender of the American dream.

There has been a lot of talk over the last year about what makes America great. This is what makes America great—strong economic growth. We haven't had it in over a decade.

This tax bill, we believe, is going to spur economic growth. That is another reason why it is so important—families' take-home pay and finally getting back to traditional levels of strong, robust economic growth that has enjoyed bipartisan support from every President since the end of World War II. Yet, somehow, on the other side of the aisle, they don't want to talk about it. Well, to me, it is the most important thing we are doing here.

So how do we do it? There is tax reform, certainly, and also energy policies that unleash our opportunities, infrastructure, and regulatory reform. But we have to get out of this lost decade.

I want to go back to that "Atlantic" article I mentioned. The author talks about the fact that people don't have the money they once did because of this—because we are not growing; because the strongest economy in the world, for the last 10 years, is sick.

The author says: "In the 1950s and '60s, American economic growth democratized prosperity."

Everybody had opportunity with strong economic growth. That is what he is talking about right here. Then he says: "But, in the 2010s, we have managed to democratize financial insecurity."

We went from democratizing prosperity for families to democratizing financial insecurity, where almost half of the American people don't believe they have \$400 in an emergency. Yet my colleagues don't want to provide a tax cut for middle-class families who are struggling.

What we need to do is to end this democratization of financial insecurity and get back to prosperity and get back to traditional levels of GDP growth through tax reform, through energy, through infrastructure, and through permanent reform. We can do it.

Any American watching: Please don't believe this idea of the new normal, that we will never get back to these strong rates, that somehow our future is destined to be below this 3 percent line. Don't believe it. What we need are policies that can get us there.

That is why I am hopeful still that some of my colleagues on the other side of the aisle are going to join us in promoting this tax reform that will do one of the most important things we can do—get the U.S. economy growing again. Families will benefit, middle-class families will benefit, hard-working Americans will benefit, our economy will benefit, and our national security will benefit, but we need to act. We can't accept this.

I yield the floor for my colleague from Connecticut.

The PRESIDING OFFICER. The Senator from Connecticut.

Mr. BLUMENTHAL. Mr. President, I thank my colleague from Alaska for yielding.

I want to begin where he finished—on the need for a bipartisan approach, one that combines different points of view, one based on compromise. Compromise should not be a dirty word. Compromise is not a four-letter word. Neither is bipartisanship. Yet our Republican colleagues have insisted on a Republican plan—on a plan that they first rammed and rushed through the House of Representatives and now, in the same way, have sought to do on their own, without consultation or compromise with Democrats. That is why the process has reached this point. It has stalled.

My Republican colleagues are scrambling for a solution to an overwhelming, oppressive debt that they would force on the American people—not on ourselves, but on our children and our grandchildren, generations to come, searching and scrambling for a so-called trigger—another gimmick—to be inserted in this bill that already underestimates the additional debt that will be foisted on our Nation. They have estimated it at \$1.3 trillion or \$1.5 trillion. In reality, it is probably larger, but the main point is that they have foisted it on our children and grandchildren to pay—to shoulder the burden—simply so that the wealthiest in this country and corporations would have tax cuts.

The people of Connecticut and our country face a tsunami of economic

harm. This plan, in fact, is deeply unpopular among my constituents in Connecticut. I have listened to them. What they tell me is that they cannot look their children in the eye and show them a chart like this one, which my colleague Senator KING of Maine displayed earlier in the Chamber, and see how this insurmountable mountain of debt will result from the Republican plan.

Very simply, Republicans voted for middle-class taxes to rise so that the President's and other billionaires' taxes can go down. Over the next decade, this plan will raise taxes on 87 million middle-class families and half of all taxpayers. This plan is a double standard. It is a bait and switch because it makes a promise that it fails to fulfill. It makes a promise of tax cuts that actually will rise over a 10-year period. It sells a false bill of goods.

The promise of middle-class tax cuts is a lie, plain and simple, a scam.

The President sent the Administrator of the Small Business Administration, Linda McMahon, to Connecticut to announce: "Everyone will experience a tax cut." But the fact of the matter is everybody in certain brackets experiences a tax increase under most circumstances.

Who is harmed? We know who benefits. The wealthiest benefit, and corporations benefit. But the ones harmed, according to the Congressional Budget Office, are the majority of people who earn less than \$75,000 a year, and they will be worse off within the next 10 years. In Connecticut that means that 468,200 taxpayers in the bottom 80 percent of income distribution will experience a tax hike under this plan.

The Republican tax plan ends State and local tax deductibility, which means families are going to be taxed twice. It increases the Federal burden on Connecticut families, who already pay more Federal taxes than they receive in Federal funding.

Now, what I hear—again, listening to my friends and constituents in Connecticut—is that they are willing to pay their fair share. They are willing to pay even more than they may receive back from the Federal Government, if they feel the system itself is fair—not rigged in favor of the wealthy or big corporations or special interests. They are the ones who will benefit from this tax scandal.

State and local taxes paid by my constituents in Connecticut are vital to supplying communities with resources that pay for essential local services. We are talking about police and school and, yes, infrastructure—rebuilding roads, bridges, ports, and airports—vital services. In Connecticut 723,773 households deduct State and local taxes. The average deduction is \$19,664. Assuming somebody pays a 25- or 30-percent rate of taxes, apply that to \$19,000, and we are talking about real money.

The bill also abolishes a critical deduction that provides relief for taxpayers who experience losses on their property, including homeowners in Connecticut—thousands of them—who have a crumbling foundation and are uninsured for those repairs—casualty losses that, under current law, the IRS ruled just last week could be deducted. They will be robbed of those deductions under this cruel, maligned, malicious, misguided bill.

The bill also hits working-class families. It expands the child tax credit, for example, but tips the scales in favor of the wealthiest families. It values a child, fortunate to be born into a wealthy family, to be worth a \$2,000 tax credit. Meanwhile, an estimated 140,000 military families who have median adjusted gross incomes of \$28,000 will receive a child tax credit worth only \$75 or less. If you are wealthy, it is worth \$2,000. If you are less well off, with an adjusted gross income of \$28,000, it is \$75 or less. What is fair or rational about that distinction? In fact, it epitomizes what is wrong about this bill. It increases inequality. It enhances and heightens the insecurity that my colleague from Alaska mentioned earlier. It is wrong. It betrays American values.

First responders are harmed. Earlier this month, the national president of the Fraternal Order of Police wrote a letter to the House and Senate leadership urging Members of Congress to protect the State and local tax deduction as is. If this deduction is eliminated, local budgets will be strained, which include the salaries and equipment that support our law enforcement. No wonder the head of the Fraternal Order of Police objects to eliminating the deduction of State and local taxes.

Teachers are harmed. The National Education Association has found that gutting the State and local tax deduction will seriously harm already underfunded public education, risking nearly 250,000 education jobs. Those are middle-class family jobs in a profession that is profoundly important to our future.

We talk a lot in this Chamber about the importance of skill training and education to the future of our workforce and making sure that jobs are filled by people with the right skills, and here we are gutting our educational system. Those cuts in turn will lead to approximately \$250 billion in cuts to public education over the years to come.

Finally, job creators are harmed—the job creators who do the infrastructure work in construction and in skill training. There is common ground here on infrastructure. There is bipartisan support for an infrastructure bank or public financing authority, and a number of those proposals, in fact, would involve repatriating funds at lower tax rates so the money parked abroad—trillions of dollars companies have put there because they want to avoid taxes

on those profits—could come back. The money should come back. The money could come back at lower tax rates and be invested in infrastructure, but this proposal makes no such proposal because it is bereft of a realistic view of what is necessary for infrastructure.

The sick are harmed as well. Illness is not about revenue to a State. Illness strikes any one of us at any time. The Republican tax plan will raise insurance premiums and kick 13 million Americans off their health insurance, all to pay for a massive corporate tax cut, passthroughs that benefit the wealthiest, and other reductions in taxes that are giveaways to people who need them the least.

The corporations that today move overseas to evade taxes and benefit from special interest loopholes to lower their effective tax rates are going to be rewarded under this tax plan. Let's be very blunt. They will have increased incentives to move those jobs overseas. The bill borrows \$1.5 trillion to enable them to have lower rates, and those billions will line the pockets of corporate CEOs. In fact, that \$1.5 trillion is equivalent to all veterans healthcare and benefits payments to every single veteran in America over the next decade.

With \$1.5 trillion, you could increase the benefits to our veterans, enhance the quality of their healthcare, and train them for jobs that exist now, and, by the way, you could also pay off all the student loan debt in our Nation. Think of it for a moment. Think of all those young people whose lives would be different—transformed—if they were absolved of the worry about paying off those hundreds of millions of dollars of loans. For each of them, it is tens of thousands that crush their futures and drive them to jobs that were not their first choices but which they have to do simply to pay off debt.

Rather than working toward bipartisan tax reform that creates opportunity for all Americans, this bill divides our Nation, it increases the division economically and, also, socially and culturally, and, yes, politically. It drives a division in this body between two sides of the aisle—literally, physically—between our Republican colleagues and ourselves.

How wonderful it would be for us to take the time, to use hearings and real markups, and to do what was done in the 1980s when the last major tax reform—true tax reform—was done. The time, the consultation, the discussion, and, yes, the compromise were at the core of that work. What is at the core of this work and this bill are very simply blatant partisanship.

There is no question that our Tax Code needs to be reformed. I am prepared to work on real tax reform, not the lie that we have before us but real tax reform that supports our middle class, drives our economy forward, and creates jobs. That would be the right way to do it, and that would be the way we could do it if we take a step back.

It is not too late. We could do it tomorrow. It is never too late to do the right thing. I urge my colleagues to take the time and to engage in real compromise, legislation that is worthy of the name and a tax reform measure that truly is reform and benefits all Americans.

I yield the floor for my colleague from New Jersey.

The PRESIDING OFFICER. The Senator from New Jersey.

Mr. MENENDEZ. Mr. President, this tax bill is truly astounding. Only in Washington—only in Washington—could Republicans borrow \$1 trillion from China to fund massive tax cuts for big corporations and still need to raise taxes on millions of Americans in order to pay for it.

Look, I understand my Republican friends are in a pickle. They need to give President Trump a win. The problem is that this White House is asking them to pass a tax plan built on the most unpopular policies in America, and I think my colleagues know it.

They know that after all the American people have been through—the financial crisis, the great recession, decades of wage stagnation, soaring education, housing and healthcare costs—after all of this hardship, cutting taxes for corporations, taking healthcare away from 13 million people, and raising taxes on the middle class aren't exactly a recipe for winning the hearts of voters, let alone a strategy for building a more dynamic, inclusive, and prosperous economy for all Americans.

So, yes, Republicans are in a tough spot. They know that if we had a sensible campaign finance system, policies this disastrous would spell disaster for them in 2018. That is why they designed a tax bill that has nothing to do with simplifying our Tax Code and nothing to do with growing the wages of American workers.

I appreciate my friend from Alaska talking about growth. I am all for growth. But first of all, I want to see growth in American wages, and it is really hard to have growth when you take \$1 trillion, or more, and add it to the debt of the next generation and think that you are going to have growth when you are saddling them with greater and greater debt. This bill has nothing to do with creating jobs and everything to do with pleasing corporate special interests that fund their campaigns.

That is what brings us here today. That is how Senate Republicans are on the verge of trying to pass massive tax cuts for corporations that will be permanent. They don't have to worry about it. They will be permanent—paid for, however, by raising taxes on working families and saddling our children and grandchildren with trillions in debt.

I know some at home might wonder: How does the GOP get away with parading this bill around as a middle-class tax cut? It is because they are using smoke and mirrors to dupe you

into thinking you are getting something of a tax cut. These so-called deficit hawks passed a budget that gives themselves permission to add \$1.5 trillion to the national debt by 2026—only a short 9 years from now—so long, however, as they don't add a dime to our deficit the year after, in 2027. Isn't it nice if you can be at home and give yourself permission to go ahead and add an enormous amount of debt and not worry about it? That is what they do.

Here is the problem. It is damn near impossible to permanently slash the corporate tax rate from 35 percent to 20 percent without hiking taxes on millions of average people. I call it inconvenient math. That is why Republicans offer some families tiny, temporary—I underline “temporary”—tax relief without owning up to the fact that Cinderella's chariot turns into a pumpkin really fast.

By 2019, Americans who make under \$30,000 a year will be financially worse off under this plan. By 2021, Americans earning \$40,000 a year will be worse off. By 2027, anyone earning less than \$75,000 a year will get hit.

I will admit, they found some pretty clever ways to pull off this con job. First, they end the State and local tax deduction and force millions of hard-working middle-class families in States like New Jersey to pay taxes twice on the same money. These families aren't high rollers. In fact, 83 percent of New Jerseyans who claim the State and local tax deduction make under \$200,000 a year. As a matter of fact, nearly half of them make under \$100,000 a year. I will say it again. Ending the State and local tax deduction is like one giant hit job on middle-class families in States like New Jersey. My constituents can't afford to subsidize the rest of the country any more than they already do.

Speaking about some of these comments early, earlier this evening, the junior Senator from Pennsylvania said on the Senate floor that the State and local tax deduction is a subsidy to States like New York and New Jersey. He said: “I don't know how it could be possibly fair to force my constituent who lives in, say, Dauphin County, Pennsylvania, why they should pay more in income taxes to subsidize somebody who gets to live in a multi-million-dollar condo in the Upper West Side of Manhattan.” That hypocrisy is amazing to me. Far from subsidizing successful States like New Jersey and New York, there are States that are actually taker States. They get more than they send to the Federal Treasury. In fact, according to the Rockefeller Foundation, on average, each resident of Pennsylvania takes nearly \$1,500 per year in Federal benefits more than they pay in Federal taxes.

Even if the Rockefeller Foundation is wrong, let me read part of a letter sent by some of the very county executives and elected officials who represent Dauphin County. Here is part of a let-

ter they sent to their representatives: As county elected executives representing Pennsylvania's counties, we are writing to express our deep concerns with proposals to eliminate deductions for State and local taxes as the primary funding offset for Federal tax reform.

They go on to say: Across the State—meaning Pennsylvania—more than 1.8 million households claimed the State and local tax deduction for a total of \$32.24 billion. We are particularly concerned that the loss of the State and local tax deduction will harm middle-class homeowners and overall property values. Without the State and local tax deduction, our taxpayers, Pennsylvania taxpayers, would be doubly taxed. Such a policy is contrary—I am reading from their letter—to the intentions of our Founding Fathers and overturns the precedent set in the Civil War income tax imposed by President Lincoln and again in the original Federal Tax Code of 1913. There is strong rationale why the State and local taxes are included as one of the original six Federal tax deductions. Simply put, the State and local tax deduction is not a special loophole but instead a core principle of fiscal federalism that should be preserved.

That is the letter. There is more. It is signed by a series of individuals who are elected representatives in Pennsylvania, including those who represent Dauphin County.

Every year, successful blue-chip States like New Jersey, New York, and Virginia contribute billions of dollars in tax revenue that goes to Americans in less productive, lower income States. Now Republicans are trying to take even more. We are sick and tired of it, and we want our money back.

In fact, I will make a deal with you. Since you claim to not support States subsidizing other States, how about you send all of the Federal tax dollars you receive above and beyond what all of your taxpayers paid to the Federal Government and you transfer that back to my State of New Jersey? I will make that deal with you right now. Sound like a deal? I didn't think so.

Here is another thing that really ticks me off. It is the sneaky, secret tax hikes Republicans buried in this bill that bilk billions of dollars from Americans' paychecks in the next two decades. Again, we know why they have to do it. Even after borrowing \$2 trillion from China, there is no way to pay for permanent corporate tax cuts without taking a bigger cut from American workers. Boy, have they found a sneaky way to do it. It is the most complicated, convoluted, boring tax increase in history, but, boy, it takes \$500 billion out of American paychecks and sends it straight into the coffers of multinational corporations. That is really something to be proud of. It is called the Chained CPI. It seems like a tiny tweak to how the government measures the cost of living. It is something we call inflation.

Here is the thing about inflation. Ask any American walking down the street if their wages have kept pace with rising costs, and they will laugh in your face. They will tell you that their incomes have barely budged, while everything from the cost of milk to college tuition gets more expensive every year.

What if the government pretended that the rising costs weren't such a hardship? That is what we call the Chained CPI tax increase. Don't take it from me; take it from a Republican tax hero, Grover Norquist. Here is what he had to say about this very provision, Chained CPI, in 2013. He said:

This is one of those things invented by people who are trying to raise taxes and pretend they're not. If you change the law to get more money, that's a tax increase—doesn't matter how you do it or what you call it.

We all expect to pay a little more in taxes if we get a big raise at work. Now Republicans want you to pay more in taxes even if you don't get a raise. Each year, more of your income, under this provision, will be taxed in higher brackets, at the very same time your deductions and tax credits slowly lose their value. It is a clever way for the government to shave a bit more off your paycheck every year, even if your income hasn't risen in years. It is a Republican tax on wage stagnation and a Republican tax on the millennial generation. That is right—millennials are just now entering their prime earning years, and apparently they haven't had it hard enough, not after the great recession, not after drowning them in student loan debt. That is what Congress really is doing—stick it to the millennials so that the Koch brothers can get a nice tax cut.

The American people deserve to know the big lie at the heart of the Trump tax plan. The meager tax cuts for families are written in disappearing ink, while the sneaky tax hikes are carved into stone. It is the Republican majority's dirty little secret—the secret that even after borrowing \$2 trillion from China, they can't permanently cut taxes for corporations without hiking taxes on millions of middle-class Americans and millions more who dream of becoming middle class. We have heard this all before—wild claims about tax cuts for the rich trickling down to working families. The truth is, they never do.

I was in the House of Representatives when Congress passed the Bush tax cuts. I opposed taking the historic surplus that President Clinton had created to be used by President Bush—which he inherited and squandered it on tax cuts, 27 percent of which went to the top 1 percent of Americans. That is chump change compared to the 60-plus percent that goes to the wealthy in the Trump tax plan.

By 2027, Americans who make \$40,000 to \$50,000 a year will pay a combined \$5.3 billion more in taxes, while those who make millions get a \$5.8 billion cut—pretty close. Americans making \$40,000 to \$50,000 a year pay a combined

\$5.3 billion more in taxes. Those who make millions get a \$5.8 billion cut. There you have it. Republicans are A-OK with wealth redistribution so long as it is taking it from working families and giving it to the richest 1 percent.

That 60-percent number doesn't include the death blow this plan delivers to the Affordable Care Act, the financial cost to families when 13 million Americans lose their healthcare coverage and everyone else gets saddled with higher premiums.

Meanwhile, some Republicans are openly admitting that this tax bill will be the first shot fired in their race to dismantle Social Security, Medicaid, and Medicare. In fact, the Congressional Budget Office—the nonpartisan scoring division for the Congress—already said that these tax cuts will trigger huge, multibillion-dollar cuts to Medicare. And that is not the only way this bill screws over America's seniors. According to the AARP, 5.2 million seniors will face higher taxes in the next decade. Think about that—asking seniors who have given this country a lifetime of hard work to pay for corporate tax cuts.

We know what corporations do with those tax cuts. During the Bush tax holiday in 2005, the Republicans promised big gains for workers, but corporations didn't bring the billions of dollars they stashed offshore back home so they could build new factories or create millions of new jobs or pay their workers better wages. The lion's share of that windfall went to just two things: higher pay for CEOs and kickbacks for their investors on Wall Street.

I am not sure why White House adviser Gary Cohn seemed so surprised the other day when so few CEOs who were before him said that they used the tax cuts to invest in American jobs. He asked for a show of hands. Only a couple raised their hands. Does anyone actually believe things will be different this time? Of course not.

How do we know? It is because, unlike my Republican friends in Congress, corporations cannot lie to their shareholders about what they plan to do with \$1 trillion in tax cuts. Their CEOs are openly admitting this windfall will go straight to Wall Street. That is why I have been pushing for changes to this tax bill that would take away these big corporate tax cuts if workers don't see bigger paychecks. Of course, that is not what Republicans have in mind.

This tax plan has nothing to do with helping hard-working families get ahead in New Jersey and across America. It is not about helping folks who have good jobs but still live paycheck to paycheck. It is about one thing—cutting taxes permanently for big corporations that are raking in record profits and just straight-out refusing to pay their workers decent wages. It is about cutting taxes for trust fund kids who were born on third base and think they hit a triple. It is about paving the

way for massive cuts to Medicaid, Medicare, and Social Security. It is about bankrupting States of the resources they need to invest in education, in infrastructure, in public health, and in creating the growth for opportunity for all.

These are the backward priorities of this legislation—tax cuts for big corporations and wealthy campaign donors that are paid for by taking bigger cuts out of workers' paychecks and saddling our grandchildren, like my granddaughter, Evangelina, with \$2 trillion in debt.

The only people who will come out on top from this legislation are those who are already sitting at the very top. So much for draining the swamp. This is about as mucky as it gets. I hope my colleagues come to their senses and put the brakes on this terrible tax bill.

We can have tax reform—tax reform that is bipartisan, tax reform that can be permanent, tax reform that creates stability, tax reform that creates growth not just for companies but growth for American workers' wages, and that creates a better economy for all. This deal is a bad deal for the American people, and they deserve much better.

I yield the floor.

Mr. LEAHY. Mr. President, during Thanksgiving last week, families across the country came together to give thanks for the blessings of the past year. One group in particular—corporate CEOs—had a special reason to be thankful: the Republican tax bill we are considering today. Rather than engaging in a bipartisan process to develop and enact meaningful tax reform that will benefit working Americans and small businesses, Republicans in Congress have spent the last few weeks crafting tax cut legislation that will overwhelmingly favor large corporations and ultrawealthy Americans. Just in time for the holiday season, this bill delivers everything on the Republican donor class's wish list while providing the vast majority of working Americans with little more than a lump of coal.

This tax bill would have harmful and far-reaching effects, in countless ways, for our economy, for the budget, for our healthcare system, for our environment, and for the pocketbooks of middle-income Americans from coast to coast; yet despite these enormous threats across the board, rarely, if ever, have I seen such a secretive and slapdash process and such a shoddy result. Republican leaders purposely chose a partisan process, not a bipartisan process.

This bill has one clear goal: provide corporations with permanent tax cuts at any and all costs. Unfortunately, the costs of providing these unnecessary cuts are high and fall disproportionately on lower and middle-income Americans, who will only see temporary cuts that will expire in 2025. The true purpose and slant of this bill are belied by the fact that huge tax

cuts for corporations would be permanent, while the meager adjustments for hard-working Americans are only temporary. Critical deductions relied upon by many Vermonters, including the State and local tax deduction, are reduced or eliminated. These changes are likely to result in higher taxes for many working families. To add insult to injury, even after targeting the middle class to pay for permanent corporate tax cuts, the bill will still end up adding more than \$1.4 trillion to our deficit and debt over the next 10 years.

This is a bill that cheats our future for the sake of a tax-cut windfall for the 1 percent. It does absolutely wonderful things for the wealthiest taxpayers, like the President, his cronies, and his family, but it does not advance the common good. It offers crumbs to hard-working Americans, while the wealthiest individuals and corporations reap the rewards of this bill, with the false promise of trickle-down benefits to everyone else. The wealthiest are doing just fine, and big corporations already are pulling in record profits, which they are not investing but salting away. They don't need more tax cuts. More than 400 millionaires have urgently told Congress that they don't need more tax cuts.

Even more appallingly, to pay for these tax giveaways for corporations, Republicans intend to strip health insurance from 13 million Americans, a move that threatens to seriously destabilize the health insurance market. Americans with health insurance today will face higher premiums as a result of this bill becoming law. As the Congressional Budget Office found in its recent analysis, by 2027, the bill takes away billions of dollars in Federal healthcare support for Americans making less than \$75,000. This needlessly putt innocent lives at risk. To the extent that working Vermonters see any benefit from the tax cuts included in this bill, those gains will be more than wiped away by these changes to our healthcare system.

What is more, this Republican proposal will also cause irreparable harm to our environment by opening up oil and gas drilling in the Arctic National Wildlife Refuge, ANWR—all to pay for tax breaks for corporations, including those in the oil and gas industry. Exposing this breathtaking area of the country to the ravages of oil and gas drilling would be an environmental tragedy. Even worse, the rationale for it may be built on a false premise. There is evidence to suggest that opening this area for development would not even provide the economic benefits being claimed. Turning ANWR into an oil field is yet another gift to corporate interests at the expense of the American people and at the cost of damage to their public lands.

These are just some of the devastating consequences this bill will have if it is enacted, and we know this isn't even the bill on which we will ultimately cast a vote. This bill has been

written and rewritten so many times behind closed doors, and we have every reason to believe Republicans will conclude this arcane reconciliation process by offering a final amendment, unveiled at the last minute, without the benefit of thorough review and debate. For an issue this complex that touches every aspect of our economy, moving at a breakneck, partisan pace is a dangerous and reckless approach. How many Senators who support this legislation can look their constituents in the eye and honestly tell them they know every detail of this bill and how it will impact them and our country? Can the Senators who support this bill in good faith promise it won't raise their constituents' taxes, today, tomorrow, next year, or in a decade? Or that it won't set in motion slashing cuts to Medicare, Social Security, and Medicaid?

Remember the promises the Republican majority made just months ago? They promised their bill would boost the economy and help middle-class Americans and that it wouldn't explode the debt and the deficits. The President himself promised that the bill wouldn't benefit him or other wealthy taxpayers. Now, we know the truth. The independent Congressional Budget Office and countless economists have made clear that those promises have been utterly shredded. Further damage is done by this direct hit on the health insurance that is relied upon by millions of Americans and by the elimination of the deductibility of State and local taxes. Blowing a hole in the budget will seed the ground for rising interest rates that will hit every family and drag down our economy, and Republican cuts to Social Security, Medicare, and Medicaid will follow.

Even these huge corporate tax cuts are not structured in a way that would truly encourage investments here at home and boost workers' wages. There is no bang, let alone a popgun pop, for shoveling out these more than 2 million bucks.

We need to go back to the drawing board and start this process over again. Let Republicans and Democrats work together on real tax reform that simplifies the Tax Code and provides real benefits to working Americans. This bill is not tax reform. This is a cartoonish caricature of what real tax reform should look like. It is dishonest to its core. It is cynical, and it can only breed more cynicism by the public. It is not only bad policy, it is horrible policy—and it is wrong.

Mrs. FEINSTEIN. Mr. President, I wish to speak about the so-called Republican tax reform bill.

When it comes to revising our tax system, I assumed there were two things my Republican colleagues would agree with me on.

First, that tax reform doesn't increase taxes for middle-class families and, second, that tax reform wouldn't balloon the deficit.

Unfortunately, I was wrong on both counts. The bill that is before us does

both of those things. Candidly, I'm surprised that anyone can even call this bill tax reform with a straight face.

I think it is clear to all of us and to the American people that this bill is nothing more than a windfall tax cut for big corporations and rich Americans.

There were no hearings on this bill with outside groups. There was no transparency in the drafting of this bill, and much like the healthcare debacle, the result is a mess that not even all Republicans are supporting.

This bill would blow a \$1.4 trillion hole in our deficit. This bill would raise taxes on many working families by gutting important deductions like for State and local taxes. This bill would leave 13 million Americans without health insurance. This bill even has riders in it to allow drilling in pristine areas of the Alaskan wilderness.

The bill takes all of these destructive actions just to put more money in the pockets of corporations and the richest Americans.

This bill is one of the most fiscally irresponsible bills I have seen in quite some time.

In fact, I don't ever recall a tax bill on the Senate floor that drives up our deficit this much.

Republicans are trying to convince Americans that these huge tax cuts for the rich will pay for themselves. Well, that is just not going to happen.

If you don't believe me, listen to all the economists who agree that this bill won't accomplish the goals that Republicans are claiming.

While a higher deficit is bad enough on its own, I fear that Republicans will use this as an excuse to gut vital programs like Medicare, Medicaid, and Social Security to pay for it.

I can think of better ways to spend \$1.4 trillion than cutting taxes for the rich. Imagine how many jobs would be created if we invested that money in rebuilding our crumbling infrastructure or the jobs created if we invested in clean energy solutions to reduce our dependence on fossil fuels. We could invest in education to prepare our students to compete in the new economy, or we could invest in our veterans by improving the care they receive at VA hospitals.

Instead, Republicans want to waste that money lining the pockets of millionaires and billionaires, and it is the middle class who will pay the price.

Every day I hear from Californians who are worried about this bill and what it means for their family's budgets.

Here are some of their stories.

Raleigh is a middle-class retiree in Davis, CA. He wrote me to say that his taxes would go up nearly \$4,000 a year. He simply can't afford such a drastic tax increase on his fixed budget.

Mary lives in Berkeley, CA. She said the effects of this bill will be higher health insurance premiums because the bill goes after the individual mandate in the Affordable Care Act. The increased costs could mean she will have

to choose between buying health insurance or paying for her daughter's college tuition.

Michael is a senior in Los Angeles. He is afraid he will have to sell his house due to the elimination of the property tax deduction.

Carol, who lives in Sacramento, tells me that her family's taxes would go up almost \$12,000 a year, making it harder for her to save for retirement.

These are just a few stories about the hardships that Americans will face because of this bill.

In fact, more than half of American households will pay more in taxes under the Republican plan. That is appalling.

Californians will be particularly hurt by the elimination of the State and local tax deduction.

Since the national income tax was created in 1913, Americans have been able to prevent double taxation by deducting state and local taxes.

In 2015, more than 6 million California households claimed this deduction, and the average amount deducted was \$18,400.

Even Americans who don't claim the SALT deduction will be hurt by this proposal.

Funding for critical services like schools, and police and fire departments would be in jeopardy as communities bear the impact of the increased tax burden on families.

This bill also renews the Republican's assault on the Affordable Care Act. The bill would drive up healthcare costs by repealing the individual mandate.

If this passes, prices in the marketplace would skyrocket, increasing by almost 10 percent each year, making healthcare unaffordable for many families. The result would be 13 million fewer people with healthcare.

One group, however, is the clear winner, and that is big corporations.

The Republican tax bill permanently slashes the corporate tax rate from 35 percent to 20 percent.

They will get to keep deductions taken away from ordinary people, allowing companies to drive their executive tax rate down further.

For instance, corporations will still be able to deduct State and local taxes they pay, while middle-class families won't be allowed to.

Under the Republican plan, corporate tax cuts are made permanent, keeping their tax rates low. Meanwhile, the lower tax rates for the middle class would disappear, further shifting the tax burden onto American families.

The misplaced priorities in this tax cut bill are bad for families and bad for America. This bill is being rushed through in large part because it is harmful to families. It clearly skews to benefit big corporations and the rich. It explodes our deficit, leaving the middle-class to pay the tab.

I cannot support this bill, and I urge my Republican colleagues to join me in opposing it.

Scrap this fiscally irresponsible legislation, and work with Democrats on true tax reform that puts the middle class first.

Mr. BENNET. Mr. President, I rise to express my support for our renewable energy tax incentives. The production tax credit, PTC, for wind and the investment tax credit, ITC, for solar must remain intact as agreed to in this Chamber 2 years ago. These two credits are necessary to continue to create clean energy jobs in Colorado. Although the Senate tax package does not modify the PCT and ITC, the House version includes harmful changes to the existing credits.

During the Finance Committee markup, I asked the majority if they intend to preserve the ITC and PTC credits in current law during conference. Senator GRASSLEY stated that, in private conversations with the administration, it indicated it would preserve the bipartisan compromise on energy credits. I urge the leadership to retain existing law on the energy tax credits during conference. I take this opportunity to ask unanimous consent that our exchange from the Finance Committee markup be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

Senator BENNET. Thank you, Mr. Chairman. Thanks so much for having a second round of questions.

Ms. ACUNA. I would like to know if the lack of an energy title in the Senate markup implies an endorsement of the House bill which undercuts the permanent extension of the ITC for solar, it reduces the credit for the wind PTC. Or does the Committee plan on honoring the ITC, PTC commitment we made two years ago in a bipartisan way during reconciliation at conference? Do you expect to maintain that in the conference and is that our position?

Ms. ACUNA. Thank you. I am not at liberty to speak of whether or not the mark represents an endorsement or a lack of endorsement of the House bill with respect to the energy provisions. That rests with our members and I will leave it at that.

Senator BENNET. So can silence be read to be acquiescence to the House bill? How should we understand it?

What is the administration's position, Mr. West, on this question?

Mr. WEST. I am not here to speak to the administration's position today, Senator, on that particular provision.

Senator GRASSLEY. If the senator would yield, I can speak to—

Senator BENNET. Sure, I would yield to my colleague. You were at the heart of those negotiations.

Senator GRASSLEY. Yeah. From this standpoint, both in the privacy of my office pre-Mnuchin nomination and at this hearing, I asked that very question about the administration's or at least his view on preserving it. I do not know whether he get into the pros and cons of the tax, but I brought it up from the standpoint that two years ago we established a transition rule phasing out the wind energy credit in 2020. And that is three years through that process. That transition rule ought to be maintained and he said yes.

Senator BENNET. Well, let me say I am grateful for your leadership as I always have been.

That is not the position that the House has taken in their bill.

Senator GRASSLEY. They have done great damage to our transition rule.

Mr. CARPER. Mr. President, I intend to offer the following motion to H.R. 1, and I ask unanimous consent that it be printed in the RECORD. The motion is supported by Senators VAN HOLLEN and WARNER.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Carper moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) reduce incentives for companies to shift production and jobs overseas by enacting a more effective minimum tax on foreign profits that broadens the applicable income subject to this tax and that applies this tax on a country-by-country basis.

Mr. VAN HOLLEN. Mr. President, I intend to offer the following motions to H.R. 1, and I ask unanimous consent that they be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Van Hollen moves to commit the bill H.R. 1 to the Committee on Finance of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) both—
(A) make business tax reform revenue-neutral; and

(B) eliminate the perverse incentive created by a delayed corporate tax cut for companies to make money-losing investments.

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Van Hollen moves to commit the bill H.R. 1 to the Committee on Finance of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee;

(2) make business tax reform revenue-neutral;

(3) eliminate the perverse incentive created by a delayed corporate tax cut for companies to make money-losing investments; and

(4) redirect the resulting increase in revenue to provide tax relief for households with incomes of less than \$250,000.

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Van Hollen moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) require the President of the United States to make available to the public the President's tax returns for not less than the 3 most recent taxable years, for the purpose of determining whether the President would receive a personal financial benefit as a result of the bill.

Ms. BALDWIN. Mr. President, I ask unanimous consent that the text of the

following motion to commit be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Baldwin moves to commit the bill H.R. 1 to the Committee on Finance of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee; and
- (2) support the President's plan to close the carried interest loophole.

Mr. MERKLEY. Mr. President, I have three motions to commit that I believe the Senate should consider during our debate of H.R. 1, The Tax Cuts and Jobs Act.

I ask unanimous consent that my motions to commit be printed in the RECORD.

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Merkley moves to commit the bill H.R. 1 to the Committee on Finance of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee; and
- (2) raise the Federal corporate income tax rate to 25 percent to pay for K-12 education through block grants to States.

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Merkley moves to commit the bill H.R. 1 to the Committee on Finance of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee; and
- (2) increase the Federal corporate income tax rate to 25 percent and transfer any increase in Federal revenues resulting from such increase to the Highway Trust Fund under section 9503 of the Internal Revenue Code of 1986.

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Merkley moves to commit the bill H.R. 1 to the Committee on Finance of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee; and
- (2) provide for a \$3,000 refundable income tax credit for taxpayers earning less than \$100,000 and fully pay for the cost of such credit by eliminating all or a portion of the corporate income tax rate cuts and the deduction for pass-through business income, by reinstating completely the alternative minimum tax, and by repealing the changes to the Federal estate tax.

Mr. UDALL. Mr. President, I ask unanimous consent that the text of my motion to commit, made with the support of Senator HEINRICH, be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Udall moves to commit the bill H.R. 1 to the Committee on Energy and Natural Resources with instructions to report the same back to the Senate in 3 days, not

counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee;
- (2) provide for full, permanent, and mandatory funding for the payment in lieu of taxes program under chapter 69 of title 31, United States Code; and
- (3) provide for the permanent authorization of the Secure Rural Schools and Community Self-Determination Act of 2000 (16 U.S.C. 7101 et seq.).

Mr. UDALL. Mr. President, I ask unanimous consent that the text of my motion to commit, made with the support of Senator HEITKAMP, be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Udall moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee; and
- (2) increase revenue by sufficient amounts to provide full funding levels for all programs administered by the Bureau of Indian Affairs (including public safety and justice, education, social services, and natural resources programs), programs administered by the Indian Health Service, and housing programs carried out pursuant to the Native American Housing Assistance and Self-Determination Act of 1996.

Mr. UDALL. Mr. President, I ask unanimous consent that the text of my motion to commit be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Udall moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee; and
- (2) establish a tax deduction for small businesses on the first \$25,000 in business income for any small business including C corporations, sole proprietorships, partnerships and S corporations, accompanied by a phase-out for businesses beginning at \$200,000 in income and ending at \$250,000 in income, or twice that amount for couples filing jointly, to ensure that the deduction benefits the entities most in need.

Mr. REED. Mr. President, I ask unanimous consent that the following motions to H.R. 1, the Tax Reconciliation Act, be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Reed moves to commit the bill, H.R. 1, to the committee on Finance with instructions to report the same back to the Senate in three days, not counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee; and
- (2) preserve the estate tax at current levels and devote all revenue generated therefrom equally between military readiness and the opioid crisis in the United States.

Motion to Commit With Instructions

Mr. Reed moves to commit the bill, H.R. 1, to the committee on Finance with instructions to report the same back to the Senate in three days, not counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee; and
- (2) secure the long-term integrity of unemployment compensation and related programs for individuals who become unemployed during economic downturns, including extended unemployment compensation, disaster unemployment assistance, and work sharing.

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Reed moves to commit the bill, H.R. 1, to the committee on Finance with instructions to report the same back to the Senate in three days, not counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee; and
- (2) would ensure that the bill does not result in any reduction in health insurance coverage for children, including by eliminating any provision that would result in (A) a reduction in the amount or availability of premium assistance subsidies for individuals purchasing health insurance coverage through an Exchange established for or by a State under title I of the Patient Protection and Affordable Care Act; or (B) a reduction in Federal spending on the Medicaid program under title XIX of the Social Security Act.

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Reed moves to commit the bill, H.R. 1, to the committee on Finance with instructions to report the same back to the Senate in three days, not counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee; and
- (2) would ensure that the bill does not result in any reduction in health insurance coverage for seniors, including by eliminating any provision that would result in (A) a reduction in the amount or availability of premium assistance subsidies for individuals purchasing health insurance coverage through an Exchange established for or by a State under title I of the Patient Protection and Affordable Care Act; or (B) a reduction in Federal spending on the Medicaid program under title XIX of the Social Security Act.

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Reed moves to commit the bill, H.R. 1, to the committee on Finance with instructions to report the same back to the Senate in three days, not counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee; and
- (2) include a provision requiring the Secretary of Health and Human Services to negotiate prescription drug costs under the Medicare program, particularly with inverted corporations.

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Reed moves to commit the bill, H.R. 1, to the committee on Finance with instructions to report the same back to the Senate in three days, not counting any day on which the Senate is not in session, with changes that—

- (1) are within the jurisdiction of such committee; and
- (2) provide additional weeks of unemployment insurance, training, and placement assistance for workers whose jobs are lost due to automation.

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Reed moves to commit the bill, H.R. 1, to the committee on Finance with instructions to report the same back to the Senate

in three days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2)(A) designate a total national bond limitation of \$30,000,000,000 for qualified school infrastructure bonds (\$10,000,000,000 for each of fiscal years 2018 through 2020) for upgrades, repair, construction, or replacement of school buildings, systems, or components; (B) allocate such bond authority to States based on the proportion of funds received by the State under part A of title I of the Elementary and Secondary Education Act of 1965; and (C) require that the Federal government provide a tax credit of 100 percent of the interest on any qualified school infrastructure bonds, with such credit being allowed to be issued as a tax credit to the bondholder or as a direct payment to the bond issuer; and

(3) expand qualified zone academy bonds to \$1,400,000,000 annually and remove the private business contribution requirement for local education agencies to participate in the qualified zone academy bond program.

Mr. VAN HOLLEN. Mr. President, I intend to offer the following motion to H.R. 1, and I ask unanimous consent that it be printed in the RECORD. The motion is supported by Senators CARPER and WARNER.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. Van Hollen moves to commit the bill H.R. 1 to the Committee on Finance of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) reduce incentives for companies to shift production and jobs overseas by enacting a true minimum tax on foreign profits that does not provide an exemption for a routine return and applies this tax on a country-by-country basis.

Ms. CORTEZ MASTO. Mr. President, I ask unanimous consent that the text of my motion to commit be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Cortez Masto moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee;

(2) strike provisions in the bill that would harm individuals ages 50 and older by reducing their access to affordable health care or limiting coverage or benefits in the private health insurance market; and

(3) strike provisions in the bill that would increase taxes for individuals ages 50 and older from the date of the enactment of the bill until 2037.

Ms. HARRIS. Mr. President, I ask unanimous consent that my motions to commit be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instruc-

tions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) help students afford the cost of higher education.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) protect funding for historically Black colleges and universities.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) support Impact Aid payments to school districts that have Federal property in their jurisdiction.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) hold for-profit colleges and other institutions of higher education accountable when they prey on, mislead, and defraud students.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) protect taxpayers from identity fraud.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) strike provisions that raise taxes on low-income taxpayers.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) strike provisions that raise taxes on the middle class.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) strike provisions that give tax cuts to the rich.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Rules with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) establish an independent committee to advise the Federal government on election cybersecurity.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Energy and Natural Resources with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) ensure adequate earthquake disaster assistance funding.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) increase funding for community development block grants.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) increase funding for affordable housing programs.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) incentivize States to reform their criminal justice systems, including by encouraging the replacement of the use of payment of secured money bail as a condition of pretrial release in criminal cases.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) prepare the Federal Emergency Management Agency to respond to natural disasters affecting United States territories and islands.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on the Judiciary of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) provide a path to citizenship through comprehensive immigration reform legislation.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Environment and Public Works of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) provide funding to ensure that the benefits of clean air and clean drinking water are

enjoyed equally by all Americans, regardless of economic status.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Environment and Public Works of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) provide full funding for removal and remediation at sites on the National Priorities List developed by the President in accordance with section 105(a)(8)(B) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9605(a)(8)(B)).

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. Harris moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that provide for worker training programs, such as training programs that target workers that need advanced skills to progress in their current profession or apprenticeship or certificate programs that provide retraining for a new industry.

Mr. MENENDEZ. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

MORNING BUSINESS

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the Senate be in a period of morning business, with Senators permitted to speak therein for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

WORLD AIDS DAY

Mr. CASEY. Mr. President, on December 1, we mark World AIDS Day, reflect on the more than 35 million people who have died of HIV or AIDS, and recommit to leading the way to an AIDS-free generation.

For more than a decade, the United States has been a leader in the global fight against HIV/AIDS, and this investment has shown real returns. The progress in treatment of both adults and children living with HIV/AIDS has been dramatic. According to the World Health Organization, in 2005, only 14 percent of women received services for the prevention of mother-to-child transmission. By 2016, that number had grown to 76 percent. Since 2001, the number of children born HIV-positive has decreased by more than half.

We should not interpret these metrics of progress to mean that our work is done or that we can afford to pull back from our commitment to eradicate this epidemic. Children, in particular, remain especially vulner-

able to HIV/AIDS. The Elizabeth Glaser Pediatric AIDS Foundation notes that there are still 2.1 million children living with HIV, and these children are receiving treatment at rates far below that of adults. The failure to support effective and acceptable HIV services for adolescents has resulted in a 50 percent increase in reported AIDS-related deaths in this group compared with the 30 percent decline seen in the general population from 2005 to 2012, according to the World Health Organization. We must do better.

The challenge of protecting children from HIV/AIDS is not just about access to treatment. We must also continue to work to prevent mother-to-child transmission, which is the leading cause of HIV infection in children, by improving services to pregnant mothers. We do this by strengthening healthcare systems in the most affected countries and by continuing to support the President's Emergency Plan for AIDS Relief, or PEPFAR, and local nongovernmental organizations in the fight against HIV/AIDS.

The bipartisan commitment to addressing the complex challenges of the HIV/AIDS epidemic remains strong. However, this year, the Trump administration proposed cutting roughly 30 percent of the international affairs budget. This is risky, short-sighted, wrong, and will dramatically impact our leadership on global health issues.

The international affairs budget supports programs that have been both instrumental in preventing and treating pediatric AIDS and in encouraging other donor countries and organizations to match our participation. Drastic cuts will impact not only our reputation and our partnerships in the international community, but will have long-term consequences we cannot clearly predict today.

The international effort to combat pediatric AIDS exemplifies the ways in which countries, local NGOs, and the private sector can come together to protect the most vulnerable among us. Last month, I was proud to work with Senator RUBIO to introduce S. Res. 310, a resolution to recognize the importance of a continued commitment to ending pediatric AIDS worldwide. I want to acknowledge the leadership of Congresswomen ROS-LEHTINEN and LEE on a companion resolution in the House of Representatives and thank my colleagues who have joined as cosponsors of S. Res. 310 thus far: Senators BLUMENTHAL, BOOKER, BOOZMAN, COONS, DURBIN, FEINSTEIN, FRANKEN, HATCH, ISAKSON, KING, KLOBUCHAR, MARKEY, NELSON, RUBIO, and VAN HOLLEN.

This bipartisan effort represents one of many steps to reinforce U.S. leadership in combating HIV and AIDS and in protecting children around the world. On World AIDS Day, I call on my colleagues to redouble our support of U.S. Government programs that fight HIV/AIDS and build healthcare capacity towards an AIDS-free generation.

TRIBUTE TO LUCY KELLY

Mr. THUNE. Mr. President, today I recognize the hard work of my Commerce, Science, and Transportation Committee law clerk Lucy Kelly. Lucy hails from Seattle, WA, and is a second-year law student at American University.

While clerking for the Commerce Committee, Lucy assisted the Subcommittee on Consumer Protection, Product Safety, Insurance, and Data Security. She is a dedicated worker who was committed to getting the most out of her clerkship. I extend my sincere thanks and appreciation to Lucy for all of the fine work she did for the committee and wish her continued success in the years to come.

ADDITIONAL STATEMENTS

REMEMBERING G. THOMAS EISELE

• Mr. BOOZMAN. Mr. President, today I wish to pay tribute to former U.S. District Judge G. Thomas Eisele who passed away on Sunday, November 26, at the age of 94.

Judge Eisele was a native of Hot Springs, AR. He served as a private in the U.S. Army during World War II and then went on to attend Harvard Law School. Eisele then came back to Arkansas to practice law in Hot Springs and Little Rock.

When Winthrop Rockefeller ran for Governor in 1966, Eisele became a legal adviser to his campaign and then to Governor Rockefeller during his administration. Rockefeller recommended to President Richard Nixon that Eisele be appointed to the U.S. District Court for the Eastern District of Arkansas. Eisele was appointed to the position in 1970 and served on the bench for 41 years, including as chief judge from 1975 to 1991.

Judge Eisele was widely respected by his legal peers and was known by lawyers who argued cases before him for his thoughtful approach in the courtroom. An intelligent, passionate, humorous, and reverent man, Judge Eisele left a significant judicial legacy when he retired from the court in 2011.

His colleagues, former law clerks, and others he impacted all fondly reflect on and remember his professionalism, integrity, wisdom, and demeanor. To understand how highly regarded he was, we need look no further than the establishment of the G. Thomas Eisele Endowment for the Study of the History of the United States Federal Courts in Arkansas at the University of Arkansas at Little Rock.

I am grateful for the influence that Judge Eisele had on our State, country, and judicial system during his extraordinary career. I also want to acknowledge and thank him for his service in the military as part of America's Greatest Generation. He will certainly be missed, but I hope his loved ones take comfort in his incredible legacy and life well-lived.●

TRIBUTE TO TED KOENIG

• Mr. DAINES. Mr. President, this week, I have the distinct honor of recognizing Ted Koenig of Kalispell for lending a hand with the humanitarian relief efforts in the U.S. Virgin Islands. A few months ago, after the devastation of hurricanes Irma and Maria, Ted left his home in northwestern Montana and traveled to the Caribbean to take part in the recovery.

When Ted arrived on the island of St. Thomas in late September, he arrived to immense destruction. His initial mission on the island was to serve as a planner, helping to assess needs and coordinate resources for the recovery, a job Ted is familiar with as he serves in a similar position as the northwestern Montana disaster program manager for the Red Cross. However, Ted spent the first few days hand-delivering essential supplies to areas outside the reach of emergency distribution centers. After helping deliver the basic necessities, Ted spent the final 2 weeks consolidating damage assessments to inform decisionmakers about the requirements for longer term recovery.

Helping others in need is common in Big Sky Country, and Ted's journey to St. Thomas is another example of this ethic in action. This ethic runs deep from Kalispell to Broadus, from the Flathead River to the Powder River, and is revealed in Montana having one of the highest per capita Peace Corps volunteer rates in the Nation. It comes as no surprise that Ted served 3 years in the Peace Corps and was stationed in Madagascar. Thank you, Ted, for using your steady determination to help others overcome difficult circumstances.●

REMEMBERING WESLEY F. BUCHELE

• Mr. ROBERTS. Mr. President, today I want to honor the life and work of a man whose inventions—most notably, the large round hay baler—literally changed the landscape of America. Wesley Fisher Buchele, a native Kansan and professor emeritus of agricultural engineering at Iowa State University, died September 13, 2017, at a hospice in Ames, IA. He was age 97.

Wes and his twin brother Luther were born in a Kansas farmhouse near Cedar Vale, KS, on March 18, 1920, to Charles and Bessie (Fisher) Buchele. Wesley and Luther were the youngest of seven Buchele brothers.

Growing up on a Kansas farm in the 1920s and 1930s was hard work. Economic depression in rural America started early in the 1920s and worsened when the Great Depression hit the entire country in 1929. When Wes was 11, his father, Charles Buchele, died, leaving Wes's mother and the Buchele brothers to run the family farm. Wes and Luther and several other brothers were still in school.

The Bucheles ran a raw milk farm. Among other jobs, Wes delivered fresh

milk early in the morning on his way to school, which sometimes made him late to school. When the principal found out why Wes was late, he essentially gave Wes permission to be late if needed, saying that Wes had made more money for his family that morning than the principal would make all week.

All the brothers worked to fill their father's shoes, driven by the fear of losing the family farm because of a \$5,000 mortgage, roughly \$60,000 in today's money. They succeeded. At the close of the Depression, the Buchele farm was the only one in their valley still in the same family's hands as at the beginning of the Depression.

At age 15, Wes was running a four-man threshing crew, when "it was 105°F in the shade—and there was no shade!" The Buchele brothers bought a used tractor and ran it 24 hours a day, doing contract field work. One night, Wes pulled a night shift on that tractor, and while plowing, he woke up as the tractor powered through a fence.

The experiences of the sweaty, dirty, grueling work of threshing grain and baling hay led him to a lifelong interest in making the lives of farmers easier and safer.

After graduating from Cedar Vale High School, Wes enrolled at Kansas State College where he earned bachelor of Science degree in agricultural engineering. While at Kansas State, Wes met Mary Jagger. They were married at Mary's hometown of Minneapolis, KS, on June 12, 1945.

At K-State, Wes enlisted in the Reserve Officers Training Corps, ROTC. As second lieutenant in the U.S. Army, Wes was on a troop ship sailing toward Japan for the anticipated invasion when Japan announced its surrender after atomic bombs were dropped on Hiroshima and Nagasaki. Wes was part of the demilitarizing force on the island of Hokkaido and the northern part of the island of Honshu, Japan. After World War II, Wes served in the Army Reserve for 20 years, retiring as a major.

After leaving Active Army Duty, Wes worked as an engineer for several years for John Deere in Waterloo, IA. He then left John Deere to do graduate work at the University of Arkansas, Fayetteville, where he earned his master's degree agricultural and mechanical engineering. He and Mary then moved to Ames, IA, where he earned his Ph.D. in agricultural engineering and soil physics at Iowa State University.

After earning his Ph.D., Wes taught at Michigan State University in East Lansing, MI, before returning to Iowa State University in 1963 to join its faculty.

As noted by his son, Steven Buchele, after the move back to Ames, "Dad never worked another day of his life. For Dad, it was all fun and interesting and ISU encouraged his imagination and he loved teaching and inventing things. It wasn't work, and he earned the name 'Wild Wes.'"

He also earned the name "Blood and Guts Buchele" for how he championed the cause of farm machinery safety. In class, he showed hundreds of slides of people who had lost arms or legs, hands or feet to a PTO shaft or a grain auger or what a farmer looked like after being sprayed with anhydrous ammonia. One student said that he never looked at farming the same way after seeing Wes's slides.

At Iowa State, Wes's creativity blossomed. He published hundreds of technical articles, aided greatly by the able editing of his wife, Mary. He was awarded 23 patents, the two most notable being the large round baler and the axial-flow threshing cylinder for combines. Almost all combines sold today are rotary combines that employ a variation of the axial-flow threshing cylinder.

Wes also designed blade guards for rotary lawn mowers, a tandem tractor—a precursor to the four-wheel drive tractor—and devices for harvesting crops like strawberries, alfalfa, and marigolds. He developed a ridge-till farming system that, in addition to saving farmers time and fuel, also helped the environment by conserving topsoil and soil moisture. It was a precursor to today's "No-till farming."

Wes loved teaching and mentoring the hundreds of graduate students who came from all over the world specifically to study with him. Upon graduation, they then went into industry or back to their home countries, helping further improve agricultural practices throughout the world.

Wes published three books: "The Grain Harvesters" with Graeme Quick, in 1978; "Just Call Us Luck" with twin brother, Luther, about their childhood in Kansas, in 2008; and "Who Really Invented the Cotton Gin" with William D. Mayfield in 2016. He also wrote many other unpublished books, including a volume two to the Grain Harvesters, and hundreds of short stories.

Leading up to and after retirement in 1989, Mary and Wes traveled the world, teaching in China before and after Tiananmen Square, in Ghana, Australia, Tanzania, Nigeria, and the Philippines.

After the death of his wife, Mary, in 2000, Wes would visit, his four children and their spouses—Rod and his wife, Mary Lou, Marybeth, Sheron and her husband, Curtis, and Steven and his wife, Suzanne, his eight grandchildren, and four great-grandchildren, staying for 6 weeks to 2 months, depending on "the list." "When Dad arrived, he would ask for 'the list,' a list of things that needed fixing around the house, promising to stay only as long as there were things to do on that list. Then he would move on to the next child's family—and a new list," said Steve Buchele.

On Labor Day 2017, Wes decided to mow the backyard of the home in Ames he shared with his daughter, Marybeth. As he used a rope to lower the lawn mower down a slope to finish mowing,

he had a major stroke. Nine days later, he died, after hundreds of friends and family came to hospice to say goodbye.

Wes Buchele lived a long, full, productive life with energy and verve. He had, indeed, fulfilled his calling to help make the lives of farmers easier and safer, and our country and our world are better for that.●

REMEMBERING ROGER ROTH

● Mr. ROUNDS. Mr. President, today I wish to honor the life and legacy of Roger Roth, who passed away on November 21, 2017, at the age of 70. Roger grew up on a farm near Chelsea, SD, and graduated from Cresbard High School in 1965.

In 1969, Roger began 39 years of public service as a postal carrier and then the postmaster at Warner, SD. His dedication to the people he served was recognized in 2001 when the National Association of Postmasters of the United States named him the Postmaster of the Year.

We are also grateful for Roger's 38 years of service in the U.S. Army Reserve in both Aberdeen, SD, and Alexandria, VA.

For many years, Roger was also a coach and umpire for many youth sports teams from midget league to college. He coached and helped coach the Warner American Legion baseball team for more than 25 years and was a South Dakota American Legion athletic commissioner for 5 years. He was a positive force in the lives of thousands of young people and was admired by all who met him.

He also played baseball and softball for many years and was inducted into the Aberdeen Area Softball Hall of Fame and the South Dakota Baseball Hall of Fame.

He was the official scorekeeper for Warner High School boys' and girls' basketball teams and for the Northern State University men's and women's basketball teams. He even drove the bus for the Presentation College baseball and volleyball teams.

Roger was a member of the Warner Volunteer Fire Department, the Warner Sanitary Sewer District Board, the Warner-Stratford Lions Club, the Moose Lodge, the League Postmasters, and the Local National Active and Retired Federal Employees organization.

In the small town of Warner, whenever help was needed, he was there to help meet that need.

Above all else, Roger was a loving, caring husband to his wife, Judy, and to his children, Jim and Becky. He is gone now, but memories of him will live forever in the hearts of thousands of South Dakotans.●

REMEMBERING ANNA DIGGS TAYLOR

● Ms. STABENOW. Mr. President, today I wish to remember and pay tribute to Judge Anna Diggs Taylor, who

turned her lifelong passion for justice into a highly successful legal career, breaking down barriers for women and people of color and inspiring me and so many others in our State.

When Anna Katherine Johnston was born in 1932 in Washington, DC, women had very few options. African-American women had even fewer. However, Anna's parents, Hazel Bramlette Johnston—a business teacher—and Virginius Douglass Johnston—a Howard University trustee—deeply believed in the power of education and in their smart, hard-working daughter. When she was in 10th grade, they pulled her from the segregated DC school system and enrolled her in the prestigious Northfield School for Girls in Massachusetts, from which she graduated in 1950.

Her own early experiences with segregation and witnessing how the law could be used as a tool to further equality led her to the legal profession. It wasn't a common career path for women in those days. In fact, when she graduated from Yale Law School in 1957, there were only four other women in her class. About 5,500 women were practicing lawyers in the United States in 1960.

Anna got her chance to join those ranks when J. Ernest Wilkins, the first African-American man appointed as an Assistant Secretary of Labor, hired her as a staff lawyer in the Office of the Solicitor. In 1960, Anna married Congressman Charles Diggs, Jr., and moved to Detroit, where she had two children and a career, including as an assistant Wayne County prosecutor.

In 1964, her passion for justice led her to Mississippi, where she represented civil rights workers who were jailed for helping register African-American voters. She arrived the same day civil rights activists James Chaney, Andrew Goodman, and Michael Schwerner disappeared, and she became a target of hatred herself when an angry mob yelled racial slurs at her and three other activists as they were leaving the Neshoba County courthouse after trying to question the sheriff.

Over the years, Anna worked both in private practice and in public service, as an assistant U.S. attorney and managing her husband's congressional office. When she and her husband later divorced, she helped to elect Coleman Young as Detroit's first Black mayor and worked to integrate city government during his administration.

In 1976, Anna married S. Martin Taylor and worked on Jimmy Carter's Presidential campaign. Three years later, President Carter appointed her to the U.S. District Court for the Eastern District of Michigan. She was the first Black woman Federal judge to serve in our State and the first Black Woman chief judge for that circuit. She retired in 2011.

She once said that "black judges have an important role, especially in staying close to their communities," and Judge Taylor did just that. She

was deeply involved in community organizations including the Community Foundation for Southeast Michigan. She was an adjunct labor law professor at Wayne State University, vice president of the Yale Law School Association, and served on the joint steering committee of the gender and racial ethnic fairness task forces for the Sixth Circuit, positions that allowed her to help open the same doors that others had opened for her.

In a biography, Judge Taylor once wrote that her legal career was "a thousand times more exciting, more intellectually challenging, and more enriching" than she had ever imagined while at Yale Law. That didn't mean it was easy; breaking barriers never is. Yet she did it. Judge Taylor's life and career will long serve as an example of just how far you can go with hard work, persistence, and a passionate dedication to your ideals.

I think that young girl in a segregated DC classroom would be really proud. I know that many people in Michigan certainly are.

Thank you.●

MESSAGE FROM THE HOUSE

ENROLLED BILL SIGNED

At 12:23 p.m., a message from the House of Representatives, delivered by Mr. Novotny, one of its reading clerks, announced that the Speaker has signed the following enrolled bill:

H.R. 2810. An act to authorize appropriations for fiscal year 2018 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year, and for other purposes.

The enrolled bill was subsequently signed by the President pro tempore (Mr. HATCH).

EXECUTIVE AND OTHER COMMUNICATIONS

The following communications were laid before the Senate, together with accompanying papers, reports, and documents, and were referred as indicated:

EC-3506. A communication from the Acting Administrator of the Specialty Crops Program, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "Pistachios Grown in California, Arizona, and New Mexico; Decreased Assessment Rate" (Docket No. AMS-SC-17-0048) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Agriculture, Nutrition, and Forestry.

EC-3507. A communication from the Acting Administrator of the Specialty Crops Program, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "Softwood Lumber Research Promotion, Consumer Education and Industry Information Order; De Minimis Quantity Exemption Threshold" (Docket No. AMS-SC-16-0066) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Agriculture, Nutrition, and Forestry.

EC-3508. A communication from the Acting Administrator of the Specialty Crops Program, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "Minimum Quality and Handling Standards for Domestic and Imported Peanuts Marketed in the United States; Change to the Quality and Handling Requirements" (Docket No. AMS-SC-16-0102) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Agriculture, Nutrition, and Forestry.

EC-3509. A communication from the Acting Administrator of the Specialty Crops Program, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "Oranges, Grapefruit, Tangerines, and Pummelos Grown in Florida; Change in Size Requirements for Oranges" (Docket No. AMS-SC-17-0064) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Agriculture, Nutrition, and Forestry.

EC-3510. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Extension of Tolerances for Emergency Exemptions (Multiple Chemicals)" (FRL No. 9969-16-OCSPP) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Agriculture, Nutrition, and Forestry.

EC-3511. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Ethofumesate; Pesticide Tolerances" (FRL No. 9969-13-OCSPP) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Agriculture, Nutrition, and Forestry.

EC-3512. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Boscalid; Pesticide Tolerance" (FRL No. 9968-95-OCSPP) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Agriculture, Nutrition, and Forestry.

EC-3513. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Nitrpyrin; Pesticide Tolerances" (FRL No. 9967-73-OCSPP) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Agriculture, Nutrition, and Forestry.

EC-3514. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "1,3-dibromo-5,5-dimethylhydantoin; Exemption from the Requirement of a Tolerance" (FRL No. 9968-30-OCSPP) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Agriculture, Nutrition, and Forestry.

EC-3515. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Ziram; Pesticide Tolerances" (FRL No. 9970-38-OCSPP) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Agriculture, Nutrition, and Forestry.

EC-3516. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Polyethyleneimine; Exemption from the Requirement of a Tolerance" (FRL No. 9970-06-OCSPP) received in the Office of the

President of the Senate on November 28, 2017; to the Committee on Agriculture, Nutrition, and Forestry.

EC-3517. A communication from the Under Secretary of Defense (Comptroller), transmitting, pursuant to law, a report relative to violations of the Antideficiency Act that involved fiscal year 2013 Operation and Maintenance, Army Reserve (OMAR), funds; to the Committee on Appropriations.

EC-3518. A communication from the Secretary of Defense, transmitting the report of eighteen (18) officers authorized to wear the insignia of the grade of brigadier general in accordance with title 10, United States Code, section 777; to the Committee on Armed Services.

EC-3519. A communication from the Secretary of Defense, transmitting a report on the approved retirement of Lieutenant General Thomas S. Vandal, United States Army, and his advancement to the grade of lieutenant general on the retired list; to the Committee on Armed Services.

EC-3520. A communication from the Assistant Secretary for Export Administration, Bureau of Industry and Security, Department of Commerce, transmitting, pursuant to law, the report of a rule entitled "Amendments to Implement United States Policy toward Cuba" (RIN0694-AH47) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Banking, Housing, and Urban Affairs.

EC-3521. A communication from the Chief Counsel, Federal Emergency Management Agency, Department of Homeland Security, transmitting, pursuant to law, the report of a rule entitled "Suspension of Community Eligibility (Chester County, PA, et al.)" ((44 CFR Part 64) (Docket No. FEMA-2017-0002)) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Banking, Housing, and Urban Affairs.

EC-3522. A communication from the Chief Counsel, Federal Emergency Management Agency, Department of Homeland Security, transmitting, pursuant to law, the report of a rule entitled "Suspension of Community Eligibility (Carroll County, IA, et al.)" ((44 CFR Part 64) (Docket No. FEMA-2017-0002)) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Banking, Housing, and Urban Affairs.

EC-3523. A communication from the Honors Attorney, Legal Division, Bureau of Consumer Financial Protection, transmitting, pursuant to law, the report of a rule entitled "Appraisals for Higher-Priced Mortgage Loans Exemption Threshold" (Docket No. CFPB-2017-0029) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Banking, Housing, and Urban Affairs.

EC-3524. A communication from the Honors Attorney, Legal Division, Bureau of Consumer Financial Protection, transmitting, pursuant to law, the report of a rule entitled "Truth in Lending (Regulation Z)" (Docket No. CFPB-2017-0027) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Banking, Housing, and Urban Affairs.

EC-3525. A communication from the Program Specialist of the Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, Department of the Treasury, transmitting, pursuant to law, the report of a rule entitled "Appraisals for Higher-Priced Mortgage Loans Exemption Threshold" (RIN1557-AE25) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Banking, Housing, and Urban Affairs.

EC-3526. A communication from the Honors Attorney, Legal Division, Bureau of Con-

sumer Financial Protection, transmitting, pursuant to law, the report of a rule entitled "Consumer Leasing (Regulation M)" (Docket No. CFPB-2017-0026) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Banking, Housing, and Urban Affairs.

EC-3527. A communication from the Attorney-Advisor, Legal Division, Bureau of Consumer Financial Protection, transmitting, pursuant to law, the report of a rule entitled "Truth in Lending (Regulation Z) Annual Threshold Adjustments (Credit Cards, HOEPA, and ATR/QM)" (12 CFR Part 1026) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Banking, Housing, and Urban Affairs.

EC-3528. A communication from the Director of Legislative Affairs, Federal Deposit Insurance Corporation, transmitting, pursuant to law, the report of a rule entitled "Regulatory Capital Rules; Retention of Certain Existing Transition Provisions for Banking Organizations That Are Not Subject to the Advanced Approaches Capital Rules" (RIN3064-AE63) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Banking, Housing, and Urban Affairs.

EC-3529. A communication from the Secretary of Commerce, transmitting, pursuant to law, a report relative to the continuation of a national emergency declared in Executive Order 13222 with respect to the lapse of the Export Administration Act of 1979; to the Committee on Banking, Housing, and Urban Affairs.

EC-3530. A communication from the Secretary of the Treasury, transmitting, pursuant to law, a six-month periodic report on the national emergency with respect to the stabilization of Iraq that was declared in Executive Order 13303 of May 22, 2003; to the Committee on Banking, Housing, and Urban Affairs.

EC-3531. A communication from the Acting Director, Office of Surface Mining Reclamation and Enforcement, Department of the Interior, transmitting, pursuant to law, the report of a rule entitled "Kentucky Regulatory Program" ((30 CFR Part 917) (Docket ID OSM-2011-0005)) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Energy and Natural Resources.

EC-3532. A communication from the Acting Director, Office of Surface Mining Reclamation and Enforcement, Department of the Interior, transmitting, pursuant to law, the report of a rule entitled "Texas Regulatory Program" ((30 CFR Part 943) (Docket ID OSM-2016-0001)) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Energy and Natural Resources.

EC-3533. A communication from the Acting Director, Office of Surface Mining Reclamation and Enforcement, Department of the Interior, transmitting, pursuant to law, the report of a rule entitled "Indiana Abandoned Mine Land Reclamation Plan" ((30 CFR Part 914) (Docket ID OSM-2016-0004)) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Energy and Natural Resources.

EC-3534. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Air Plan Approval; GA: Emission Reduction Credits" (FRL No. 9971-12-Region 4) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Environment and Public Works.

EC-3535. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Approval and Promulgation of Air

Quality Implementation Plans; Maryland; 2011 Base Year Inventory for the 2008 8-Hour Ozone National Ambient Air Quality Standard for the Baltimore, Maryland Nonattainment Area; Withdrawal of Direct Final Rule" (FRL No. 9971-13-Region 3) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Environment and Public Works.

EC-3536. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Approval and Promulgation of Air Quality Implementation Plans; Maryland; Nonattainment New Source Review Requirements for the 2008 8-Hour Ozone Standard; Withdrawal of Direct Final Rule" (FRL No. 9971-14-Region 3) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Environment and Public Works.

EC-3537. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "State of Missouri; Withdrawal of Direct Final Rule; Approval of Missouri Air Quality Implementation Plans; Infrastructure SIP Requirements for the 2008 Ozone National Ambient Air Quality Standard" (FRL No. 9971-21-Region 7) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Environment and Public Works.

EC-3538. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "State of Missouri; Withdrawal of Direct Final Rule; Approval of Missouri Air Quality Implementation Plans; Infrastructure SIP Requirements for the 2010 Sulfur Dioxide National Ambient Air Quality Standard" (FRL No. 9971-22-Region 7) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Environment and Public Works.

EC-3539. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "State of Nebraska; Withdrawal of Direct Final Rule; Approval of Nebraska's Air Quality Implementation Plan, Operating Permits Program, and 112(1) Program; Revision to Nebraska Administrative Code" (FRL No. 9971-15-Region 7) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Environment and Public Works.

EC-3540. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "State of Nebraska; Withdrawal of Direct Final Rule; Approval of Nebraska Air Quality Implementation Plans; Adoption of a New Chapter Under the Nebraska Administrative Code" (FRL No. 9971-16-Region 7) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Environment and Public Works.

EC-3541. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Approval of California Air Plan Revisions, Sacramento Metropolitan Air Quality Management District" (FRL No. 9970-93-Region 9) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Environment and Public Works.

EC-3542. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule en-

titled "Approval of California Air Plan Revisions, Sacramento Metropolitan Air Quality Management District" (FRL No. 9970-92-Region 9) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Environment and Public Works.

EC-3543. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Revisions to California State Implementation Plan; Bay Area Air Quality Management District; Emission Reduction Credit Banking" (FRL No. 9970-68-Region 9) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Environment and Public Works.

EC-3544. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Approval and Revision of Air Quality Implementation Plans; State of New York; Regional Haze State and Federal Implementation Plan" (FRL No. 9971-28-Region 2) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Environment and Public Works.

EC-3545. A communication from the Director of the Regulatory Management Division, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Air Plan Approval; ID; 2012 PM2.5 Standard Infrastructure Requirements" (FRL No. 9971-33-Region 10) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Environment and Public Works.

EC-3546. A communication from the Director of Congressional Affairs, Office of Nuclear Reactor Regulation, Nuclear Regulatory Commission, transmitting, pursuant to law, the report of a rule entitled "Clarification of Licensee Actions in Receipt of Enforcement Discretion per Enforcement Guidance Memorandum EGM 15-002, 'Enforcement Discretion for Tornado-Generated Missile Protection Noncompliance'" (NRC-2017-0052) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Environment and Public Works.

EC-3547. A communication from the Regulations Coordinator, Centers for Medicare and Medicaid Services, Department of Health and Human Services, transmitting, pursuant to law, the report of a rule entitled "Medicare Program; Final FY 2015 and Preliminary FY 2017 Disproportionate Share Hospital Allotments, and Final FY 2015 and Preliminary FY 2017 Institutions for Mental Diseases Disproportionate Share Hospital Limits" ((RIN0938-ZB43) (CMS-2409-N)) received in the Office of the President of the Senate on November 29, 2017; to the Committee on Finance.

EC-3548. A communication from the Senior Counsel for Regulatory Affairs, Departmental Offices, Department of the Treasury, transmitting, pursuant to law, the report of a rule entitled "Department of the Treasury Acquisition Regulations; Tax Check Requirements" (48 CFR Parts 1009 and 1052) received in the Office of the President of the Senate on November 29, 2017; to the Committee on Finance.

EC-3549. A communication from the Executive Analyst (Political), Department of Health and Human Services, transmitting, pursuant to law, two (2) reports relative to a vacancy in the position of Secretary of Health and Human Services, received in the Office of the President of the Senate on November 27, 2017; to the Committee on Finance.

EC-3550. A communication from the Executive Analyst (Political), Department of

Health and Human Services, transmitting, pursuant to law, a report relative to a vacancy in the position of Secretary of Health and Human Services, received in the Office of the President of the Senate on November 28, 2017; to the Committee on Finance.

EC-3551. A communication from the Executive Analyst (Political), Department of Health and Human Services, transmitting, pursuant to law, a report relative to a vacancy in the position of Commissioner, Administration for Children, Youth and Families, received in the Office of the President of the Senate on November 29, 2017; to the Committee on Finance.

EC-3552. A communication from the Acting Assistant Secretary for Legislation, Department of Health and Human Services, transmitting, pursuant to law, a report entitled "Temporary Assistance for Needy Families (TANF) Program 12th Report to Congress"; to the Committee on Finance.

EC-3553. A communication from the Deputy Assistant Secretary, Legislative Affairs, Department of State, transmitting, pursuant to law, an annual report relative to the Benjamin A. Gilman International Scholarship Program for 2017; to the Committee on Foreign Relations.

EC-3554. A communication from the Assistant Legal Adviser for Treaty Affairs, Department of State, transmitting, pursuant to the Case-Zablocki Act, 1 U.S.C. 112b, as amended, the report of the texts and background statements of international agreements, other than treaties (List 2017-0197—2017-0205); to the Committee on Foreign Relations.

EC-3555. A communication from the Office of Presidential Appointments, Department of State, transmitting, pursuant to law, ten (10) reports relative to vacancies in the Department of State, received in the Office of the President of the Senate on November 27, 2017; to the Committee on Foreign Relations.

EC-3556. A communication from the Executive Secretary, U.S. Agency for International Development (USAID), transmitting, pursuant to law, a report relative to a vacancy in the U.S. Agency for International Development (USAID), received in the Office of the President of the Senate on November 27, 2017; to the Committee on Foreign Relations.

EC-3557. A communication from the Assistant General Counsel for Regulatory Services, Office of Postsecondary Education, Department of Education, transmitting, pursuant to law, the report of a rule entitled "Health Education Assistance Loan (HEAL) Program" (RIN1840-AD21) received in the Office of the President of the Senate on November 28, 2017; to the Committee on Health, Education, Labor, and Pensions.

EC-3558. A communication from the White House Liaison, Department of Education, transmitting, pursuant to law, the report of a vacancy in the position of Assistant Secretary, Office of Career, Technical, and Adult Education, Department of Education, received in the Office of the President of the Senate on November 28, 2017; to the Committee on Health, Education, Labor, and Pensions.

EC-3559. A communication from the White House Liaison, Department of Education, transmitting, pursuant to law, the report of a vacancy in the position of Assistant Secretary, Office of Special Education and Rehabilitative Services, Department of Education, received in the Office of the President of the Senate on November 28, 2017; to the Committee on Health, Education, Labor, and Pensions.

EC-3560. A communication from the Associate General Counsel for General Law, Department of Homeland Security, transmitting, pursuant to law, two (2) reports relative to vacancies in the Department of Homeland

Security, received in the Office of the President of the Senate on November 29, 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3561. A communication from the District of Columbia Auditor, transmitting, pursuant to law, a report entitled, "Audit of the Public Vehicles For-Hire Consumer Service Fund"; to the Committee on Homeland Security and Governmental Affairs.

EC-3562. A communication from the District of Columbia Auditor, transmitting, pursuant to law, a report entitled, "Budgeting and Staffing at Eight DCPS Elementary Schools"; to the Committee on Homeland Security and Governmental Affairs.

EC-3563. A communication from the Director, National Science Foundation, transmitting, pursuant to law, the Uniform Resource Locator (URL) for the Foundation's fiscal year 2017 Agency Financial Report; to the Committee on Homeland Security and Governmental Affairs.

EC-3564. A joint communication from the Chairman and the Acting General Counsel, National Labor Relations Board, transmitting, pursuant to law, the Office of Inspector General Semiannual Report for the period of April 1, 2017 through September 30, 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3565. A communication from the Associate Administrator, Office of Congressional and Legislative Affairs, Small Business Administration, transmitting, pursuant to law, the Administration's Agency Financial Report for fiscal year 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3566. A communication from the Deputy Secretary of Defense, transmitting, pursuant to law, the Department of Defense Semiannual Report of the Inspector General for the period from April 1, 2017 through September 30, 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3567. A communication from the Administrator, Federal Emergency Management Agency, Department of Homeland Security, transmitting, pursuant to law, a report relative to the cost of response and recovery efforts for FEMA-3391-EM in the Commonwealth of Puerto Rico having exceeded the \$5,000,000 limit for a single emergency declaration; to the Committee on Homeland Security and Governmental Affairs.

EC-3568. A communication from the Acting Administrator of the General Services Administration, transmitting, pursuant to law, the Semiannual Report of the Inspector General for the period from April 1, 2017 through September 30, 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3569. A communication from the Chair, Securities and Exchange Commission, transmitting, pursuant to law, the Commission's Agency Financial Report for fiscal year 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3570. A communication from the Secretary of Education, transmitting, pursuant to law, the Department's Semiannual Report to Congress on Audit Follow-up for the period of April 1, 2017 through September 30, 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3571. A communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the Department's Semiannual Report of the Inspector General for the period from April 1, 2017 through September 30, 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3572. A communication from the Chairman, Occupational Safety and Health Review Commission, transmitting, pursuant to law, the Commission's Performance and Account-

ability Report for fiscal year 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3573. A communication from the Chairman of the United States International Trade Commission, transmitting, pursuant to law, the Commission's Agency Financial Report for fiscal year 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3574. A communication from the Acting Chairman of the Consumer Product Safety Commission, transmitting, pursuant to law, the Commission's Agency Financial Report for fiscal year 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3575. A communication from the Administrator, U.S. Agency for International Development (USAID), transmitting, pursuant to law, the Uniform Resource Locator (URL) for USAID's Agency Financial Report for fiscal year 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3576. A communication from the Chairman, National Endowment for the Arts, transmitting, pursuant to law, the Endowment's Agency Financial Report for fiscal year 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3577. A communication from the Treasurer, National Gallery of Art, transmitting, pursuant to law, the Gallery's Performance and Accountability Report for the year ended September 30, 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3578. A communication from the Deputy Assistant Secretary, Bureau of Legislative Affairs, Department of State, transmitting, pursuant to law, the Uniform Resource Locator (URL) for the Department's Agency Financial Report for fiscal year 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3579. A communication from the Director, Congressional Affairs, Federal Election Commission, transmitting, pursuant to law, the Commission's Agency Financial Report for fiscal year 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3580. A communication from the Secretary of Transportation, transmitting, pursuant to law, the Department of Transportation's Semiannual Report of the Office of Inspector General for the period from April 1, 2017 through September 30, 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3581. A communication from the Administrator, Environmental Protection Agency, transmitting, pursuant to law, the Department's Semiannual Report of the Office of Inspector General for the period from April 1, 2017 through September 30, 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3582. A communication from the Federal Co-Chair, Appalachian Regional Commission, transmitting, pursuant to law, the Commission's Semiannual Report of the Inspector General for the period from April 1, 2017 through September 30, 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3583. A communication from the Acting Administrator of the General Services Administration, transmitting, pursuant to law, the Administration's Agency Financial Report for fiscal year 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3584. A communication from the Secretary of Agriculture, transmitting, pursuant to law, the Semiannual Report of the Inspector General for the period from April 1,

2017 through September 30, 2017; to the Committee on Homeland Security and Governmental Affairs.

EC-3585. A communication from the Executive Analyst (Political), Department of Health and Human Services, transmitting, pursuant to law, a report relative to a vacancy in the position of Commissioner, Administration on Native Americans, Department of Health and Human Services, received in the Office of the President of the Senate on November 29, 2017; to the Committee on Indian Affairs.

EC-3586. A communication from the Associate General Counsel for General Law, Department of Homeland Security, transmitting, pursuant to law, a report relative to a vacancy in the position of Assistant Secretary and Director, Immigration and Customs Enforcement, Department of Homeland Security, received in the Office of the President of the Senate on November 29, 2017; to the Committee on the Judiciary.

EC-3587. A communication from the Director, Office of Regulation Policy and Management, Department of Veterans Affairs, transmitting, pursuant to law, the report of a rule entitled "VA Vocational Rehabilitation and Employment Nomenclature Change for Position Title - Revision" (RIN2900-AQ11) received in the Office of the President of the Senate on November 27, 2017; to the Committee on Veterans' Affairs.

REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. THUNE, from the Committee on Commerce, Science, and Transportation:

Report to accompany S. 1532, a bill to disqualify from operating a commercial motor vehicle for life an individual who uses a commercial motor vehicle in committing a felony involving human trafficking (Rept. No. 115-188).

EXECUTIVE REPORTS OF COMMITTEE

The following executive reports of nominations were submitted:

By Mr. MCCAIN for the Committee on Armed Services.

*John C. Rood, of Arizona, to be Under Secretary of Defense for Policy.

*Randall G. Schriver, of Virginia, to be an Assistant Secretary of Defense.

Army nomination of Col. Douglas F. Stitt, to be Brigadier General.

Navy nomination of Capt. Michael E. Boyle, to be Rear Admiral (lower half).

Navy nomination of Rear Adm. Lisa M. Franchetti, to be Vice Admiral.

Air Force nomination of Brig. Gen. Arthur E. Jackman, Jr., to be Major General.

Air Force nomination of Brig. Gen. Josef F. Schmid III, to be Major General.

Air Force nominations beginning with Col. John M. Breazeale and ending with Col. Christopher F. Yancy, which nominations were received by the Senate and appeared in the Congressional Record on November 14, 2017.

Air Force nomination of Col. Darlow G. Botha, Jr., to be Brigadier General.

Air Force nominations beginning with Col. Steven J. deMilliano and ending with Col. Christopher E. Finerty, which nominations were received by the Senate and appeared in the Congressional Record on November 14, 2017.

Air Force nominations beginning with Col. Michele K. LaMontagne and ending with Col. Michael J. Regan, Jr., which nominations

were received by the Senate and appeared in the Congressional Record on November 14, 2017.

Air Force nominations beginning with Col. Travis K. Acheson and ending with Col. Jeffrey D. Young, which nominations were received by the Senate and appeared in the Congressional Record on November 14, 2017.

Air Force nominations beginning with Brig. Gen. Ondra L. Berry and ending with Brig. Gen. Dean A. Tremps, which nominations were received by the Senate and appeared in the Congressional Record on November 14, 2017.

Air Force nominations beginning with Brig. Gen. George M. Degnon and ending with Brig. Gen. Thomas K. Wark, which nominations were received by the Senate and appeared in the Congressional Record on November 14, 2017.

Air Force nominations beginning with Brig. Gen. Douglas A. Farnham and ending with Brig. Gen. Clay L. Garrison, which nominations were received by the Senate and appeared in the Congressional Record on November 14, 2017.

Mr. McCAIN. Mr. President, for the Committee on Armed Services I report favorably the following nomination lists which were printed in the RECORDS on the dates indicated, and ask unanimous consent, to save the expense of reprinting on the Executive Calendar that these nominations lie at the Secretary's desk for the information of Senators.

The PRESIDING OFFICER. Without objection, it is so ordered.

Air Force nominations beginning with Dane V. Campbell and ending with Richard L. Woodruff, Jr., which nominations were received by the Senate and appeared in the Congressional Record on September 5, 2017.

Air Force nominations beginning with Joseph Benjamin Ahlers and ending with Trenton M. White, which nominations were received by the Senate and appeared in the Congressional Record on November 14, 2017.

Air Force nomination of Erika R. Woodson, to be Major.

Air Force nomination of Michael S. Stroud, to be Major.

Air Force nominations beginning with Lance A. Aiumopas and ending with Tara L. Villena, which nominations were received by the Senate and appeared in the Congressional Record on November 14, 2017.

Air Force nomination of Robert Sarlay, Jr., to be Colonel.

Air Force nominations beginning with Richard G. Adams and ending with Joseph F. Zingaro, which nominations were received by the Senate and appeared in the Congressional Record on November 16, 2017.

Army nomination of Ashley R. Sellers, to be Major.

Army nomination of Elias M. Chelala, to be Major.

Army nomination of Cathleen A. Labate, to be Colonel.

Army nominations beginning with Rebecca J. Cooper and ending with Matthew L. Daniels, which nominations were received by the Senate and appeared in the Congressional Record on October 16, 2017.

Army nomination of Brantley J. Combs, to be Lieutenant Colonel.

Army nominations beginning with Mark E. Query and ending with Samuel H. Tahk, which nominations were received by the Senate and appeared in the Congressional Record on November 14, 2017.

Army nomination of Victor A. Pachecofowler, to be Lieutenant Colonel.

Army nomination of James M. Brumit, to be Colonel.

Army nomination of Melvin J. Nickell, to be Colonel.

Army nomination of Erica L. Herzog, to be Colonel.

Army nomination of Adam W. Vanek, to be Colonel.

Army nomination of Jason Park, to be Major.

Army nomination of John T. Huckabay, to be Major.

*Nomination was reported with recommendation that it be confirmed subject to the nominee's commitment to respond to requests to appear and testify before any duly constituted committee of the Senate.

(Nominations without an asterisk were reported with the recommendation that they be confirmed.)

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. YOUNG (for himself and Mr. DONNELLY):

S. 2174. A bill to direct the Secretary of Veterans Affairs to conduct a study on the Veterans Crisis Line; to the Committee on Veterans' Affairs.

By Mr. CASSIDY (for himself, Mr. MANCHIN, and Mr. GRASSLEY):

S. 2175. A bill to amend title XVIII of the Social Security Act to preserve Medicare beneficiary access to ventilators, and for other purposes; to the Committee on Finance.

By Mr. WHITEHOUSE (for himself, Mr. CARPER, Mr. BLUMENTHAL, Mrs. FEINSTEIN, Mr. WYDEN, and Mr. BOOKER):

S. 2176. A bill to establish an integrated national approach to respond to ongoing and expected efforts of extreme weather and climate change by protecting, managing, and conserving the fish, wildlife, and plants of the United States, and to maximize Government efficiency and reduce costs, in cooperation with State, local, and tribal governments and other entities, and for other purposes; to the Committee on Environment and Public Works.

By Mr. BROWN (for himself, Mrs. MURRAY, Ms. BALDWIN, Ms. WARREN, Mrs. GILLIBRAND, Mr. DURBIN, Mr. MERKLEY, Mr. BOOKER, Mr. MARKEY, Mr. WHITEHOUSE, Mr. FRANKEN, and Ms. HARRIS):

S. 2177. A bill to amend the Fair Labor Standards Act of 1938 to establish a minimum salary threshold for bona fide executive, administrative, and professional employees exempt from Federal overtime compensation requirements, and automatically update such threshold every 3 years; to the Committee on Health, Education, Labor, and Pensions.

By Ms. HEITKAMP (for herself and Mrs. ERNST):

S. 2178. A bill to require the Council of Inspectors General on Integrity and Efficiency to make open recommendations of Inspectors General publicly available, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

By Mr. NELSON (for himself, Mr. BLUMENTHAL, and Ms. BALDWIN):

S. 2179. A bill to protect consumers by requiring reasonable security policies and procedures to protect data containing personal information, and to provide for nationwide notice in the event of a breach of security; to the Committee on Commerce, Science, and Transportation.

By Mr. MENENDEZ (for himself, Ms. WARREN, Mr. BOOKER, and Mrs. GILLIBRAND):

S. 2180. A bill to establish additional protections and disclosures for students and co-signers with respect to student loans, and for

other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. MENENDEZ (for himself, Mr. BOOKER, and Mr. BROWN):

S. 2181. A bill to amend the Fair Credit Reporting Act to provide protections for active duty military consumers; to the Committee on Banking, Housing, and Urban Affairs.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. YOUNG (for himself and Mr. DONNELLY):

S. Res. 345. A resolution designating August 3, 2018, as "National Ernie Pyle Day"; to the Committee on the Judiciary.

ADDITIONAL COSPONSORS

S. 66

At the request of Mr. HELLER, the name of the Senator from Arkansas (Mr. BOOZMAN) was added as a cosponsor of S. 66, a bill to amend title 10, United States Code, to permit certain retired members of the uniformed services who have a service-connected disability to receive both disability compensation from the Department of Veterans Affairs for their disability and either retired pay by reason of their years of military service or Combat-Related Special Compensation, and for other purposes.

S. 298

At the request of Mr. TESTER, the name of the Senator from Virginia (Mr. Kaine) was added as a cosponsor of S. 298, a bill to require Senate candidates to file designations, statements, and reports in electronic form.

S. 322

At the request of Mr. PETERS, the name of the Senator from Virginia (Mr. Kaine) was added as a cosponsor of S. 322, a bill to protect victims of domestic violence, sexual assault, stalking, and dating violence from emotional and psychological trauma caused by acts of violence or threats of violence against their pets.

S. 446

At the request of Mr. CORNYN, the name of the Senator from North Carolina (Mr. TILLIS) was added as a cosponsor of S. 446, a bill to allow reciprocity for the carrying of certain concealed firearms.

S. 447

At the request of Mr. RUBIO, the name of the Senator from Colorado (Mr. GARDNER) was added as a cosponsor of S. 447, a bill to require reporting on acts of certain foreign countries on Holocaust era assets and related issues.

S. 654

At the request of Mr. TOOMEY, the name of the Senator from Virginia (Mr. Kaine) was added as a cosponsor of S. 654, a bill to revise section 48 of title 18, United States Code, and for other purposes.

S. 693

At the request of Ms. BALDWIN, the names of the Senator from Louisiana (Mr. KENNEDY) and the Senator from Maryland (Mr. VAN HOLLEN) were added as cosponsors of S. 693, a bill to amend the Public Health Service Act to increase the number of permanent faculty in palliative care at accredited allopathic and osteopathic medical schools, nursing schools, social work schools, and other programs, including physician assistant education programs, to promote education and research in palliative care and hospice, and to support the development of faculty careers in academic palliative medicine.

S. 820

At the request of Mr. MARKEY, the name of the Senator from Hawaii (Mr. SCHATZ) was added as a cosponsor of S. 820, a bill to designate a portion of the Arctic National Wildlife Refuge as wilderness.

S. 936

At the request of Mr. WHITEHOUSE, the name of the Senator from Hawaii (Ms. HIRONO) was added as a cosponsor of S. 936, a bill to designate certain National Forest System land and certain public land under the jurisdiction of the Secretary of the Interior in the States of Idaho, Montana, Oregon, Washington, and Wyoming as wilderness, wild and scenic rivers, wildland recovery areas, and biological connecting corridors, and for other purposes.

S. 948

At the request of Mr. DURBIN, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. 948, a bill to designate as wilderness certain Federal portions of the red rock canyons of the Colorado Plateau and the Great Basin Deserts in the State of Utah for the benefit of present and future generations of people in the United States.

S. 1072

At the request of Mr. BURR, the name of the Senator from Connecticut (Mr. BLUMENTHAL) was added as a cosponsor of S. 1072, a bill to amend title 38, United States Code, to improve the provision of services for homeless veterans, and for other purposes.

S. 1089

At the request of Mr. PORTMAN, the name of the Senator from Louisiana (Mr. CASSIDY) was added as a cosponsor of S. 1089, a bill to require the Secretary of Energy to review and update a report on the energy and environmental benefits of the re-refining of used lubricating oil.

S. 1613

At the request of Mr. RISCH, the name of the Senator from Arkansas (Mr. COTTON) was added as a cosponsor of S. 1613, a bill to amend the Pittman-Robertson Wildlife Restoration Act to modernize the funding of wildlife conservation, and for other purposes.

S. 1693

At the request of Mr. PORTMAN, the name of the Senator from Rhode Island

(Mr. WHITEHOUSE) was added as a cosponsor of S. 1693, a bill to amend the Communications Act of 1934 to clarify that section 230 of that Act does not prohibit the enforcement against providers and users of interactive computer services of Federal and State criminal and civil law relating to sex trafficking.

S. 1879

At the request of Mr. BARRASSO, the names of the Senator from Montana (Mr. TESTER) and the Senator from New Hampshire (Mrs. SHAHEEN) were added as cosponsors of S. 1879, a bill to amend title XVIII of the Social Security Act to provide for the coverage of marriage and family therapist services and mental health counselor services under part B of the Medicare program, and for other purposes.

S. 1911

At the request of Mr. MANCHIN, the name of the Senator from New Jersey (Mr. BOOKER) was added as a cosponsor of S. 1911, a bill to amend the Surface Mining Control and Reclamation Act of 1977 to transfer certain funds to the 1974 United Mine Workers of America Pension Plan, and for other purposes.

S. 2076

At the request of Ms. CORTEZ MASTO, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. 2076, a bill to amend the Public Health Service Act to authorize the expansion of activities related to Alzheimer's disease, cognitive decline, and brain health under the Alzheimer's Disease and Healthy Aging Program, and for other purposes.

S. 2134

At the request of Ms. BALDWIN, the name of the Senator from New Hampshire (Ms. HASSAN) was added as a cosponsor of S. 2134, a bill to require the Secretary of Veterans Affairs to establish processes to ensure that non-Department of Veterans Affairs health care providers are using safe practices in prescribing opioids to veterans under the laws administered by the Secretary, and for other purposes.

S. 2144

At the request of Mr. VAN HOLLEN, the names of the Senator from Minnesota (Ms. KLOBUCHAR), the Senator from New Jersey (Mr. BOOKER) and the Senator from Massachusetts (Ms. WARREN) were added as cosponsors of S. 2144, a bill to provide a process for granting lawful permanent resident status to aliens from certain countries who meet specified eligibility requirements.

S.J. RES. 2

At the request of Mr. CRUZ, the name of the Senator from South Carolina (Mr. SCOTT) was added as a cosponsor of S.J. Res. 2, a joint resolution proposing an amendment to the Constitution of the United States relative to limiting the number of terms that a Member of Congress may serve.

S.J. RES. 40

At the request of Mr. MURPHY, the name of the Senator from Minnesota

(Ms. KLOBUCHAR) was added as a cosponsor of S.J. Res. 40, a joint resolution to provide limitations on the transfer of air-to-ground munitions from the United States to Saudi Arabia.

S. RES. 291

At the request of Mr. CRUZ, the name of the Senator from Pennsylvania (Mr. TOOMEY) was added as a cosponsor of S. Res. 291, a resolution affirming the historical connection of the Jewish people to the ancient and sacred city of Jerusalem and condemning efforts at the United Nations Educational, Scientific, and Cultural Organization (UNESCO) to deny Judaism's millennia-old historical, religious, and cultural ties to Jerusalem.

S. RES. 336

At the request of Ms. WARREN, the name of the Senator from Nebraska (Mrs. FISCHER) was added as a cosponsor of S. Res. 336, a resolution recognizing the seriousness of Polycystic Ovary Syndrome and expressing support for the designation of the month of September 2018 as "Polycystic Ovary Syndrome Awareness Month".

AMENDMENT NO. 1595

At the request of Mr. GRAHAM, the names of the Senator from Utah (Mr. HATCH) and the Senator from Louisiana (Mr. KENNEDY) were added as cosponsors of amendment No. 1595 intended to be proposed to H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

AMENDMENT NO. 1596

At the request of Mr. GRAHAM, the name of the Senator from Louisiana (Mr. CASSIDY) was added as a cosponsor of amendment No. 1596 intended to be proposed to H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

AMENDMENT NO. 1622

At the request of Mr. PAUL, the names of the Senator from North Dakota (Mr. HOEVEN) and the Senator from Idaho (Mr. RISCH) were added as cosponsors of amendment No. 1622 intended to be proposed to H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

AMENDMENT NO. 1629

At the request of Ms. MURKOWSKI, the name of the Senator from Alaska (Mr. SULLIVAN) was added as a cosponsor of amendment No. 1629 intended to be proposed to H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

AMENDMENT NO. 1630

At the request of Ms. MURKOWSKI, the name of the Senator from Alaska (Mr. SULLIVAN) was added as a cosponsor of amendment No. 1630 intended to be proposed to H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

AMENDMENT NO. 1634

At the request of Mr. DAINES, the name of the Senator from Nebraska (Mr. SASSE) was added as a cosponsor of amendment No. 1634 intended to be proposed to H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 345—DESIGNATING AUGUST 3, 2018, AS “NATIONAL ERNIE PYLE DAY”

Mr. YOUNG (for himself and Mr. DONNELLY) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 345

Whereas Ernest “Ernie” Pyle was born on August 3, 1900, in Dana, Indiana;

Whereas Pyle studied journalism at Indiana University Bloomington before becoming a reporter for *The Daily Herald* in La Porte, Indiana;

Whereas Pyle eventually became a roving correspondent for Scripps-Howard newspapers, writing a column carried in approximately 200 newspapers;

Whereas Pyle served as a war correspondent in Britain in 1940 and covered the Battle of Britain;

Whereas, following the entry of the United States into World War II in December 1941, Pyle covered every major American campaign in the European theater, including in North Africa, Sicily, Italy, and France;

Whereas war reporting by Pyle during World War II consistently celebrated the sacrifices, courage, and determination of the common soldier (commonly known as a “grunt”) of the United States;

Whereas Pyle lived and worked among the soldiers of the United States and shared in the toils, endeavors, and challenges of those soldiers, including facing enemy fire;

Whereas Pyle received the Pulitzer Prize in 1944 “for distinguished war correspondence during the year 1943”; and

Whereas Pyle, while traveling with soldiers of the United States that were fighting on the Japanese island of Ie Shima during the Okinawa campaign, was killed by Japanese machine gun fire on April 18, 1945: Now, therefore, be it

Resolved, That the Senate—

(1) designates August 3, 2018, as “National Ernie Pyle Day”;;

(2) recognizes contributions made by Ernie Pyle to journalism in the United States; and

(3) celebrates the legacy of Ernie Pyle as one of the most respected and beloved war correspondents in the history of the United States.

AMENDMENTS SUBMITTED AND PROPOSED

SA 1662. Ms. BALDWIN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table.

SA 1663. Ms. BALDWIN (for herself and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for

himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1664. Ms. BALDWIN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1665. Ms. CANTWELL (for herself, Mr. MENENDEZ, Mr. VAN HOLLEN, Mr. BLUMENTHAL, Mr. UDALL, Mr. LEAHY, Ms. HARRIS, Mr. CARDIN, and Mrs. FEINSTEIN) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1666. Mr. PERDUE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1667. Mr. PERDUE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1668. Mr. PERDUE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1669. Mr. PERDUE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1670. Mr. PERDUE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1671. Mr. BLUNT (for himself and Mr. RISC) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1672. Mr. BLUNT submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1673. Mr. HOEVEN (for himself, Mr. BLUNT, Mr. INHOPE, Mr. WICKER, Mr. ROUNDS, Mr. BOOZMAN, Mr. JOHNSON, Mr. PAUL, and Mrs. CAPITO) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1674. Mr. PAUL submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1675. Mr. WHITEHOUSE (for himself, Mr. BLUMENTHAL, Mr. VAN HOLLEN, Mr. LEAHY, Mr. MARKEY, Ms. BALDWIN, Mrs. FEINSTEIN, Ms. DUCKWORTH, Mr. REED, and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1676. Mr. WHITEHOUSE (for himself and Ms. BALDWIN) submitted an amendment intended to be proposed to amendment SA

1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1677. Mr. LEAHY submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1678. Mr. SULLIVAN (for himself and Ms. MURKOWSKI) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1679. Mr. MORAN submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1680. Mr. MORAN submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1681. Mr. BENNET submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1682. Mr. BENNET submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1683. Mr. BENNET submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1684. Mr. HATCH submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1685. Mr. HATCH submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1686. Mr. FLAKE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1687. Mr. BARRASSO submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1688. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1689. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1690. Mr. TOOMEY (for himself and Mr. CRUZ) submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1691. Mr. JOHNSON (for himself and Mr. GRAHAM) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1692. Mr. CARPER submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1693. Mr. CARPER submitted an amendment intended to be proposed by him to the

bill H.R. 1, supra; which was ordered to lie on the table.

SA 1694. Mr. CARPER submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1695. Mr. CARPER submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1696. Mr. CARPER (for himself, Mr. CASEY, Mr. COONS, Mr. BENNET, and Mrs. FEINSTEIN) submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1697. Mr. BLUMENTHAL (for himself and Mr. MURPHY) submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1698. Mr. VAN HOLLEN submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1699. Mr. VAN HOLLEN submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1700. Ms. STABENOW (for herself, Ms. BALDWIN, Ms. HEITKAMP, and Ms. KLOBUCHAR) submitted an amendment intended to be proposed by her to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1701. Ms. STABENOW (for herself, Mr. CASEY, Mr. VAN HOLLEN, Mr. CARDIN, Mr. WYDEN, Mr. MENENDEZ, Mr. UDALL, Mr. BOOKER, and Mr. REED) submitted an amendment intended to be proposed by her to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1702. Ms. STABENOW (for herself, Mr. CASEY, Mr. VAN HOLLEN, Mr. CARDIN, Mr. WYDEN, Mr. MENENDEZ, Mr. UDALL, Mr. BOOKER, and Mr. REED) submitted an amendment intended to be proposed by her to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1703. Ms. STABENOW (for herself, Mr. CASEY, Mr. VAN HOLLEN, Mr. CARDIN, Mr. BROWN, Mr. WYDEN, Mr. UDALL, Mr. BOOKER, Mr. REED, and Mr. MENENDEZ) submitted an amendment intended to be proposed by her to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1704. Mr. KAINE (for himself and Mr. MANCHIN) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1705. Mr. KAINE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1706. Mr. KAINE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1707. Mr. KAINE (for himself and Mr. CARDIN) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1708. Mr. REED submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1709. Mr. REED submitted an amendment intended to be proposed to amendment

SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1710. Mr. BOOKER (for himself, Ms. HIRONO, Mr. MARKEY, Mr. MENENDEZ, Mr. HEINRICH, Mrs. FEINSTEIN, and Mr. BLUMENTHAL) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1711. Mr. THUNE (for himself, Mr. ROBERTS, Mr. GRASSLEY, Mr. ROUNDS, and Mr. HOEVEN) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1712. Mr. CORNYN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1713. Mr. ISAKSON submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1714. Mr. DAINES (for himself, Mrs. ERNST, Mr. LANKFORD, Mr. MORAN, Mr. INHOFE, Mr. BLUNT, Mrs. FISCHER, Mr. LEE, Mr. RISCH, and Mr. SASSE) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1715. Mr. CORNYN (for himself, Mr. INHOFE, and Mr. ROBERTS) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1716. Mr. BLUNT submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1717. Ms. CANTWELL (for herself, Mr. MARKEY, Mr. BENNET, Mr. LEAHY, Mr. WYDEN, Mr. UDALL, Ms. STABENOW, Mr. HEINRICH, and Ms. CORTEZ MASTO) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1718. Mr. MANCHIN submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1719. Mr. COONS submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1720. Mr. SANDERS (for himself, Mr. LEAHY, Mr. BROWN, Ms. HARRIS, Ms. BALDWIN, Mr. UDALL, Mr. REED, Mr. MARKEY, Mr. HEINRICH, Ms. HIRONO, Mr. FRANKEN, Mr. WYDEN, Mr. NELSON, Mr. BLUMENTHAL, Mr. MERKLEY, and Ms. WARREN) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1721. Mr. LEAHY submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1722. Mr. UDALL (for himself and Mr. HEINRICH) submitted an amendment intended

to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1723. Mr. HATCH submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1724. Mr. HATCH (for himself, Mr. CASIDY, Mr. PORTMAN, Mr. GRASSLEY, Mr. ROBERTS, Mr. CRAPO, Mr. CORNYN, Mr. THUNE, Mr. RISCH, Ms. MURKOWSKI, Mr. INHOFE, Mr. SULLIVAN, Mr. COCHRAN, Mr. KENNEDY, Mr. WICKER, Mr. BOOZMAN, and Mr. CRUZ) submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1725. Mr. CRUZ (for himself, Mr. COTTON, Mr. LEE, Mr. SASSE, and Mr. KENNEDY) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1726. Mr. RISCH (for himself and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1727. Mr. RISCH (for himself and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1728. Mr. HATCH submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1729. Mr. HATCH submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1730. Mr. HATCH submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1731. Mr. HATCH submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1732. Mr. GARDNER submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1733. Mr. MORAN submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1734. Mr. GRAHAM (for himself and Mr. HELLER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1735. Mr. ROUNDS (for himself, Mr. HATCH, Mr. PERDUE, and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1736. Mr. INHOFE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr.

SA 1784. Mr. MENENDEZ (for himself and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1785. Mr. MENENDEZ (for himself and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1786. Mr. MENENDEZ (for himself and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1787. Mr. MENENDEZ submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1788. Mr. MENENDEZ submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1789. Mr. MENENDEZ submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1790. Mr. MENENDEZ (for himself and Ms. STABENOW) submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1791. Mr. MENENDEZ submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1792. Mr. LANKFORD submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1793. Mrs. FISCHER submitted an amendment intended to be proposed by her to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1794. Mr. CASSIDY submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1795. Mr. FRANKEN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1796. Mr. FRANKEN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1797. Ms. WARREN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1798. Ms. WARREN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1799. Ms. WARREN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1800. Ms. WARREN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1801. Ms. WARREN submitted an amendment intended to be proposed by her to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1802. Ms. KLOBUCHAR submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1803. Ms. KLOBUCHAR submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1804. Ms. KLOBUCHAR submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1805. Ms. HARRIS submitted an amendment intended to be proposed by her to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1806. Ms. HARRIS submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1807. Mr. GRAHAM submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1808. Mr. SCOTT (for himself, Mr. CRUZ, Mr. INHOFE, Mr. CASSIDY, and Mr. BLUNT) submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1809. Mr. HATCH submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 1810. Mr. FLAKE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 1662. Ms. BALDWIN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. NEW BUSINESS EXPENDITURES.

(a) IN GENERAL.—Subsections (a) and (b) of section 195 are both amended by inserting “and organizational” after “start-up” each place it appears.

(b) ORGANIZATIONAL EXPENDITURES.—Subsection (c) of section 195 is amended by adding at the end the following new paragraph:

“(3) ORGANIZATIONAL EXPENDITURES.—The term ‘organizational expenditures’ means any expenditure which—

“(A) is incident to the creation of a corporation or a partnership.

“(B) is chargeable to capital account, and

“(C) is of a character which, if expended incident to the creation of a corporation or a partnership having a limited life, would be amortizable over such life.”.

(c) DOLLAR AMOUNTS.—Clause (ii) of section 195(b)(1)(A) is amended—

(1) by striking “\$5,000” and inserting “\$20,000”; and

(2) by striking “\$50,000” and inserting “\$120,000”.

(d) AMORTIZATION TREATMENT.—Subparagraph (B) of section 195(b)(1), as amended by subsection (a), is amended to read as follows:

“(B) the remainder of such start-up and organizational expenditures shall be charged to capital account and allowed as an amortization deduction determined by amortizing such expenditures ratably over the 15-year period beginning with the midpoint of the taxable year in which the active trade or business begins.”.

(e) CONFORMING AMENDMENTS.—

(1) Section 195(b)(1) is amended—

(A) by inserting “(or, in the case of a partnership, the partnership elects)” after “If a taxpayer elects”; and

(B) by inserting “(or the partnership, as the case may be)” after “the taxpayer” in subparagraph (A).

(2) Section 195(b)(2) is amended—

(A) by striking “AMORTIZATION PERIOD.—In any case” and inserting the following: “AMORTIZATION PERIOD.—

“(A) IN GENERAL.—In any case”; and

(B) by adding at the end the following new subparagraph:

“(B) SPECIAL PARTNERSHIP RULE.—In the case of a partnership, subparagraph (A) shall be applied at the partnership level.”.

(3) Section 195(b) is amended by striking paragraph (3).

(4)(A) Part VIII of subchapter B of chapter 1 of such Code is amended by striking section 248 (and by striking the item relating to such section in the table of sections for such part).

(B) Section 170(b)(2)(C)(ii) is amended by striking “(except section 248)”.

(C) Section 312(n)(3) is amended by striking “Sections 173 and 248” and inserting “Section 173”.

(D) Section 535(b)(3) is amended by striking “(except section 248)”.

(E) Section 545(b)(3) is amended by striking “(except section 248)”.

(F) Section 834(c)(7) is amended by striking “(except section 248)”.

(G) Section 852(b)(2)(C) is amended by striking “(except section 248)”.

(H) Section 857(b)(2)(A) is amended by striking “(except section 248)”.

(I) Section 1363(b) is amended by inserting “and” at the end of paragraph (2), by striking paragraph (3), and by redesignating paragraph (4) as paragraph (3).

(J) Section 1375(b)(1)(B)(i) is amended by striking “(other than the deduction allowed by section 248, relating to organization expenditures)”.

(5) Part I of subchapter K of chapter 1 is amended by striking section 709 (and by striking the item relating to such section in the table of sections for such part).

(6) The heading of section 195 (and the item relating to such section in the table of sections for part VI of subchapter B of chapter 1 of such Code) are each amended by inserting “and organizational” after “Start-up”.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to expenses paid or incurred in taxable years beginning after December 31, 2017.

SA 1663. Ms. BALDWIN (for herself and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year

2018; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE III—STRONGER WAY

SEC. 30001. TRANSITIONAL JOBS PROGRAM.

(a) PURPOSES.—The purposes of the transitional jobs program under this section are to—

- (1) reduce poverty and unemployment;
- (2) offer unemployed or partially employed individuals the opportunity to work in a transitional job for the purpose of enabling such individuals to gain, through wage-paying jobs, the experience and skills needed to move into regular employment; and
- (3) assist employers to create new regular employment.

(b) DEFINITIONS.—In this section:

(1) EMPLOYER OF RECORD.—The term “employer of record” means a local government, nonprofit, or for-profit entity selected under subsection (c)(3)(C)(i) to carry out the responsibilities described in subsection (c)(4).

(2) HOST SITE EMPLOYER.—The term “host site employer” means an employer that—

(A) provides an individual who is eligible for a transitional job with the opportunity to work in a specific transitional job for which the individual is qualified, as determined by such employer, at a worksite that is under the direct supervision of such employer; and

(B) agrees to be responsible for—

(i) selecting, training, and supervising the transitional job worker, including providing a written job description, initial training, ongoing management, and periodic performance reviews;

(ii) certifying to the employer of record, in the manner prescribed by the Secretary, the number of hours that the transitional job worker has worked for the host site employer; and

(iii) cooperating with the employer of record in facilitating the movement of the transitional job worker into regular employment.

(3) LOCAL AREA.—The term “local area” means a city, county, or other general purpose political subdivision of a State.

(4) REGULAR EMPLOYMENT.—The term “regular employment” means regular, unsubsidized employment, as defined by the Secretary.

(5) SECRETARY.—The term “Secretary” means the Secretary of Labor.

(6) STATE.—The term “State” means each of the several States of the United States, the District of Columbia, and the Commonwealth of Puerto Rico.

(7) TRANSITIONAL JOB.—The term “transitional job” means a job offered to an eligible individual through the program authorized under subsection (c) that—

(A) provides the rate of pay described in subsection (c)(4)(F); and

(B) provides the individual with employment of—

- (i) not less than 16 hours per week; and
- (ii) not more than 40 hours per week, when combined with any hours per week of work that the individual is employed through any other employer (if applicable).

(c) TRANSITIONAL JOBS.—

(1) PROGRAM AUTHORIZED.—From amounts made available under subsection (d), the Secretary shall establish a program, through grant agreements described in paragraph (3) with State and local government agencies, that provides eligible unemployed or partially employed individuals with opportunities to work in a transitional job for the purpose of enabling such individuals to gain, through wage-paying jobs, the experience and skills needed to move into regular employment.

(2) ELIGIBILITY.—To be eligible for a transitional job, an individual shall—

(A) be a resident of the United States, and a resident of the State in which the individual applies for a transitional job;

(B) be not less than 18 years of age;

(C) not be incarcerated in any Federal or State penal institution, unless the individual is participating in a work-release program authorized by the United States or a State and the United States or the State authorizes employment under this circumstance in a transitional job; and

(D) be unemployed, or employed for less than 30 hours per week, for not less than 4 consecutive weeks preceding the individual's application for a transitional job.

(3) TRANSITIONAL JOBS PROGRAM ADMINISTRATION.—

(A) IN GENERAL.—The Secretary shall enter into agreements with State and local government agencies under which—

(i) the State and local government agencies carry out all activities described in subparagraph (C); and

(ii) the Secretary provides grants to the State and local government agencies to carry out such activities.

(B) SELECTION CRITERIA.—The Secretary shall select State and local government agencies for the agreements described in subparagraph (A) based on—

(i) the agencies' level of experience and commitment to transitional jobs programs; and

(ii) such other criteria as the Secretary determines appropriate, which may include criteria relating to the implementation by such agencies of transitional jobs program models under this section.

(C) ACTIVITIES.—The activities described in this paragraph are the following:

(i) Select, on a competitive basis, and enter into a contract with one or more local government, nonprofit, or for-profit entities to—

(I) administer the transitional jobs program in the State or local area to be served; and

(II) function as the employer of record described in paragraph (4).

(ii) Pay each entity selected to serve as an employer of record, based upon the terms of the contract and full documentation of performance, for the entity's performance of its contractually defined services in administering the transitional jobs program, including reimbursement of the entity for appropriate wages and taxes the entity has paid, as required under subparagraphs (F) and (G) of paragraph (4), to or on behalf of eligible individuals who worked in transitional jobs in the entity's capacity as an employer of record. A State or local governmental agency may require a host employer to pay a portion of the appropriate wages and taxes for the individual.

(iii) Cooperate with the Comptroller General of the United States, the Congressional Budget Office, and other Federal and State agencies in the performance of audits and the conduct of fiscal and programmatic oversight.

(iv) Annually submit to the Secretary, and to the Governor or other chief executive officer of the State in which the program is located and the State legislature, a report on the State or local government agency's role and accomplishments in the operation of the transitional jobs program, in a format specified by the Secretary.

(v) Conduct, or enter into arrangements with independent academic or research organizations to conduct, periodic evaluations of the effectiveness of the program within the State or local area served in—

(I) reducing poverty and unemployment;

(II) enabling unemployed and underemployed individuals to gain the experience and skills needed to move into regular employment; and

(III) assisting employers in creating new regular employment.

(vi) Promulgate any rules necessary for the agency's operation of the transitional jobs program.

(D) SCOPE OF PROGRAM.—

(i) IN GENERAL.—The Secretary shall, to the greatest extent practicable and subject to the availability of appropriations, ensure that the agreements described in subparagraph (A) make the transitional jobs program available to eligible individuals in all local areas of all States.

(ii) INDIVIDUALS WITH SIGNIFICANT BARRIERS TO EMPLOYMENT.—Notwithstanding clause (i), a State or local government agency entering into an agreement under subparagraph (A) may, in carrying out the activities described in subparagraph (C), choose to target the assistance to eligible individuals under paragraph (2) who have significant barriers to employment.

(iii) USE OF EXISTING SYSTEMS.—A State or local government agency entering into an agreement under subparagraph (A) may carry out the activities described in subparagraph (C) through, or in alignment with, other subsidized employment and job training activities or systems available within the State or local area.

(4) RESPONSIBILITIES OF AN EMPLOYER OF RECORD.—Each local government, nonprofit, or for-profit entity selected to serve as an employer of record under paragraph (3)(C)(i) shall do each of the following:

(A) Determine the eligibility of individuals applying for the transitional jobs program under this section.

(B) Conduct orientation activities for individuals that the employer of record has determined are eligible for the transitional jobs program.

(C) Assess the education, prior work experience, and other relevant factors of each eligible individual who requests a transitional job, for the purpose of assisting the individual to be successful in applying for and performing well in a specific transitional job.

(D) Connect each eligible individual requesting a transitional job to the one-stop delivery system established under section 121(e) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3151(e)), and to other resources that provide assistance to job seekers.

(E) Offer each eligible individual who desires to work in a transitional job and meets the eligibility requirements under subparagraphs (A) through (D) of paragraph (2) the opportunity to work for a host site employer. The host site employer may be—

(i) the employer of record; or

(ii) another organization that has entered into an agreement with the employer of record, and as part of such agreement, agrees to function as, and meet the responsibilities of, a host site employer, for a period not to exceed 30 weeks, subject to the requirements of paragraph (5).

(F) Pay each individual described in subparagraph (E), for each hour of work performed for the host site employer, an amount at a rate of pay that is equal to, or greater than, the greater of—

(i) the minimum wage rate applicable in the State in which the applicable position is located;

(ii) the wage rate applicable under section 6 of the Fair Labor Standards Act of 1938 (29 U.S.C. 206); or

(iii) if the State or local governmental agency determines appropriate, the prevailing wage rate, as determined by the

State or local governmental agency, for the type of work performed by the individual.

(G) With respect to the employment of each individual described in subparagraph (E)—

(i) pay any applicable Federal taxes for employers, including the employer taxes imposed under sections 3111, 3221, and 3301 of the Internal Revenue Code of 1986;

(ii) pay any other State or local government taxes that employers in the relevant State or local area are required to pay;

(iii) withhold from the individual's earnings the taxes imposed under sections 3101 and 3201 of the Internal Revenue Code of 1986, and any other Federal, State, or local tax required to be withheld for employees;

(iv) complete and submit to the appropriate government agencies, all required Federal, State, and local tax-related and employment-related forms that an employer would typically submit, including by ensuring that each individual provides the information necessary for the completion of such forms;

(v) provide the individual with a Form W-2 Wage and Tax Statement for the calendar year;

(vi) provide for workers' compensation coverage for the individual under the applicable Federal and State workers' compensation laws;

(vii) perform, either directly or through an agreement described in subparagraph (E)(ii) with a host site employer, all other functions that an employer would typically perform;

(viii) comply with any applicable requirements for providing health insurance coverage, including under the Patient Protection and Affordable Care Act (Public Law 111-148) and any amendments made by that Act; and

(ix) provide any benefits that are otherwise required of employers in the relevant State or local area.

(H) Ensure that no transitional job would result in a violation of any of the worker protections provided in paragraph (6).

(5) DURATION OF TRANSITIONAL JOB.—

(A) IN GENERAL.—An individual may work in a transitional job for a period not to exceed 30 weeks, as long as—

(i) the individual continues to meet the eligibility requirements for a transitional job under paragraphs (A) through (C) of paragraph (2);

(ii) the individual, during the period of employment in the transitional job, pursues efforts to replace hours of work in the transitional job with regular employment;

(iii) the individual has not—

(I) obtained regular employment that consistently equals or exceeds 30 hours of work per week; or

(II) turned down any appropriate offer for such regular employment, as determined by the Secretary; and

(iv) if the individual receives and accepts an appropriate offer for such regular employment, the individual does not postpone the starting date for such employment beyond the earliest date practicable, as determined by the Secretary, even if such date occurs before the individual has reached the maximum transitional job time period of 30 weeks.

(B) ADDITIONAL TRANSITIONAL JOB.—A State or local government agency administering a transitional jobs program under this subsection shall, subject to the availability of funds, allow an individual who has completed the maximum number of weeks in a transitional job an opportunity to work in a different transitional job, under the same terms and conditions established under this subsection, if the individual—

(i) is unable, after the end of 30 weeks of employment in a transitional job, to find regular employment that consistently equals or exceeds 30 hours per week;

(ii) engages in an intensive job search, as defined by the Secretary, for not less than 4 consecutive weeks following the completion of a transitional job, and remains unable to find regular employment; and

(iii) meets the eligibility requirements under subparagraphs (A) through (E) of paragraph (2).

(6) WORKER PROTECTIONS.—

(A) PROHIBITION AGAINST VIOLATION OF CONTRACTS.—A transitional job shall not violate an existing contract for services or a collective bargaining agreement, and a transitional job that would violate a collective bargaining agreement shall not be undertaken without the written concurrence of the labor organization and employer concerned.

(B) OTHER PROHIBITIONS.—An individual described in paragraph (4)(E) shall not be assigned to a transitional job—

(i) when any other individual is on layoff from the same or any substantially equivalent job;

(ii) if the employer has terminated the employment of any regular employee or otherwise caused an involuntary reduction in its workforce with the intention of filling the vacancy so created with the individual working in the transitional job; or

(iii) if the employer has caused an involuntary reduction to less than full time in hours of any employee in the same or a substantially equivalent job.

(7) EVALUATIONS.—The Secretary may reserve not more than a total of 10 percent of the amounts made available under subsection (d) for—

(A) evaluations of transitional jobs program models implemented with grants awarded under this section; and

(B) other evaluations of grants and activities carried out under this section.

(d) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated to carry out this section such sums as may be necessary.

SEC. 30002. POVERTY REDUCTION TAX CREDITS.

(a) REFORM OF EARNED INCOME CREDIT.—

(1) IN GENERAL.—Section 32 of the Internal Revenue Code of 1986 is amended—

(A) by amending subsection (b) to read as follows:

“(b) PERCENTAGES AND AMOUNTS.—For purposes of subsection (a):

“(1) PERCENTAGES.—The credit percentage and the phaseout percentage shall be determined as follows:

“In the case of an eligible individual with:	The credit percentage is:	The phaseout percentage is:
No qualifying children	23.15	23.15
1 qualifying child	70	23.85
2 qualifying children	75	24.50
3 or more qualifying children	80	29.70.

“(2) AMOUNTS.—

“(A) IN GENERAL.—Subject to subparagraph (B), the earned income amount and the

phaseout amount shall be determined as follows:

“In the case of an eligible individual with:	The earned income amount is:	The phaseout amount is:
No qualifying children	\$6,612	\$16,969
1 qualifying child	\$8,277	\$15,000
2 qualifying children	\$9,675	\$15,000
3 qualifying children	\$12,220	\$15,000.

“(B) JOINT RETURNS.—

“(i) IN GENERAL.—Except as provided in clause (ii), in the case of a joint return filed by an eligible individual and such individual's spouse, the phaseout amount determined under subparagraph (A) shall be increased by \$5,550.

“(ii) TAXPAYERS WITH NO QUALIFYING CHILDREN.—In the case of a joint return filed by an eligible individual and such individual's spouse who do not have a qualifying child for

the taxable year, the phaseout amount in the third column of the first row of the table in subparagraph (A) shall be increased by \$8,000.”;

(2) in subclause (II) of subsection (c)(1)(A)(ii), by striking “attained age 25 but not attained age 65” and inserting “attained age 21 but not attained age 67”; and

(3) by amending subsection (j) to read as follows:

“(j) INFLATION ADJUSTMENTS.—

“(1) IN GENERAL.—In the case of any taxable year beginning after 2018, each of the dollar amounts in subparagraph (A) of subsection (b)(2) (after being increased under subparagraph (B) thereof) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by

“(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting ‘calendar year 2017’

for ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

“(2) ROUNDING.—If any dollar amount increased under paragraph (1) is not a multiple of \$50, such dollar amount shall be rounded to the nearest multiple of \$50.”.

(4) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2017.

(b) ESTABLISHMENT OF FULLY REFUNDABLE CHILD TAX CREDIT.—

(1) CREDIT MADE REFUNDABLE.—

(A) IN GENERAL.—The Internal Revenue Code of 1986 is amended—

(i) by redesignating section 24, as amended by this Act, as section 36C; and

(ii) by moving section 36C (as so redesignated) from subpart A of part IV of subchapter A of chapter 1 to the location immediately before section 37 in subpart C of part IV of subchapter A of chapter 1.

(B) CONFORMING AMENDMENTS.—

(i) Section 36C of such Code, as redesignated by subsection (a), is amended by striking subsection (d).

(ii) The table of sections for subpart A of part IV of subchapter A of chapter 1 of subtitle A of such Code is amended by striking the item relating to section 24.

(iii) The table of sections for subpart C of part IV of subchapter A of chapter 1 of subtitle A of such Code is amended by inserting after the item relating to section 36B the following:

“Sec. 36C. Child tax credit.”.

(iv) Subparagraph (B) of section 45R(f)(3) of such Code is amended to read as follows:

“(B) SPECIAL RULE.—Any amounts paid pursuant to an agreement under section 3121(l) (relating to agreements entered into by American employers with respect to foreign affiliates) which are equivalent to the taxes referred to in subparagraph (A) shall be treated as taxes referred to in such subparagraph.”.

(v) Section 152(f)(6)(B)(ii) of such Code is amended by striking “section 24” and inserting “section 36C”.

(vi) Paragraph (26) of section 501(c) of such Code is amended in the flush matter at the end by striking “section 24(c)” and inserting “section 36C(c)”.

(vii) Section 6211(b)(4)(A) of such Code is amended—

(I) by striking “24(d),” and

(II) by inserting “, 36C” after “36B”.

(viii) Section 6213(g)(2) of such Code is amended—

(I) in subparagraph (I), by striking “section 24(e)” and inserting “section 36C(e)”;

(II) in subparagraph (L), by striking “24, or 32” and inserting “32, or 36C”; and

(III) in subparagraph (P)—

(aa) by striking “24(h)(2)” and inserting “36C(g)(2)”;

(bb) by striking “24” and inserting “36C”; and

(cc) by striking “(h)(2) thereof” and inserting “(g)(2) thereof”.

(ix) Section 6402(m) of such Code is amended by striking “24 (by reason of subsection (d) thereof) or 32” and inserting “32 or 36C”.

(x) Section 6695(g) of such Code is amended by striking “24, 25A(a)(1), or 32” and inserting “25A(a)(1), 32, or 36C”.

(xi) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “, 36C” after “36B”.

(xii) Section 36C(h) of such Code, as added by this Act, is amended by striking paragraphs (6) and (7).

(2) MODIFICATION OF CREDIT.—

(A) CREDIT AMOUNT.—Subsection (a) of section 36C of the Internal Revenue Code of 1986, as redesignated by subsection (b)(1), is amended to read as follows:

“(a) ALLOWANCE OF CREDIT.—In the case of a taxpayer with 1 or more qualifying chil-

dren, there shall be allowed as a credit against the tax imposed by this subtitle for the taxable year an amount equal to 45 percent of the taxpayer’s earned income (within the meaning of section 32) which is taken into account in computing taxable income for the taxable year.”.

(B) LIMITATIONS.—Subsection (b) of section 36C of such Code, as so redesignated, is amended to read as follows:

“(b) LIMITATION.—

“(1) IN GENERAL.—The amount of the credit determined under subsection (a) for any taxable year shall not exceed an amount equal to the product of \$1,000 and the number of qualifying children of the taxpayer for the taxable year.

“(2) REDUCTION BASED ON MODIFIED ADJUSTED GROSS INCOME.—

“(A) IN GENERAL.—The amount which would (but for this paragraph) be allowable as a credit under this section (determined after the application of paragraph (1)) shall be reduced (but not below zero) by \$50 for each \$1,000 (or fraction thereof) by which the taxpayer’s modified adjusted gross income exceeds—

“(i) \$110,000, in the case of a joint return,

“(ii) \$75,000, in the case of an individual who is not married, and

“(iii) \$55,000, in the case of a married individual filing a separate return.

“(B) MARITAL STATUS; ADJUSTED GROSS INCOME.—For purposes of this paragraph—

“(i) marital status shall be determined under section 7703, and

“(ii) the term ‘modified adjusted gross income’ means adjusted gross income increased by any amount excluded from gross income under section 911, 931, or 933.”.

(C) ADJUSTMENT FOR INFLATION.—Section 36C of such Code, as so redesignated, is amended by inserting after subsection (c) the following new subsection:

“(d) ADJUSTMENT FOR INFLATION.—

“(1) IN GENERAL.—In the case of any taxable year beginning after 2018, the \$1,000 amount in subsection (b)(1) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by

“(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting ‘calendar year 2017’ for ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

“(2) ROUNDING.—If any increase determined under paragraph (1) is not a multiple of \$50, such increase shall be rounded to the nearest multiple of \$50.”.

(D) CONFORMING AMENDMENTS.—Section 36C(h) of such Code, as added by this Act, is amended—

(i) by striking paragraphs (2) and (3),

(ii) by redesignating paragraphs (4), (5), and (8) as paragraphs (2), (3), and (4), respectively, and

(iii) by striking “(2) through (8)” in paragraph (1) and inserting “(2), (3), and (4)”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2017.

SA 1664. Ms. BALDWIN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of subpart B of part IX of subtitle C of title I, insert the following:

SEC. 13824. INCREASE OF ALTERNATIVE SIMPLIFIED CREDIT.

(a) IN GENERAL.—Subparagraph (A) of section 41(c)(5) is amended by striking “14 percent (12 percent in the case of taxable years ending before January 1, 2009)” and inserting “20 percent”.

(b) CONFORMING AMENDMENT.—Clause (ii) of section 41(c)(5)(B) is amended by striking “6 percent” and inserting “10 percent”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 13825. ALLOCATION OF RESEARCH EXPENSES AMONG BUSINESS COMPONENTS.

(a) IN GENERAL.—Subparagraph (A) of section 41(d)(2) is amended by inserting “, and may be applied using a method that relies on reasonable estimation techniques in lieu of contemporaneous accounting to measure employee hours per business component” before the period.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 13826. INCLUSION OF QUALIFIED UPPER-LEVEL EMPLOYEES IN RESEARCH EXPENSE CALCULATION.

(a) IN GENERAL.—Clause (ii) of section 41(b)(2)(B) is amended by inserting “, without regard to the employee’s position or management level” before the period.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 13827. REPEAL OF EXCLUSION OF ADAPTIVE RESEARCH.

(a) IN GENERAL.—Paragraph (4) of section 41(d) is amended by striking subparagraph (B) and by redesignating subparagraphs (C), (D), (E), (F), (G), and (H) as subparagraphs (B), (C), (D), (E), (F), and (G), respectively.

(b) CONFORMING AMENDMENT.—Section 174(a)(2)(B), as amended by this Act, is amended by striking “41(d)(4)(F)” and inserting “41(d)(4)(E)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 13828. INCLUSION OF COST REDUCTION RESEARCH.

(a) IN GENERAL.—Subparagraph (A) of section 41(d)(3) is amended—

(1) by striking “or” at the end of clause (ii),

(2) by striking the period at the end of clause (iii) and inserting “, or”, and

(3) by adding at the end the following new clause:

“(iv) reduction of costs associated with—

“(I) a business component of the taxpayer, or

“(II) research relating to a purpose described in clause (i), (ii), or (iii).”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 13829. INCLUSION OF OBSOLESCENCE MITIGATION.

(a) IN GENERAL.—Clause (iv) of section 41(d)(3)(A), as added by section 13828, is amended by inserting “or obsolescence mitigation” after “reduction of costs”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 13830. ELECTION OF REDUCED CREDIT MAY BE MADE ON AMENDED RETURN.

(a) IN GENERAL.—Subparagraph (C) of section 280C(c)(4), as redesignated by this Act, is amended to read as follows:

“(C) ELECTION.—An election under this paragraph shall made in such manner as the Secretary may prescribe and, once made with respect to a taxable year, shall be irrevocable. Such election may be made on the return of tax for the taxable year to which it applies or on an amended return.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to amended returns which are permitted to be filed under the applicable provisions of the Internal Revenue Code of 1986 after the date of the enactment of this Act.

SEC. 13831. INVESTMENT IN CONNECTED MANUFACTURING EQUIPMENT.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1, as amended by this Act, is amended by adding at the end the following new section:

“SEC. 45T. CONNECTED MANUFACTURING EQUIPMENT.

“(a) AMOUNT OF CREDIT.—For purposes of section 38, the connected manufacturing equipment credit for any taxable year is an amount equal to 10 percent of the qualified connected manufacturing equipment expenditures made by the taxpayer during such year.

“(b) QUALIFIED CONNECTED MANUFACTURING EQUIPMENT EXPENDITURES.—

“(1) IN GENERAL.—Subject to paragraph (2), for purposes of this section, the term ‘qualified connected manufacturing equipment expenditures’ means an expenditure relating to the purchase or installation of—

“(A) industrial equipment components which contain a microprocessor and can be connected to an electronic communication network, and

“(B) any software, routing, or local area network components necessary to connect components described in subparagraph (A) to an electronic communication network.

“(2) ELIGIBILITY.—The Secretary, in consultation with the Secretary of Commerce, shall identify the types of components described in paragraph (1) which are eligible for the credit under this section.

“(c) BASIS ADJUSTMENT.—For purposes of this subtitle, if a credit is allowed under this section for any expenditure with respect to any property, the increase in the basis of such property which would (but for this subsection) result from such expenditure shall be reduced by the amount of the credit so allowed.”.

(b) CONFORMING AMENDMENTS.—

(1) Section 38(b), as amended by this Act, is amended—

(A) by striking “plus” at the end of paragraph (36),

(B) by striking the period at the end of paragraph (37) and inserting “, plus”, and

(C) by adding at the end the following new paragraph:

“(38) the connected manufacturing equipment credit determined under section 45T(a).”.

(2) The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

“Sec. 45T. Connected manufacturing equipment credit.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2018.

SA 1665. Ms. CANTWELL (for herself, Mr. MENENDEZ, Mr. VAN HOLLEN, Mr. BLUMENTHAL, Mr. UDALL, Mr. LEAHY, Ms. HARRIS, and Mr. CARDIN) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 11042 and insert the following:

SEC. 11042. MODIFICATION OF TREATMENT OF DEFERRED FOREIGN INCOME UPON TRANSITION TO PARTICIPATION EXEMPTION SYSTEM OF TAXATION.

(a) IN GENERAL.—

(1) REPEAL OF TREATMENT.—The amendments made by section 14103 of this Act shall be null and void.

(2) MODIFIED TREATMENT.—Section 965 of the Internal Revenue Code of 1986 is amended to read as follows:

“SEC. 965. TREATMENT OF DEFERRED FOREIGN INCOME UPON TRANSITION TO PARTICIPATION SYSTEM OF TAXATION.

“(a) TREATMENT OF DEFERRED FOREIGN INCOME AS SUBPART F INCOME.—In the case of the last taxable year of a deferred foreign income corporation which begins before January 1, 2018—

“(1) all property of such foreign corporation shall be treated as sold on the last day of such taxable year for its fair market value, and, notwithstanding any other provision of this title, any gain or loss arising from such sale shall be taken into account for such taxable year to the extent otherwise provided by this title (except that section 1091 shall not apply to any such loss), and

“(2) the subpart F income of such foreign corporation (as otherwise determined for such taxable year under section 952 without regard to this paragraph and after application of paragraph (1)) shall be increased by the accumulated post-1986 deferred foreign income of such corporation determined as of the close of such taxable year.

Proper adjustments shall be made in the amount of any gain or loss subsequently realized for gain or loss taken into account under paragraph (1).

“(b) REDUCTION IN TAX RATE.—In the case of a United States shareholder of a deferred foreign income corporation, there shall be allowed as a deduction for the taxable year in which an amount is included in the gross income of such United States shareholder under section 951(a)(1) by reason of subsection (a)(2) an amount equal to 43 percent of the amount so included in income.

“(c) ACCUMULATED POST-1986 DEFERRED FOREIGN INCOME.—For purposes of this section—

“(1) IN GENERAL.—The term ‘accumulated post-1986 deferred foreign income’ means the post-1986 earnings and profits except to the extent such earnings—

“(A) are attributable to income of the deferred foreign income corporation which is effectively connected with the conduct of a trade or business within the United States and subject to tax under this chapter,

“(B) if distributed, would be excluded from the gross income of a United States shareholder under section 959, or

“(C) in the case of any deferred foreign income corporation described in subsection (d)(1)(B) and which is a passive foreign investment company (as defined in section 1297)—

“(i) if distributed, would have been treated as a distribution which is not a dividend, or

“(ii) would have been properly attributable to an unreversed inclusion of a United States person under section 1296.

To the extent provided in regulations or other guidance prescribed by the Secretary, in the case of any controlled foreign corporation which has shareholders which are not United States shareholders, accumulated post-1986 deferred foreign income shall be appropriately reduced by amounts which would be described in subparagraph (B) if such shareholders were United States shareholders. Such regulations or other guidance may provide a similar rule for purposes of subparagraph (C).

“(2) POST-1986 EARNINGS AND PROFITS.—The term ‘post-1986 earnings and profits’ means

the earnings and profits of the foreign corporation (computed in accordance with sections 964(a) and 986) accumulated in taxable years beginning after December 31, 1986, and determined—

“(A) as of the close the taxable year referred to in subsection (a) and after application of subsection (a)(1), and

“(B) without diminution by reason of dividends distributed during such taxable year.

“(d) DEFERRED FOREIGN INCOME CORPORATION.—

“(1) IN GENERAL.—For purposes of this section, the term ‘deferred foreign income corporation’ means—

“(A) any controlled foreign corporation, and

“(B) any section 902 corporation (as defined in section 909(d)(5) as in effect before the date of the enactment of the Tax Cuts and Jobs Act).

“(2) APPLICATION TO SECTION 902 CORPORATIONS.—

“(A) IN GENERAL.—For purposes of section 951, a section 902 corporation (as so defined) shall be treated as a controlled foreign corporation solely for purposes of taking into account the subpart F income of such corporation under subsection (a), making proper adjustments in the amount of subsequent gains or losses to reflect such gains and losses (including through application of section 961), and applying subsection (f).

“(B) UNITED STATES SHAREHOLDER.—For purposes of this section and the application of subparagraph (A), in the case of a section 902 corporation (as so defined), a shareholder which is a domestic corporation which owns 10 percent or more of the voting stock of such section 902 corporation shall be treated as a United States shareholder.

“(e) DISALLOWANCE OF FOREIGN TAX CREDIT, ETC.—

“(1) IN GENERAL.—No credit shall be allowed under section 901 for the applicable percentage of the taxes paid or accrued (or treated as paid or accrued) with respect to any amount which is included in gross income under section 951(a) by reason of subsection (a).

“(2) APPLICABLE PERCENTAGE.—For purposes of paragraph (1), the applicable percentage is the amount (expressed as a percentage) equal to 0.43 multiplied by the ratio of—

“(A) the amount included in gross income under section 951(a) by reason of subsection (a)(2), to

“(B) the amount included in gross income under section 951(a) by reason of subsection (a).

“(3) DENIAL OF DEDUCTION.—No deduction shall be allowed under this chapter for the portion of any tax for which credit is not allowable under section 901 by reason of paragraph (1) (determined by treating the taxpayer as having elected the benefits of subpart A of part III of subchapter N).

“(4) COORDINATION WITH SECTION 78.—Section 78 shall not apply to any tax for which credit is not allowable under section 901 by reason of paragraph (1).

“(f) ELECTION TO PAY LIABILITY IN INSTALLMENTS.—

“(1) IN GENERAL.—In the case of a United States shareholder of a deferred foreign income corporation, such United States shareholder may elect to pay the net tax liability under this section in 8 installments of the following amounts:

“(A) 8 percent of the net tax liability in the case of each of the first 5 of such installments,

“(B) 15 percent of the net tax liability in the case of the 6th such installment,

“(C) 20 percent of the net tax liability in the case of the 7th such installment, and

“(D) 25 percent of the net tax liability in the case of the 8th such installment.

“(2) DATE FOR PAYMENT OF INSTALLMENTS.—If an election is made under paragraph (1), the first installment shall be paid on the due date (determined without regard to any extension of time for filing the return) for the return of tax for the taxable year described in subsection (a) and each succeeding installment shall be paid on the due date (as so determined) for the return of tax for the taxable year following the taxable year with respect to which the preceding installment was made.

“(3) ACCELERATION OF PAYMENT.—If there is an addition to tax for failure to pay timely assessed with respect to any installment required under this subsection, a liquidation or sale of substantially all the assets of the taxpayer (including in a title 11 or similar case), a cessation of business by the taxpayer, or any similar circumstance, then the unpaid portion of all remaining installments shall be due on the date of such event (or in the case of a title 11 or similar case, the day before the petition is filed). The preceding sentence shall not apply to the sale of substantially all the assets of a taxpayer to a buyer if such buyer enters into an agreement with the Secretary under which such buyer is liable for the remaining installments due under this subsection in the same manner as if such buyer were the taxpayer.

“(4) PRORATION OF DEFICIENCY TO INSTALLMENTS.—If an election is made under paragraph (1) to pay the net tax liability under this section in installments and a deficiency has been assessed with respect to such net tax liability, the deficiency shall be prorated to the installments payable under paragraph (1). The part of the deficiency so prorated to any installment the date for payment of which has not arrived shall be collected at the same time as, and as a part of, such installment. The part of the deficiency so prorated to any installment the date for payment of which has arrived shall be paid upon notice and demand from the Secretary. This subsection shall not apply if the deficiency is due to negligence, to intentional disregard of rules and regulations, or to fraud with intent to evade tax.

“(5) ELECTION.—Any election under paragraph (1) shall be made not later than the due date for the return of tax for the taxable year described in subsection (a) and shall be made in such manner as the Secretary may provide.

“(6) NET TAX LIABILITY UNDER THIS SECTION.—For purposes of this subsection—

“(A) IN GENERAL.—The net tax liability under this section with respect to any United States shareholder is the excess (if any) of—

“(i) such taxpayer’s net income tax for the taxable year described in subsection (a), over

“(ii) such taxpayer’s net income tax for such taxable year determined without regard to this section.

“(B) NET INCOME TAX.—The term ‘net income tax’ means the regular tax liability reduced by the credits allowed under subparts A, B, and D of part IV of subchapter A.

“(g) REGULATIONS.—The Secretary may prescribe such regulations or other guidance as may be necessary or appropriate to carry out the provisions of this section, including rules to disregard any transfer of properties or liabilities (including by contribution and distribution) a substantial purpose of which is the avoidance of the purposes of this section.”.

(b) CLERICAL AMENDMENT.—The table of section for subpart F of part III of subchapter N of chapter 1 of such Code is amended by striking the item relating to section 965 and inserting the following:

“Sec. 965. Treatment of deferred foreign income upon transition to participation exemption system of taxation.”.

SA 1666. Mr. PERDUE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

In Section 14214 of the Act strike (b) and insert:

“(b) LIMITED ATTRIBUTION UNDER SECTION 318(a)(3).

(1) IN GENERAL. Notwithstanding subsection (a), a foreign corporation shall not be considered a controlled foreign corporation with respect to a United States shareholder if the ownership requirements of subsection (a) would not be satisfied with respect to such foreign corporation but for the attribution under section 318(a)(3) (pursuant to section 958(b)) of ownership to a United States person that is not a related person with respect to such United States shareholder.

(2) RELATED PERSON. For purposes of this subsection, the term “related person” has the meaning given such term by section 954(d)(3), except that such section shall be applied by substituting “United States Shareholder” for “controlled foreign corporation” each place it appears.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to—

(1) the last taxable year of foreign corporations beginning before January 1, 2018, and each subsequent taxable year of such foreign corporations, and

(2) taxable years of United States shareholders in which or with which such taxable years of foreign corporations end.

SA 1667. Mr. PERDUE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

[On page _____, beginning with line _____, strike all through page _____, line _____, and insert the following:]

[After subparagraph (3) in proposed section 59A(d) of the Code (Section 14401 of the Act), strike subparagraph (4) and insert the following:

“(4) EXCEPTION FOR CERTAIN AMOUNTS WITH RESPECT TO SERVICES.—Paragraph (1) shall not apply to any amount paid or accrued by a taxpayer for services to the extent of the total services cost with no markup.”.

SA 1668. Mr. PERDUE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike Section 14101 of the Act and insert the following:

SEC. 14101 DEDUCTION FOR FOREIGN-SOURCE PORTION OF DIVIDENDS RECEIVED BY DOMESTIC CORPORATIONS FROM SPECIFIED 10-PERCENT OWNED FOREIGN CORPORATIONS.

(a) IN GENERAL.—Part VIII of subchapter B of chapter 1 is amended by inserting after section 245 the following new section:

SEC. 245A. DEDUCTION FOR FOREIGN SOURCE-PORTION OF DIVIDENDS RECEIVED BY DOMESTIC CORPORATIONS FROM SPECIFIED 10-PERCENT OWNED FOREIGN CORPORATIONS.

(a) IN GENERAL.—In the case of any dividend received from a specified 10-percent owned foreign corporation by a domestic corporation which is a United States shareholder with respect to such foreign corporation, there shall be allowed as a deduction an amount equal to the foreign-sources portion of such dividend.

(b) SPECIFIED 10-PERCENT OWNED FOREIGN CORPORATION.—for purposes of this section—

(1) IN GENERAL.—The term ‘specified 10-percent owned foreign corporation’ means any foreign corporation with respect to which any domestic corporation is a United States shareholder with respect to such corporation.

(2) EXCLUSION OF PASSIVE FOREIGN INVESTMENT COMPANIES.—Such term shall not include any corporation which is a passive foreign investment company (as defined in section 1297) with respect to the shareholder and which is not a controlled foreign corporation.

(c) FOREIGN-SOURCE PORTION.—for purposes of the section—

(1) IN GENERAL.—The foreign-source portion of any dividend form a specified 10-percent owned foreign corporation is an amount which bears the same ratio to such dividend as—

(A) the undistributed foreign earnings of the specified 10-percent owned foreign corporation, bears to

(B) the total undistributed earnings of such foreign corporation.

(2) UNDISTRIBUTED EARNINGS.—The term ‘undistributed earnings’ means the amount of the earnings and profits of the specified 10-percent owned foreign corporation (computed in accordance with sections 964(a) and 986)—

(A) As of the close of the taxable year of the specified 10-percent owned foreign corporation in which the dividend is distributed, and

(B) Without diminution by reason of dividends distributed during such taxable year.

(3) UNDISTRIBUTED FOREIGN EARNINGS.—The term ‘undistributed foreign earnings’ means the portion of the undistributed earnings which is attributable to neither—

(A) Income described in subparagraph (A) of section 245 (a)(5), nor

(B) Dividends described in subparagraph or such section (determined without regard to section 245(a)(12)).

(4) DIVIDENDS FROM LOWER-TIER SPECIFIED 10-PERCENT OWNED FOREIGN CORPORATION.—In the case of any dividend received from a specified 10-percent owned foreign corporation by a specified 10-percent owned foreign corporation, the specified 10-percent owned foreign corporation receiving the dividend shall be treated as a domestic corporation for purposes of determining whether the deduction under section 245A(a) shall be allowed to such specified 10-percent owned foreign corporation.”.

(d) DISALLOWANCE OF FOREIGN TAX CREDIT, ETC.—

(1) IN GENERAL.—No credit shall be allowed under section 901 for any taxes paid or accrued (or treated as paid or accrued) with respect to any distribution any portion of which constitutes a dividend for which a deduction is allowed under this section.

(2) **DENIAL OF DEDUCTION**—No deduction shall be allowed under this chapter for any tax for which credit is not allowable under section 901 by reason of paragraph (1) (determined by treating the taxpayer as having elected the benefits of subpart A of part III of subchapter N).

(e) **SPECIAL RULES FOR HYBRID DIVIDENDS**—

(1) **IN GENERAL**—Subsection (a) shall not apply to any dividend received by a United States shareholder from a controlled foreign corporation if the dividend is a hybrid dividend.

(2) **HYBRID DIVIDENDS OF TIERED CORPORATIONS**—If a controlled foreign corporation with respect to which a domestic corporation is a United States shareholder receives a hybrid dividend form any other controlled foreign corporation with respect to which such domestic corporation is also a United States shareholder, then, notwithstanding any other provisions of this title—

(A) The hybrid dividend shall be treated for purposes of section 951(a)(1)(A) as subpart F income of the receiving controlled foreign corporation for the taxable year of the controlled foreign corporation with which the dividend was received, and

(B) The United States shareholder shall include in gross income an amount equal to the shareholder's pro rata share (determined in the same manner as under section 951(a)(2)) of the subpart F income described in subparagraph (A).

(3) **DENIAL OF FOREIGN TAX CREDIT, ETC.**—The rules of subsection (d) shall apply to any hybrid dividend received by, or any amount included under paragraph (2) in the gross income of, a United States shareholder

(4) **HYBRID DIVIDEND**—The term "hybrid dividend" means an amount received from a controlled foreign corporation—

(A) for which a deduction would be allowed under subsection (a) but for this subsection, and

(B) for which the controlled foreign corporation received a deduction (or other tax benefit) from taxes imposed by any foreign country.

(f) **SPECIAL RULE FOR PURGING DISTRIBUTIONS OF PASSIVE FOREIGN INVESTMENT COMPANIES**—Any amount which is treated as a dividend under section 1291(d)(2)(B) shall not be treated as a dividend for purposes of this section.

(g) **REGULATIONS**—The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the provisions of this section, including regulations for the treatment of United States shareholders owning stock of a specified 10 percent owned foreign corporation through a partnership."

(b) **APPLICATION OF HOLDING PERIOD REQUIREMENT**—Subsection (c) of section 246 is amended—

(1) by striking "or 245" in paragraph (1) and inserting "245, or 245A", and

(2) by adding at the end the following new paragraph"

"(5) **SPECIAL RULES FOR FOREIGN SOURCE PORTION OF DIVIDENDS RECEIVED FROM SPECIFIED 10-PERCENT OWNED FOREIGN CORPORATIONS**—

"(A) **1-YEAR HOLDING PERIOD REQUIREMENT**—For purposes of Section 245A—

"(i) paragraph (1)(A) shall be applied—

"(I) by substituting '365 days' for '45 days' each place it appears,

and

"(II) by substituting '731-day period' for '91-day period', and

"(ii) paragraph (2) shall not apply

"(B) **STATUS MUST BE MAINTAINED DURING THE HOLDING PERIOD**—For purposes of applying paragraph (1) with respect to section 245A, the taxpayer shall be treated as holding the stock referred to in paragraph (1) for any period only if—

"(i) the specified 10-percent owned foreign corporation referred to in section 245A(a) is a specified 10-percent owned foreign corporation at all times during such period, and

"(ii) the taxpayer is a United States shareholder with respect to such a specified 10-percent owned foreign corporation at all times during such period."

(C) **APPLICATION OF RULES GENERALLY APPLICABLE TO DEDUCTIONS FOR DIVIDENDS RECEIVED**—

(1) **TREATMENT OF DIVIDENDS FROM CERTAIN CORPORATIONS**—Paragraph (1) of section 246(a) is amended by striking "and 245" and inserting "245, and 245A".

(2) **ASSETS GENERATING TAX-EXEMPT PORTION OF DIVIDEND NOT TAKEN INTO ACCOUNT IN ALLOCATING AND APPORTIONING DEDUCTIBLE EXPENSES**—Paragraph (3) of section 864(e) is amended by striking "or 245(a)" and inserting "245(a), or 245A".

(3) **COORDINATION WITH SECTION 1059**—Subparagraph (B) of section 1059(b) (2) is amended by striking "or 245" and inserting "245A".

(d) **COORDINATION WITH FOREIGN TAX CREDIT LIMITATION**—Subsection (b) of section 904 is amended by adding at the end the following new paragraph:

"(5) **TREATMENT OF DIVIDENDS FOR WHICH DEDUCTION IS ALLOWED UNDER SECTION 245A**—For purposes of subsection (a), in the case of a domestic corporation which is a United States shareholder with respect to a specified 10-percent owned foreign corporation, such domestic corporation's taxable income from sources without the United States shall be determined without regard to—

"(A) the foreign-source portion of any dividend received from such foreign corporation, and

"(B) any deductions properly allocable to such portion.

Any term which is used in section 245A and in this paragraph shall have the same meaning for purposes of this paragraph as when used in such section."

(e) **CONFORMING AMENDMENTS**—

(1) Subsection (b) of section 951 is amended by striking "subpart" and inserting "title".

(2) Subsection (a) of section 957 is amended by striking "subpart" in the matter preceding paragraph (1) and inserting "title".

(3) The table of sections for part VIII of subchapter B of chapter 1 is amended by inserting after the item relating to section 245 the following new item:

"Sec 245A. Dividends received by domestic corporations from certain foreign corporations".

(f) **EFFECTIVE DATE**—The amendments made by this section shall apply to taxable years of foreign corporations beginning after December 31, 2017, and to taxable years of United States shareholders in which or with which such taxable years of foreign corporations end.

SA 1669. Mr. PERDUE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part I of subtitle A of title I, insert the following:

SEC. 11003. ELECTION TO TREAT CAPITAL GAINS AS ORDINARY INCOME.

(a) **IN GENERAL**—Section 1(h)(1) is amended by striking "If" and inserting "At the election of the taxpayer, if".

(b) **FORM 1040**—Not later than 1 year after the date of the enactment of this Act, the

Secretary of the Treasury shall modify Form 1040 to allow taxpayers to elect to treat their capital gains as ordinary income.

SA 1670. Mr. PERDUE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 78, strike line 11 and all that follows through page 79, line 8 and insert the following:

"(h) **SPECIAL RULES FOR SALES OR EXCHANGES IN TAXABLE YEARS 2018 THROUGH 2025**—

"(1) **IN GENERAL**—In applying this section with respect to sales or exchanges after December 31, 2017, and before January 1, 2026—

"(A) '6-year' shall be substituted for '5-year' each place it appears in subsections (a), (b)(5)(C)(ii)(I), and (c)(1)(B)(i)(I) and paragraphs (7), (9), (10), and (12) of subsection (d),

"(B) '3 years' shall be substituted for '2 years' each place it appears in subsections (a), (b)(3), (b)(4), (b)(5)(C)(ii)(III), and (c)(1)(B)(i), and

"(C) '3-year' shall be substituted for '2-year' in subsection (b)(3).

"(2) **EXCEPTION FOR BINDING CONTRACTS**—Paragraph (1) shall not apply to any sale or exchange with respect to which there was a written binding contract in effect before January 1, 2018, and at all times thereafter before the sale or exchange.

"(3) **PHASEOUT BASED ON MODIFIED ADJUSTED GROSS INCOME**—In the case of sales or exchanges after December 31, 2017, and before January 1, 2026—

"(A) **IN GENERAL**—If the average modified adjusted gross income of the taxpayer for the taxable year and the 2 preceding taxable years exceeds \$250,000 (twice such amount in the case of a joint return), the amount which would (but for this subsection) be excluded from gross income under subsection (a) for such taxable year shall be reduced (but not below zero) by the amount of such excess.

"(B) **MODIFIED ADJUSTED GROSS INCOME**—For purposes of this paragraph, the term "modified adjusted gross income" means, with respect to any taxable year, adjusted gross income determined after application of this section (but without regard to subsection (b)(1) and this paragraph).

"(C) **SPECIAL RULE FOR JOINT RETURNS**—In the case of a joint return, the average modified adjusted gross income of the taxpayer shall be determined without regard to any taxable year with respect to which the taxpayer did not file a joint return."

SA 1671. Mr. BLUNT submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page ____, line ____, strike "(6) REGULATIONS—" and insert:

"(6) **TRANSITION RULES FOR EXISTING INDEBTEDNESS AND LOANS**—

"(A) **LIMITATION NOT TO APPLY**—The limitation under paragraph (1) shall not apply to interest paid or accrued by a domestic corporation on pre-November 10, 2017 indebtedness.

“(B) NET INTEREST EXPENSE.—In computing the net interest expense of a taxpayer for any taxable year, there shall not be taken into account—

“(i) any interest paid or accrued by the taxpayer to which subparagraph (A) applies, or

“(ii) any interest on loans made by the taxpayer before November 10, 2017, which is includible in the gross income of such taxpayer for such taxable year.

“(C) PRE-NOVEMBER 10, 2017 INDEBTEDNESS.—For purposes of subparagraph (A), the term ‘pre-November 10, 2017 indebtedness’ means any indebtedness issued before November 10, 2017. If any such indebtedness is significantly modified after November 9, 2017, such indebtedness shall not be treated as pre-November 10, 2017 indebtedness with respect to any interest paid or accrued on or after the date such modification takes effect.

“(7) REGULATIONS.—

SA 1672. Mr. BLUNT submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page _____, strike line _____ and all that follows through page _____, line _____, and , insert the following:

“(4) TREATMENT OF REASONABLE COMPENSATION AND GUARANTEED PAYMENTS.—

“(A) IN GENERAL.—Qualified business income shall not include—

“(i) reasonable compensation paid to the taxpayer by any qualified trade or business of the taxpayer for services rendered with respect to the trade or business,

“(ii) except as provided in subparagraph (B), any guaranteed payment described in section 707(c) paid to a partner for services rendered with respect to the trade or business, and

“(iii) to the extent provided in regulations, any payment described in section 707(a) to a partner for services rendered with respect to the trade or business.

“(B) EXCEPTION FOR CERTAIN GUARANTEED PAYMENTS.—In the case of a any qualified trade or business which is a specified service trade or business and is subject to the reporting requirements under section 13 of the Securities Exchange Act of 1934, qualified business income shall include guaranteed payments described in section 707(c) which are paid to a partner who owns less than 1 percent of the of the capital and profits interests of the partnership, but only to the extent that such payments do not exceed the amounts paid for the provision of services in the normal course of the trade or business.

SA 1673. Mr. HOEVEN (for himself, Mr. BLUNT, Mr. INHOFE, Mr. WICKER, Mr. ROUNDS, Mr. BOOZMAN, Mr. JOHNSON, Mr. PAUL, and Mrs. CAPITO) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. 1. FLOOR PLAN FINANCING.

(a) APPLICATION OF INTEREST LIMITATION.—(1) IN GENERAL.—Section 163(j), as amended by section 13301, is amended—

(A) in paragraph (1), by striking “plus” at the end of subparagraph (A), by striking the period at the end of subparagraph (B) and inserting “, plus”, and by inserting after subparagraph (B) the following new subparagraph:

“(C) the floor plan financing interest of such taxpayer for such taxable year.”, and

(B) in paragraph (4)(C)(i)(II), by inserting “, reduced by the floor plan financing interest,” after “business interest of the partnership”, and

(C) by redesignating paragraph (9) as paragraph (10) and inserting after paragraph (8) the following new paragraph:

“(9) FLOOR PLAN FINANCING INTEREST DEFINED.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘floor plan financing interest’ means interest which—

“(i) is paid or accrued on floor plan financing indebtedness, and

“(ii) which the taxpayer elects to treat as floor plan financing interest for purposes of this section.

“(B) FLOOR PLAN FINANCING INDEBTEDNESS.—The term ‘floor plan financing indebtedness’ means indebtedness—

“(i) used to finance the acquisition of motor vehicles held for sale to retail customers, and

“(ii) secured by the inventory so acquired.

“(C) MOTOR VEHICLE.—The term ‘motor vehicle’ means a motor vehicle that is any of the following:

“(i) An automobile.

“(ii) A truck.

“(iii) A recreational vehicle.

“(iv) A motorcycle.

“(v) A boat.

“(vi) Farm machinery or equipment.

“(vii) Construction machinery or equipment.”.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2017.

(b) EXCEPTION FROM 100 PERCENT EXPENSING.—

(1) IN GENERAL.—Paragraph (6) of section 168(k), as added by section 13201(a)(4), is amended—

(A) by striking “shall not include any property” and inserting “shall not include—

“(A) any property”, and

(B) by adding at the end the following new subparagraph:

“(B) any property used in a trade or business that has floor plan financing indebtedness (as defined in paragraph (9) of section 163(j)), if the floor plan financing interest related to such indebtedness was taken into account under paragraph (1)(C) of such section.”.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to property placed in service after September 27, 2017, in taxable years ending after such date.

SA 1674. Mr. PAUL submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of subtitle D of title I, add the following:

PART IV—REPEAL OF FOREIGN ACCOUNT TAX COMPLIANCE ACT

SEC. 14601. REPEAL OF WITHHOLDING AND REPORTING WITH RESPECT TO CERTAIN FOREIGN ACCOUNTS.

(a) IN GENERAL.—Chapter 4 is repealed.

(b) CONFORMING AMENDMENTS FOR RULES FOR ELECTRONICALLY FILED RETURNS.—Section 6011(e)(4) is amended—

(1) by inserting “, as in effect on January 1, 2017” after “(as defined in section 1471(d)(5))”, and

(2) by striking “or 1474(a)”.

(c) CONFORMING AMENDMENT RELATED TO SUBSTITUTE DIVIDENDS.—Section 871(m) is amended by striking “chapters 3 and 4” both places it appears and inserting “chapter 3”.

(d) OTHER CONFORMING AMENDMENTS.—

(1) Section 6414 s amended by striking “or 4”.

(2) Paragraph (1) of section 6501(b) is amended by striking “4.”.

(3) Paragraph (2) of section 6501(b) is amended—

(A) by striking “4.”, and

(B) by striking “AND WITHHOLDING TAXES” in the heading and inserting “TAXES AND TAX IMPOSED BY CHAPTER 3”.

(4) Paragraph (3) of section 6513(b) is amended—

(A) by striking “or 4”, and

(B) by striking “or 1474(b)”.

(5) Section 6513(c) is amended by striking “4.”.

(6) Section 6611(e)(4) is amended by striking “or 4”.

(7) Paragraph (1) of section 6724(d) is amended by striking “under chapter 4 or”.

(8) Paragraph (2) of section 6724(d) is amended by striking “or 4”.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to payments made after the date of the enactment of this Act.

SEC. 14602. REPEAL OF INFORMATION REPORTING WITH RESPECT TO FOREIGN FINANCIAL ASSETS.

(a) IN GENERAL.—Subpart A of part III of subchapter A of chapter 61 is amended by striking section 6038D.

(b) REPEAL OF MODIFICATION OF STATUTE OF LIMITATIONS FOR SIGNIFICANT OMISSION OF INCOME IN CONNECTION WITH FOREIGN ASSETS.—

(1) Paragraph (1) of section 6501(e) is amended by striking subparagraph (A) and by redesignating subparagraphs (B) and (C) as subparagraphs (A) and (B), respectively.

(2) Subparagraph (A) of section 6501(e), as redesignated by paragraph (1), is amended by striking all that precedes clause (i) and inserting the following:

“(A) GENERAL RULE.—If the taxpayer omits from gross income an amount properly included therein which is in excess of 25 percent of the amount of gross income stated in the return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within 6 years after the return was filed. For purposes of this subparagraph—”.

(3) Paragraph (2) of section 6229(c) is amended by striking “and such amount is described in clause (i) or (ii) of section 6501(e)(1)(A)” and inserting “which is in excess of 25 percent of the amount of gross income stated in its return”.

(4) Paragraph (8) of section 6501(c) is amended—

(A) by striking “pursuant to an election under section 1295(b) or”.

(B) by striking “1298(f)”, and

(C) by striking “6038D”.

(c) CLERICAL AMENDMENT.—The table of sections for subpart A of part III of subchapter A of chapter 61 is amended by striking the item related to section 6038D.

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this

section shall apply to taxable years ending after the date of the enactment of this Act.

(2) RETURNS.—The amendments made by subsection (b) shall apply to returns filed after the date of the enactment of this Act.

SEC. 14603. REPEAL OF PENALTIES FOR UNDERPAYMENTS ATTRIBUTABLE TO UNDISCLOSED FOREIGN FINANCIAL ASSETS.

(a) IN GENERAL.—Section 6662 is amended—
(1) in subsection (b), by striking paragraph (7) and redesignating paragraph (8) as paragraph (7), and

(2) by striking subsection (j) and redesignating subsection (k) as subsection (j).

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after the date of the enactment of this Act.

SEC. 14604. REPEAL OF REPORTING OF ACTIVITIES WITH RESPECT TO PASSIVE FOREIGN INVESTMENT COMPANIES.

(a) IN GENERAL.—Section 1298 is amended by striking subsection (f) and by redesignating subsection (g) as subsection (f).

(b) CONFORMING AMENDMENT.—Section 1291(e) is amended by striking “and (d)” and inserting “, (d), and (f)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 14605. REPEAL OF REPORTING REQUIREMENT FOR UNITED STATES OWNERS OF FOREIGN TRUSTS.

(a) IN GENERAL.—Paragraph (1) of section 6048(b) is amended by striking “shall submit such information as the Secretary may prescribe with respect to such trust for such year and”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after the date of the enactment of this Act.

SEC. 14606. REPEAL OF MINIMUM PENALTY WITH RESPECT TO FAILURE TO REPORT ON CERTAIN FOREIGN TRUSTS.

(a) IN GENERAL.—Section 6677(a) is amended—

(1) by striking “the greater of \$10,000 or”, and

(2) by striking the last sentence and inserting the following: “In no event shall the penalty under this subsection with respect to any failure exceed the gross reportable amount.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to notices and returns required to be filed after the date of the enactment of this Act.

SA 1675. Mr. WHITEHOUSE (for himself, Mr. BLUMENTHAL, Mr. VAN HOLLEN, Mr. LEAHY, Mr. MARKEY, Ms. BALDWIN, Mrs. FEINSTEIN, Ms. DUCKWORTH, Mr. REED, and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, add the following:

SEC. 1. FAIR SHARE TAX ON HIGH-INCOME TAXPAYERS.

(a) IN GENERAL.—Subchapter A of chapter 1, as amended by this Act, is amended by adding at the end the following new part:

“PART VIII—FAIR SHARE TAX ON HIGH-INCOME TAXPAYERS

“Sec. 59B. Fair share tax.

“SEC. 59B. FAIR SHARE TAX.

“(a) GENERAL RULE.—

“(1) PHASE-IN OF TAX.—In the case of any high-income taxpayer, there is hereby imposed for a taxable year (in addition to any other tax imposed by this subtitle) a tax equal to the product of—

“(A) the amount determined under paragraph (2), and

“(B) a fraction (not to exceed 1)—

“(i) the numerator of which is the excess of—

“(I) the taxpayer’s adjusted gross income, over

“(II) the dollar amount in effect under subsection (c)(1), and

“(ii) the denominator of which is the dollar amount in effect under subsection (c)(1).

“(2) AMOUNT OF TAX.—The amount of tax determined under this paragraph is an amount equal to the excess (if any) of—

“(A) the tentative fair share tax for the taxable year, over

“(B) the excess of—

“(i) the sum of—

“(I) the regular tax liability (as defined in section 26(b)) for the taxable year, determined without regard to any tax liability determined under this section,

“(II) the tax imposed by section 55 for the taxable year, plus

“(III) the payroll tax for the taxable year, over

“(ii) the credits allowable under part IV of subchapter A (other than sections 27(a), 31, and 34).

“(b) TENTATIVE FAIR SHARE TAX.—For purposes of this section—

“(1) IN GENERAL.—The tentative fair share tax for the taxable year is 30 percent of the excess of—

“(A) the adjusted gross income of the taxpayer, over

“(B) the modified charitable contribution deduction for the taxable year.

“(2) MODIFIED CHARITABLE CONTRIBUTION DEDUCTION.—For purposes of paragraph (1)—

“(A) IN GENERAL.—The modified charitable contribution deduction for any taxable year is an amount equal to the amount which bears the same ratio to the deduction allowable under section 170 (section 642(c) in the case of a trust or estate) for such taxable year as—

“(i) the amount of itemized deductions allowable under the regular tax (as defined in section 55) for such taxable year, determined after the application of section 68, bears to

“(ii) such amount, determined before the application of section 68.

“(B) TAXPAYER MUST ITEMIZE.—In the case of any individual who does not elect to itemize deductions for the taxable year, the modified charitable contribution deduction shall be zero.

“(c) HIGH-INCOME TAXPAYER.—For purposes of this section—

“(1) IN GENERAL.—The term ‘high-income taxpayer’ means, with respect to any taxable year, any taxpayer (other than a corporation) with an adjusted gross income for such taxable year in excess of \$1,000,000 (50 percent of such amount in the case of a married individual who files a separate return).

“(2) INFLATION ADJUSTMENT.—

“(A) IN GENERAL.—In the case of a taxable year beginning after 2018, the \$1,000,000 amount under paragraph (1) shall be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting ‘calendar year 2017’ for ‘calendar year 1992’ in subparagraph (B) thereof.

“(B) ROUNDING.—If any amount as adjusted under subparagraph (A) is not a multiple of

\$10,000, such amount shall be rounded to the next lowest multiple of \$10,000.

“(d) PAYROLL TAX.—For purposes of this section, the payroll tax for any taxable year is an amount equal to the excess of—

“(1) the taxes imposed on the taxpayer under sections 1401, 1411, 3101, 3201, and 3211(a) (to the extent such tax is attributable to the rate of tax in effect under section 3101) with respect to such taxable year or wages or compensation received during such taxable year, over

“(2) the deduction allowable under section 164(f) for such taxable year.

“(e) SPECIAL RULE FOR ESTATES AND TRUSTS.—For purposes of this section, in the case of an estate or trust, adjusted gross income shall be computed in the manner described in section 67(e).

“(f) NOT TREATED AS TAX IMPOSED BY THIS CHAPTER FOR CERTAIN PURPOSES.—The tax imposed under this section shall not be treated as tax imposed by this chapter for purposes of determining the amount of any credit under this chapter (other than the credit allowed under section 27(a)) or for purposes of section 55.”.

(b) CLERICAL AMENDMENT.—The table of parts for subchapter A of chapter 1 is amended by adding at the end the following new item:

“PART VIII—FAIR SHARE TAX ON HIGH-INCOME TAXPAYERS”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SA 1676. Mr. WHITEHOUSE (for himself and Ms. BALDWIN) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. . . . DISALLOWANCE OF DEDUCTION FOR PUNITIVE DAMAGES.

(a) DISALLOWANCE OF DEDUCTION.—

(1) IN GENERAL.—Section 162(g) of the Internal Revenue Code of 1986 is amended—

(A) by redesignating paragraphs (1) and (2) as subparagraphs (A) and (B), respectively,

(B) by striking “If” and inserting:

“(1) TREBLE DAMAGES.—If”, and

(C) by adding at the end the following new paragraph:

“(2) PUNITIVE DAMAGES.—No deduction shall be allowed under this chapter for any amount paid or incurred for punitive damages in connection with any judgment in, or settlement of, any action between private parties.”.

(2) CONFORMING AMENDMENT.—The heading for section 162(g) of such Code is amended by inserting “OR PUNITIVE DAMAGES” after “LAWS”.

(b) INCLUSION IN INCOME OF PUNITIVE DAMAGES PAID BY INSURER OR OTHERWISE.—

(1) IN GENERAL.—Part II of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 91. PUNITIVE DAMAGES COMPENSATED BY INSURANCE OR OTHERWISE.

“Gross income shall include any amount paid to or on behalf of a taxpayer as insurance or otherwise by reason of the taxpayer’s liability (or agreement) to pay punitive damages.”.

(2) REPORTING REQUIREMENTS.—Section 6041 of such Code is amended by adding at the end the following new subsection:

“(h) SECTION TO APPLY TO PUNITIVE DAMAGES COMPENSATION.—This section shall apply to payments by a person to or on behalf of another person as insurance or otherwise by reason of the other person’s liability (or agreement) to pay punitive damages.”.

(3) CONFORMING AMENDMENT.—The table of sections for part II of subchapter B of chapter 1 of such Code is amended by adding at the end the following new item:

“Sec. 91. Punitive damages compensated by insurance or otherwise.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to damages paid or incurred on or after the date of the enactment of this Act.

SA 1677. Mr. LEAHY submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, add the following:

SEC. 1. LIFETIME LIMITATION ON NON-RECOGNITION OF PROPERTY SOLD TO COMPLY WITH CONFLICT-OF-INTEREST REQUIREMENTS.

(a) IN GENERAL.—Section 1043 is amended by adding at the end the following new subsection:

“(d) LIMITATION.—The amount of gain to which subsection (a) applies with respect to any taxpayer for a taxable year shall not exceed \$1,000,000 reduced by the amount of gain to which subsection (a) applied with respect to such taxpayer for all preceding taxable years.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to sales in taxable years beginning after December 31, 2016.

SA 1678. Mr. SULLIVAN (for himself and Ms. MURKOWSKI) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 14501.

SA 1679. Mr. MORAN submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

Subtitle —Tribal Tax and Investment Reform

SEC. . FINDINGS.

The Congress finds the following:

(1) There is a unique Federal legal and political relationship between the United States and Indian tribes.

(2) Indian tribes have the responsibility and authority to provide governmental programs and services to tribal citizens, develop tribal economies, and build community infrastructure to ensure that Indian reservation lands serve as livable, permanent homes.

(3) The United States Constitution, U.S. Federal Court decisions, Executive orders, and numerous other Federal laws and regulations recognize that Indian tribes are governments, retaining the inherent authority to tax and operate as other governments, including (inter alia) financing projects with government bonds and maintaining eligibility for general tax exemptions via their government status.

(4) Codifying tax parity with respect to tribal governments is consistent with Federal treaties recognizing the sovereignty of tribal governments.

(5) That Indian tribes face historic disadvantages in accessing the underlying capital to build the necessary infrastructure for job creation, and that certain statutory restrictions on tribal governance further inhibit tribes’ ability to develop strong governance and economies.

(6) Indian tribes are sometimes excluded from the Internal Revenue Code of 1986 in key provisions which results in unfair tax treatment for tribal citizens or unequal enforcement authority for tribal enforcement agencies.

(7) Congress is vested with the authority to regulate commerce with Indian tribes, and hereby exercises that authority in a manner which furthers tribal self-governance, and in doing so, further affirms the United States government-to-government relationship with Indian tribes.

SEC. . TREATMENT OF INDIAN TRIBES AS STATES WITH RESPECT TO BOND ISSUANCE.

(a) IN GENERAL.—Subsection (c) of section 7871 of the Internal Revenue Code of 1986 (relating to Indian tribal governments treated as States for certain purposes) is amended to read as follows:

“(c) SPECIAL RULES FOR TAX-EXEMPT BONDS.—In applying section 146 to bonds issued by Indian tribal governments (or subdivisions thereof), the Secretary shall annually—

“(1) establish a national bond volume cap based on the greater of—

“(A) the State population formula approach in section 146(d)(1)(A) (using national tribal population estimates supplied annually by the Department of the Interior in consultation with the Census Bureau), and

“(B) the minimum State ceiling amount in section 146(d)(1)(B) (as adjusted in accordance with the cost of living provision in section 146(d)(2)), and

“(2) allocate such national bond volume cap among all Indian tribal governments seeking such an allocation in a particular year under regulations prescribed by the Secretary.”.

(b) REPEAL OF ESSENTIAL GOVERNMENTAL FUNCTION REQUIREMENTS.—Section 7871 of such Code is further amended by striking subsections (b) and (e).

(c) EFFECTIVE DATE.—

(1) SUBSECTION (a).—The amendment made by subsection (a) shall apply to obligations issued in calendar years beginning after the date of the enactment of this Act.

(2) SUBSECTION (b).—The repeals made by subsection (b) shall apply to transactions after, and obligations issued in calendar years beginning after, the date of the enactment of this Act.

SEC. . TREATMENT OF PENSION AND EMPLOYEE BENEFIT PLANS MAINTAINED BY TRIBAL GOVERNMENTS.

(a) AMENDMENTS TO THE INTERNAL REVENUE CODE OF 1986.—

(1) QUALIFIED PUBLIC SAFETY EMPLOYEE.—Section 72(t)(10)(B) of the Internal Revenue Code of 1986 (defining qualified public safety employee) is amended by—

(A) striking “or political subdivision of a State” and inserting “, political subdivision of a State, or Indian tribe”; and

(B) striking “such State or political subdivision” and inserting “such State, political subdivision, or tribe”.

(2) GOVERNMENTAL PLAN.—The last sentence of section 414(d) of such Code (defining governmental plan) is amended to read as follows: “The term ‘governmental plan’ includes a plan established or maintained for its employees by an Indian tribal government (as defined in section 7701(a)(40)), a subdivision of an Indian tribal government (determined in accordance with section 7871(d)), an agency, instrumentality, or subdivision of an Indian tribal government, or an entity established under Federal, State, or tribal law which is wholly owned or controlled by any of the foregoing.”.

(3) DOMESTIC RELATIONS ORDER.—Section 414(p)(1)(B)(ii) of such Code (defining domestic relations order) is amended by inserting “or tribal” after “State”.

(4) EXEMPT GOVERNMENTAL DEFERRED COMPENSATION PLAN.—Section 3121(v)(3) of such Code (defining governmental deferred compensation plan) is amended by inserting “by an Indian tribal government or subdivision thereof,” after “political subdivision thereof,”.

(5) GRANDFATHER OF CERTAIN DEFERRED COMPENSATION PLANS.—Section 457 of such Code is amended by adding at the end the following new subsection:

“(h) CERTAIN TRIBAL GOVERNMENT PLANS GRANDFATHERED.—Plans established before the date of enactment of this subsection and maintained by an Indian tribal government (as defined in section 7701(a)(40)), a subdivision of an Indian tribal government (determined in accordance with section 7871(d)), an agency, instrumentality, or subdivision of an Indian tribal government, or an entity established under Federal, State, or tribal law which is wholly owned or controlled by any of the foregoing, in compliance with subsection (b) or (f) shall be treated as if established by an eligible employer under subsection (e)(1)(A).”.

(b) AMENDMENTS TO THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974.—

(1) IN GENERAL.—The last sentence of section 3(32) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1002(32)) is amended to read as follows: “The term ‘governmental plan’ includes a plan established or maintained for its employees by an Indian tribal government (as defined in section 7701(a)(40) of the Internal Revenue Code of 1986), a subdivision of an Indian tribal government (determined in accordance with section 7871(d) of such Code), an agency, instrumentality, or subdivision of an Indian tribal government, or an entity established under Federal, State, or tribal law which is wholly owned or controlled by any of the foregoing.”.

(2) DOMESTIC RELATIONS ORDER.—Section 206(d)(3)(B)(ii)(II) of such Act (29 U.S.C. 1056(d)(3)(B)(ii)(II)) is amended by inserting “or tribal” after “State”.

(3) CONFORMING AMENDMENTS.—

(A) Section 4021(b) of such Act (29 U.S.C. 1321(b)) is amended by striking “or” at the end of paragraph (12), by striking the period at the end of paragraph (13) and inserting “; or”, and by inserting after paragraph (13) the following new paragraph:

“(14) established or maintained for its employees by an Indian tribal government (as defined in section 7701(a)(40) of the Internal Revenue Code of 1986), a subdivision of an Indian tribal government (determined in accordance with section 7871(d) of such Code), an agency, instrumentality, or subdivision of an Indian tribal government, or an entity established under Federal, State, or tribal law which is wholly owned or controlled by any of the foregoing.”.

(B) Section 4021(b)(2) of such Act (29 U.S.C. 1321(b)(2)) is amended by striking “, or which is described in the last sentence of section 3(32)” and inserting a comma.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to years beginning after the date of the enactment of this Act.

SEC. —. TREATMENT OF TRIBAL FOUNDATIONS AND CHARITIES LIKE CHARITIES FUNDED AND CONTROLLED BY OTHER GOVERNMENTAL FUNDERS AND SPONSORS.

(a) **IN GENERAL.**—Section 170(b)(1)(A) of the Internal Revenue Code of 1986 is amended by adding at the end the following: “For purposes of clause (vi), the term ‘governmental unit’ includes an Indian tribal government (determined in accordance with section 7871(d)), an agency, instrumentality, or subdivision of an Indian tribal government, or an entity established under Federal, State, or tribal law which is wholly owned or controlled by any of the foregoing.”.

(b) **CERTAIN SUPPORTING ORGANIZATIONS.**—Section 509(a) of such Code is amended by adding at the end the following: “For purposes of paragraph (3), an organization described in paragraph (2) shall be deemed to include an Indian tribal government (determined in accordance with section 7871(d)), an agency, instrumentality, or subdivision of an Indian tribal government, or an entity established under Federal, State, or tribal law which is wholly owned or controlled by any of the foregoing.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SEC. —. RECOGNIZING INDIAN TRIBAL GOVERNMENTS FOR PURPOSES OF DETERMINING UNDER THE ADOPTION CREDIT WHETHER A CHILD HAS SPECIAL NEEDS.

(a) **IN GENERAL.**—Section 23(d)(3) of the Internal Revenue Code of 1986 (defining child with special needs) is amended—

(1) in subparagraph (A), by inserting “or Indian tribal government” after “a State”; and

(2) in subparagraph (B), by inserting “or Indian tribal government” after “such State”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 1680. Mr. MORAN submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of subpart A of part VI of subtitle C of title I, add the following:

SEC. 1 —. TREATMENT OF PUBLICLY TRADED PARTNERSHIPS.

(a) **EXTENSION OF PUBLICLY TRADED PARTNERSHIP OWNERSHIP STRUCTURE TO ENERGY POWER GENERATION PROJECTS, TRANSPORTATION FUELS, AND RELATED ENERGY ACTIVITIES.**—

(1) **IN GENERAL.**—Subparagraph (E) of section 7704(d)(1) is amended—

(A) by striking “income and gains derived from the exploration” and inserting “income and gains derived from the following:

“(i) MINERALS, NATURAL RESOURCES, ETC.—The exploration”;

(B) by inserting “or” before “industrial source”;

(C) by inserting a period after “carbon dioxide”; and

(D) by striking “, or the transportation or storage” and all that follows and inserting the following:

“(ii) **RENEWABLE ENERGY.**—The generation of electric power (including the leasing of tangible personal property used for such generation) exclusively utilizing any resource described in section 45(c)(1) or energy property described in section 48 (determined without regard to any termination date), or in the case of a facility described in paragraph (3) or (7) of section 45(d) (determined without regard to any placed in service date or date by which construction of the facility is required to begin), the accepting or processing of such resource.

“(iii) **ENERGY STORAGE PROPERTY.**—The sale of electric power, capacity, resource adequacy, demand response capabilities, or ancillary services that is produced or made available from any equipment or facility (operating as a single unit or as an aggregation of units) the principal function of which is to—

“(I) use mechanical, chemical, electrochemical, hydroelectric, or thermal processes to store energy that was generated at one time for conversion to electricity at a later time; or

“(II) store thermal energy for direct use for heating or cooling at a later time in a manner that avoids the need to use electricity at that later time.

“(iv) **COMBINED HEAT AND POWER.**—The generation, storage, or distribution of thermal energy exclusively utilizing property described in section 48(c)(3) (determined without regard to subparagraphs (B) and (D) thereof and without regard to any placed in service date).

“(v) **RENEWABLE THERMAL ENERGY.**—The generation, storage, or distribution of thermal energy exclusively using any resource described in section 45(c)(1) or energy property described in clause (i) or (iii) of section 48(a)(3)(A).

“(vi) **WASTE HEAT TO POWER.**—The use of recoverable waste energy, as defined in section 371(5) of the Energy Policy and Conservation Act (42 U.S.C. 6341(5)) (as in effect on the date of the enactment of the Tax Cuts and Jobs Act).

“(vii) **RENEWABLE FUEL INFRASTRUCTURE.**—The storage or transportation of any fuel described in subsection (b), (c), (d), or (e) of section 6426.

“(viii) **RENEWABLE FUELS.**—The production, storage, or transportation of any renewable fuel described in section 211(o)(1)(J) of the Clean Air Act (42 U.S.C. 7545(o)(1)(J)) (as in effect on the date of the enactment of the Tax Cuts and Jobs Act) or section 40A(d)(1).

“(ix) **FUEL DERIVED FROM CAPTURED CARBON DIOXIDE.**—The production, storage, or transportation of any fuel which—

“(I) uses carbon dioxide captured from an anthropogenic source or the atmosphere as its primary feedstock, and

“(II) is determined by the Secretary, in consultation with the Secretary of Energy and the Administrator of the Environmental Protection Agency, to achieve a reduction of not less than a 60 percent in lifecycle greenhouse gas emissions (as defined in section 211(o)(1)(H) of the Clean Air Act) compared to baseline lifecycle greenhouse gas emissions (as defined in section 211(o)(1)(C) of such Act).

This clause shall not apply to any fuel which uses as its primary feedstock carbon dioxide which is deliberately released from naturally-occurring subsurface springs.

“(x) **RENEWABLE CHEMICALS.**—The production, storage, or transportation of any qualifying renewable chemical (as defined in paragraph (6)).

“(xi) **ENERGY EFFICIENT BUILDINGS.**—The audit and installation through contract or other agreement of any energy efficient building property described in section 179D(c)(1).

“(xii) **GASIFICATION WITH SEQUESTRATION.**—The production of any product or the generation of electric power from a project—

“(I) which meets the requirements of subparagraphs (A) and (B) of section 48B(c)(1), and

“(II) not less than 75 percent of the total carbon dioxide emissions of which is qualified carbon dioxide (as defined in section 45Q(b)) which is disposed of or utilized as provided in paragraph (7).

“(xiii) **CARBON CAPTURE AND SEQUESTRATION.**—

“(I) **POWER GENERATION FACILITIES.**—The generation or storage of electric power (including associated income from the sale or marketing of energy, capacity, resource adequacy, and ancillary services) produced from any power generation facility which is, or from any power generation unit within, a qualified facility which is described in section 45Q(c) and not less than 50 percent (30 percent in the case of a facility or unit placed in service before January 1, 2017) of the total carbon dioxide emissions of which is qualified carbon dioxide which is disposed of or utilized as provided in paragraph (7).

“(II) **OTHER FACILITIES.**—The sale of any good or service from any facility (other than a power generation facility) which is a qualified facility described in section 45Q(c) and the captured qualified carbon dioxide (as so defined) of which is disposed of as provided in paragraph (7).”.

(2) **RENEWABLE CHEMICAL.**—

(A) **IN GENERAL.**—Section 7704(d) is amended by adding at the end the following new paragraph:

“(6) **QUALIFYING RENEWABLE CHEMICAL.**—

“(A) **IN GENERAL.**—The term ‘qualifying renewable chemical’ means any renewable chemical (as defined in section 9001 of the Agriculture Act of 2014)—

“(i) which is produced by the taxpayer in the United States or in a territory or possession of the United States,

“(ii) which is the product of, or reliant upon, biological conversion, thermal conversion, or a combination of biological and thermal conversion, of renewable biomass (as defined in section 9001(13) of the Farm Security and Rural Investment Act of 2002),

“(iii) the biobased content of which is 95 percent or higher,

“(iv) which is sold or used by the taxpayer—

“(I) for the production of chemical products, polymers, plastics, or formulated products, or

“(II) as chemicals, polymers, plastics, or formulated products,

“(v) which is not sold or used for the production of any food, feed, or fuel, and

“(vi) which is—

“(I) acetic acid, acrylic acid, acyl glutamate, adipic acid, algae oils, algae sugars, 1,4-butanediol (BDO), iso-butanol, n-butanol, C10 and higher hydrocarbons produced from olefin metathesis, carboxylic acids produced from olefin metathesis, cellulosic sugar, diethyl methylene malonate, dodecanedioic acid (DDDA), esters produced from olefin metathesis, ethyl acetate, ethylene glycol, farnesene, 2,5-furandicarboxylic acid, gamma-butyrolactone, glucaric acid, hexamethylenediamine (HMD), 3-hydroxy propionic acid, iso-butene, isoprene, itaconic acid, lactide, levulinic acid, polyhydroxyalkonate (PHA), polylactic acid (PLA), polyethylene furanoate (PEF), polyethylene terephthalate (PET), polyitaconic acid, polyols from vegetable oils, poly(xylitan levulinate ketal), 1,3-propanediol, 1,2-propanediol, rhamnolipids, short and medium chain carboxylic acids produced from anaerobic digestion, succinic acid, terephthalic acid, vegetable fatty acid

derived from ethyl esters containing vegetable oil, or *p*-Xylene, or

“(II) any chemical not described in clause (i) which is a chemical listed by the Secretary for purposes of this paragraph.

“(B) BIOBASED CONTENT.—For purposes of subparagraph (A)(iii), the term ‘biobased content percentage’ means, with respect to any renewable chemical, the biobased content of such chemical (expressed as a percentage) determined by testing representative samples using the American Society for Testing and Materials (ASTM) D6866.”.

(B) LIST OF OTHER QUALIFYING RENEWABLE CHEMICALS.—Not later than 180 days after the date of the enactment of this Act, the Secretary of the Treasury (or the Secretary's delegate), in consultation with the Secretary of Agriculture, shall establish a program to consider applications from taxpayers for the listing of chemicals under section 7874(d)(6)(A)(vi)(II) (as added by paragraph (1)).

(3) DISPOSAL AND UTILIZATION OF CAPTURED CARBON DIOXIDE.—Section 7704(d), as amended by paragraph (2), is amended by adding at the end the following new paragraph:

“(7) DISPOSAL AND UTILIZATION OF CAPTURED CARBON DIOXIDE.—For purposes of clauses (xii)(III) and (xiii)(I) of paragraph (1)(E), carbon dioxide is disposed of or utilized as provided in this paragraph if such carbon dioxide is—

“(A) placed into secure geological storage (as determined under section 45Q(d)(2)),

“(B) used as a tertiary injectant (as defined in section 45Q(d)(3)) in a qualified enhanced oil or natural gas recovery project (as defined in section 45Q(d)(4)) and placed into secure geological storage (as so determined),

“(C) fixated through photosynthesis or chemosynthesis (such as through the growing of algae or bacteria),

“(D) chemically converted to a material or chemical compound in which it is securely stored, or

“(E) used for any other purpose which the Secretary determines has the potential to strengthen or significantly develop a competitive market for carbon dioxide captured from man-made sources.”.

(4) EFFECTIVE DATE.—The amendments made by this subsection shall take effect on the date of the enactment of this Act, in taxable years ending after such date.

(b) APPLICATION OF QUALIFIED BUSINESS INCOME DEDUCTION TO PUBLICLY TRADED PARTNERSHIPS.—

(1) IN GENERAL.—Section 199A(b)(1)(B), as added by subsection (a), is amended by striking “and qualified cooperative dividends” and inserting “, qualified cooperative dividends, and qualified publicly traded partnership income”.

(2) QUALIFIED PUBLICLY TRADED PARTNERSHIP INCOME.—Section 199A(e), as added by subsection (a), is amended by adding at the end the following new paragraph:

“(5) QUALIFIED PUBLICLY TRADED PARTNERSHIP INCOME.—The term ‘qualified publicly traded partnership income’ means, with respect to any taxpayer, the sum of—

“(A) the net amount of such taxpayer's allocable share of each qualified item of income, gain, deduction, and loss (as defined in subsection (c)(3) and determined after the application of subsection (c)(4)) from a publicly traded partnership (as defined in section 7704(a)) which is not treated as a corporation under section 7704(c), plus

“(B) any gain recognized by such taxpayer upon disposition of its interest in such partnership to the extent such gain is treated as an amount realized from the sale or exchange of property other than a capital asset under section 751(a).”.

(3) CONFORMING AMENDMENT.—Section 199A(c)(1), as added by subsection (a), is amended by adding at the end the following new sentence: “Such term shall not include any qualified publicly traded partnership income.”.

(4) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2017.

SA 1681. Mr. BENNET submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 104, strike line 1 and all that follows through page 112, line 12 and insert the following:

Subtitle B—Revenue Neutrality
SEC. 12001. ADJUSTMENT OF HIGHEST RATE BRACKETS.

(a) JOINT RETURNS.—The last 2 rows of the table contained in section 1(j)(2)(A), as added by section 11001(a), are amended to read as follows:

“Over \$400,000 but not over \$480,050	\$91,479, plus 35% of the excess over \$400,000.
Over \$480,050	\$119,496.50, plus 39.6% of the excess over \$480,050.”.

(b) HEADS OF HOUSEHOLDS.—The last 2 rows of the table contained in section 1(j)(2)(B), as added by section 11001(a), are amended to read as follows:

“Over \$200,000 but not over \$453,350	\$44,348, plus 35% of the excess over \$200,000.
Over \$453,350	\$133,020.50, plus 39.6% of the excess over \$453,350.”.

(c) UNMARRIED INDIVIDUALS.—The last 2 rows of the table contained in section 1(j)(2)(C), as added by section 11001(a), are amended to read as follows:

“Over \$200,000 but not over \$426,700	\$45,739.50, plus 35% of the excess over \$200,000.
Over \$426,700	\$125,084.50, plus 39.6% of the excess over \$426,700.”.

(d) MARRIED INDIVIDUALS FILING SEPARATE RETURNS.—The last 2 rows of the table contained in section 1(j)(2)(D), as added by section 11001(a), are amended to read as follows:

“Over \$200,000 but not over \$240,026	\$45,739.50, plus 35% of the excess over \$200,000.
Over \$240,026	\$59,748.60, plus 39.6% of the excess over \$240,026.”.

(e) ESTATES AND TRUSTS.—The last 2 rows of the table contained in section 1(j)(2)(E), as added by section 11001(a), are amended to read as follows:

“Over \$9,150 but not over \$12,700	\$1,839, plus 35% of the ex- cess over \$9,150.
Over \$12,700	\$3,081.50, plus 39.6% of the excess over \$12,700.”.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 12002. CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b), as amended by section 13001, is amended by striking “20 percent” and inserting “28 percent”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2018.

SEC. 12003. DECREASE IN ESTATE AND GIFT TAX EXEMPTION.

(a) IN GENERAL.—Section 2010(c)(3) is amended by striking subparagraph (C), as added by this Act.

(b) CONFORMING AMENDMENT.—Subsection (g) of section 2001 is amended to read as follows:

“(g) MODIFICATIONS TO GIFT TAX PAYABLE TO REFLECT DIFFERENT TAX RATES.—For purposes of applying subsection (b)(2) with respect to 1 or more gifts, the rates of tax under subsection (c) in effect at the decedent's death shall, in lieu of the rates of tax in effect at the time of such gifts, be used both to compute—

“(1) the tax imposed by chapter 12 with respect to such gifts, and

“(2) the credit allowed against such tax under section 2505, including in computing—

“(A) the applicable credit amount under section 2505(a)(1), and

“(B) the sum of the amounts allowed as a credit for all preceding periods under section 2505(a)(2).”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to estates of decedents dying and gifts made after December 31, 2017.

SEC. 12004. ORDINARY INCOME TREATMENT IN THE CASE OF PARTNERSHIP INTERESTS HELD IN CONNECTION WITH PERFORMANCE OF SERVICES.

(a) IN GENERAL.—Section 1061, as amended by section 13310(a) of this Act, is amended to read as follows:

“SEC. 1061. PARTNERSHIP INTERESTS HELD IN CONNECTION WITH PERFORMANCE OF SERVICES.

“(a) IN GENERAL.—If one or more applicable partnership interests are held by a taxpayer at any time during the taxable year, so much of—

“(1) the taxpayer's net capital gain with respect to such interests for such taxable year, as does not exceed

“(2) the taxpayer's recharacterization account balance for such taxable year, shall be treated as ordinary income.

“(b) NET CAPITAL GAIN.—

“(1) IN GENERAL.—For purposes of subsection (a)(1), net capital gain shall be determined under section 1222, except that such section shall be applied—

“(A) without regard to the recharacterization of any item as ordinary income under this section,

“(B) by only taking into account items of gain and loss—

“(i) taken into account by the taxpayer under section 702 with respect to any applicable partnership interest,

“(ii) recognized by the taxpayer on the disposition of any such interest, or

“(iii) recognized by the taxpayer under paragraph (4) on a distribution of property with respect to such interest, and

“(C) in the case of a taxable year for which section 1231 gains (as defined in section 1231(a)(3)(A)) exceed section 1231 losses (as defined in section 1231(a)(3)(B)), by treating property which is taken into account in determining such gains and losses as capital assets held for more than 1 year.

“(2) ALLOCATION TO ITEMS OF GAIN.—The amount treated as ordinary income under subsection (a) shall be allocated ratably among the items of long-term capital gain taken into account in determining net capital gain under paragraph (1).

“(3) RECOGNITION OF GAIN ON DISPOSITION OF APPLICABLE PARTNERSHIP INTERESTS.—Any gain on the disposition of any applicable partnership interest shall be recognized notwithstanding any other provision of this title.

“(4) RECOGNITION OF GAIN ON DISTRIBUTIONS OF PARTNERSHIP PROPERTY.—

“(A) IN GENERAL.—In the case of any distribution of property by a partnership with respect to any applicable partnership interest, the partner receiving such property shall recognize gain equal to the excess (if any) of—

“(i) the fair market value of such property at the time of such distribution, over

“(ii) the adjusted basis of such property in the hands of such partner (determined without regard to subparagraph (B)).

“(B) ADJUSTMENT OF BASIS.—In the case of a distribution to which subparagraph (A) applies, the basis of the distributed property in the hands of the distributee partner shall be the amount determined under subparagraph (A)(i).

“(C) RECHARACTERIZATION ACCOUNT BALANCE.—

“(1) IN GENERAL.—For purposes of this section, the term ‘recharacterization account balance’ means, with respect to any taxpayer for any taxable year, the excess (if any) of—

“(A) the sum of—

“(i) the taxpayer’s aggregate annual recharacterization amounts with respect to applicable partnership interests for such taxable year, plus

“(ii) the taxpayer’s recharacterization account balance for the taxable year preceding such taxable year, over

“(B) the sum of—

“(i) the taxpayer’s net ordinary income with respect to applicable partnership interests for such taxable year (determined without regard to this section), plus

“(ii) the amount treated as ordinary income of the taxpayer under this section for the taxable year preceding such taxable year.

“(2) ANNUAL RECHARACTERIZATION AMOUNT.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘annual recharacterization amount’ means, with respect to any applicable partnership interest for any partnership taxable year, an amount equal to the product of—

“(i) the specified rate determined under subparagraph (B) for the calendar year in which such taxable year begins, multiplied by

“(ii) the excess (if any) of—

“(I) an amount equal to the applicable percentage of the partnership’s aggregate invested capital for such taxable year, over

“(II) the specified capital contribution of the partner with respect to the applicable partnership interest for such taxable year.

If a taxpayer holds an applicable partnership interest for less than the entire taxable year, the amount determined under the preceding sentence shall be ratably reduced.

“(B) SPECIFIED RATE.—For purposes of subparagraph (A), the term ‘specified rate’ means, with respect to any calendar year, a percentage equal to—

“(i) the Federal long-term rate determined under section 1274(d)(1) for the last month of the calendar year, plus

“(ii) 10 percentage points.

“(C) APPLICABLE PERCENTAGE.—

“(i) IN GENERAL.—The term ‘applicable percentage’ means, with respect to any applicable partnership interest, the highest percentage of profits of the partnership that could be allocated with respect to such interest for the taxable year (consistent with the partnership agreement and assuming such facts and circumstances with respect to such taxable year as would result in such highest percentage).

“(ii) SECRETARIAL AUTHORITY.—The Secretary shall prescribe rules for the determination of the applicable percentage in cases in which the percentage of profits of a partnership that are to be allocated with re-

spect to an applicable partnership interest varies on the basis of the aggregate amount of such profits. Such rules may provide a percentage which may be used in lieu of the highest percentage determined under clause (i) in cases where such other percentage is consistent with the purposes of this section.

“(D) AGGREGATE INVESTED CAPITAL.—

“(i) IN GENERAL.—The term ‘aggregate invested capital’ means, with respect to any taxable year, the average daily amount of invested capital of the partnership for such taxable year.

“(ii) INVESTED CAPITAL.—The term ‘invested capital’ means, with respect to any partnership as of any day, the total cumulative value, determined at the time of contribution, of all money or other property contributed to the partnership on or before such day.

“(iii) REDUCTION FOR LIQUIDATION OF PARTNERSHIP INTERESTS.—The invested capital of a partnership shall be reduced by the aggregate amount distributed in liquidation of interests in the partnership.

“(iv) TREATMENT OF CERTAIN INDEBTEDNESS AS INVESTED CAPITAL.—The following amounts shall be treated as invested capital:

“(I) PARTNER LOANS.—The aggregate value (determined as of the time of the loan) of money or other property which a partner loans to the partnership.

“(II) INDEBTEDNESS ELIGIBLE TO SHARE IN EQUITY OF THE PARTNERSHIP.—The face amount of any convertible debt of the partnership or any debt obligation providing equity participation in the partnership.

“(E) SPECIFIED CAPITAL CONTRIBUTION.—

“(i) IN GENERAL.—The term ‘specified capital contribution’ means, with respect to any applicable partnership interest for any taxable year, the average daily amount of contributed capital with respect to such interest for such year.

“(ii) CONTRIBUTED CAPITAL.—The term ‘contributed capital’ means, with respect to applicable partnership interest as of any day, the excess (if any) of—

“(I) the total cumulative value, determined at the time of contribution, of all money or other property contributed by the partner to the partnership with respect to such interest as of such day, over

“(II) the total cumulative value, determined at the time of distribution, of all money or other property distributed by the partnership to the partner with respect to such interest as of such day.

“(iii) TREATMENT OF RELATED PARTY BORROWINGS.—Any amount borrowed directly or indirectly from the partnership or any other partner of the partnership or any person related to such other partner or such partnership shall not be taken into account under this subparagraph. For purposes of the preceding sentence, a person shall be treated as related to another person if the relationship between such persons would be described in section 267(b) or 707(b) if such sections and section 267(f) were applied by substituting ‘10 percent’ for ‘50 percent’ each place it appears.

“(F) MULTIPLE INTERESTS.—If at any time during a taxable year a taxpayer holds directly or indirectly more than 1 applicable partnership interest in a single partnership, such interests shall be treated as 1 applicable partnership interest for purposes of applying this paragraph.

“(3) NET ORDINARY INCOME.—For purposes of this subsection, the net ordinary income with respect to applicable partnership interests for any taxable year is the excess (if any) of—

“(A) the taxpayer’s distributive share of items of income and gain under section 702 with respect to applicable partnership interests for such taxable year (determined with-

out regard to any items of gain taken into account in determining net capital gain under subsection (b)(1)), over

“(B) the taxpayer’s distributive share of items of deduction and loss under section 702 with respect to such interests for such taxable year (determined without regard to any items of loss taken into account in determining net capital gain under subsection (b)(1)).

“(d) APPLICABLE PARTNERSHIP INTEREST.—For purposes of this section—

“(1) IN GENERAL.—The term ‘applicable partnership interest’ means any interest in a partnership which, directly or indirectly, is transferred to (or is held by) the taxpayer in connection with the performance of services by the taxpayer, or any other person, in any applicable trade or business.

“(2) APPLICABLE TRADE OR BUSINESS.—

“(A) IN GENERAL.—The term ‘applicable trade or business’ means any trade or business conducted on a regular, continuous, and substantial basis which, regardless of whether the activities are conducted in one or more entities, consists, in whole or in part, of—

“(i) raising or returning capital,

“(ii) investing in (or disposing of) trades or businesses (or identifying trades or businesses for such investing or disposition), and

“(iii) developing such trades or businesses.

“(B) TREATMENT OF RESEARCH AND EXPERIMENTATION ACTIVITIES.—Any activity involving research or experimentation (within the meaning of section 469(c)(5)) shall be treated as a trade or business for purposes of clauses (ii) and (iii) of subparagraph (A).

“(C) TREATMENT OF REAL PROPERTY TRADES OR BUSINESSES.—Any activity involving real property development, redevelopment, construction, reconstruction, acquisition, conversion, rental, operation, management, leasing, or brokerage shall be treated as a trade or business for purposes of clauses (ii) and (iii) of subparagraph (A).

“(e) TRANSFER OF APPLICABLE PARTNERSHIP INTEREST TO RELATED PERSON.—

“(1) IN GENERAL.—If a taxpayer transfers any applicable partnership interest, directly or indirectly, to a person related to the taxpayer, the taxpayer shall include in gross income (as ordinary income) so much of the taxpayer’s recharacterization account balance for such taxable year as is allocable to such interest (determined in such manner as the Secretary may provide and reduced by any amount treated as ordinary income under subsection (a) with respect to the transfer of such interest).

“(2) RELATED PERSON.—For purposes of this paragraph, a person is related to the taxpayer if—

“(A) the person is a member of the taxpayer’s family within the meaning of section 318(a)(1), or

“(B) the person performed a service within the current calendar year or the preceding three calendar years in any applicable trade or business in which or for which the taxpayer performed a service.

“(f) REPORTING BY ENTITY OF TAXPAYER’S ANNUAL RECHARACTERIZATION AMOUNT.—A partnership shall report to the Secretary, and include with the information required to be furnished under section 6031(b) to each partner, the amount of the partner’s annual recharacterization amount for the taxable year, if any. A similar rule applies to any entity that receives a report of an annual recharacterization amount for the taxable year.

“(g) COORDINATION WITH SECTION 199A.—No item of income, gain, deduction, or loss, or W-2 wages, which are properly allocable to an applicable partnership interest shall be

taken into account in computing the qualified business income of a taxpayer for purposes of section 199A or the amount of the deduction under such section.

“(h) REGULATIONS.—The Secretary shall issue such regulations or other guidance as necessary to carry out this section, including regulations—

“(1) to prevent the abuse of the purposes of this section, including through—

“(A) the allocation of income to tax indifferent parties, or

“(B) a reduction in the invested capital of the partnership (including attempts to undervalue contributed or loaned property),

“(2) which provide that partnership interests shall not fail to be treated as transferred or held in connection with the performance of services merely because the taxpayer also made contributions to the partnership,

“(3) which provide for the application of this section in cases where the taxpayer has more than 1 applicable interest in a partnership, and

“(4) which provide for the application of this section in cases of tiered structures of entities.”.

(b) COORDINATION WITH SECTION 83.—Subsection (e) of section 83 is amended by striking “or” at the end of paragraph (4), by striking the period at the end of paragraph (5) and inserting “, or”, and by adding at the end the following new paragraph:

“(6) a transfer of a partnership interest to which section 1061 applies.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the amendments made by section 13310 of this Act.

SA 1682. Mr. BENNET submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 104, strike line 1 and all that follows through page 112, line 12 and insert the following:

Subtitle B—Revenue Neutrality
PART I—ENSURING REVENUE
NEUTRALITY

SEC. 12001. ADJUSTMENT OF HIGHEST RATE BRACKETS.

(a) JOINT RETURNS.—The last 2 rows of the table contained in section 1(j)(2)(A), as added by section 11001(a), are amended to read as follows:

“Over \$400,000 but not over \$480,050	\$91,479, plus 35% of the excess over \$400,000.
Over \$480,050	\$119,496.50, plus 39.6% of the excess over \$480,050.”.

(b) HEADS OF HOUSEHOLDS.—The last 2 rows of the table contained in section 1(j)(2)(B), as added by section 11001(a), are amended to read as follows:

“Over \$200,000 but not over \$453,350	\$44,348, plus 35% of the excess over \$200,000.
Over \$453,350	\$133,020.50, plus 39.6% of the excess over \$453,350.”.

(c) UNMARRIED INDIVIDUALS.—The last 2 rows of the table contained in section 1(j)(2)(C), as added by section 11001(a), are amended to read as follows:

“Over \$200,000 but not over \$426,700	\$45,739.50, plus 35% of the excess over \$200,000.
Over \$426,700	\$125,084.50, plus 39.6% of the excess over \$426,700.”.

(d) MARRIED INDIVIDUALS FILING SEPARATE RETURNS.—The last 2 rows of the table contained in section 1(j)(2)(D), as added by section 11001(a), are amended to read as follows:

“Over \$200,000 but not over \$240,026	\$45,739.50, plus 35% of the excess over \$200,000.
Over \$240,026	\$59,748.60, plus 39.6% of the excess over \$240,026.”.

(e) ESTATES AND TRUSTS.—The last 2 rows of the table contained in section 1(j)(2)(E), as added by section 11001(a), are amended to read as follows:

“Over \$9,150 but not over \$12,700	\$1,839, plus 35% of the ex- cess over \$9,150.
Over \$12,700	\$3,081.50, plus 39.6% of the excess over \$12,700.”.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 12002. CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b), as amended by section 13001, is amended by striking “20 percent” and inserting “28 percent”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2018.

SEC. 12003. DECREASE IN ESTATE AND GIFT TAX EXEMPTION.

(a) IN GENERAL.—Section 2010(c)(3) is amended by striking subparagraph (C), as added by this Act.

(b) CONFORMING AMENDMENT.—Subsection (g) of section 2001 is amended to read as follows:

“(g) MODIFICATIONS TO GIFT TAX PAYABLE TO REFLECT DIFFERENT TAX RATES.—For purposes of applying subsection (b)(2) with respect to 1 or more gifts, the rates of tax under subsection (c) in effect at the decedent's death shall, in lieu of the rates of tax in effect at the time of such gifts, be used both to compute—

“(1) the tax imposed by chapter 12 with respect to such gifts, and

“(2) the credit allowed against such tax under section 2505, including in computing—

“(A) the applicable credit amount under section 2505(a)(1), and

“(B) the sum of the amounts allowed as a credit for all preceding periods under section 2505(a)(2).”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to estates of decedents dying and gifts made after December 31, 2017.

SEC. 12004. ORDINARY INCOME TREATMENT IN THE CASE OF PARTNERSHIP INTERESTS HELD IN CONNECTION WITH PERFORMANCE OF SERVICES.

(a) IN GENERAL.—Section 1061, as amended by section 13310(a) of this Act, is amended to read as follows:

“SEC. 1061. PARTNERSHIP INTERESTS HELD IN CONNECTION WITH PERFORMANCE OF SERVICES.

“(a) IN GENERAL.—If one or more applicable partnership interests are held by a taxpayer at any time during the taxable year, so much of—

“(1) the taxpayer's net capital gain with respect to such interests for such taxable year, as does not exceed

“(2) the taxpayer's recharacterization account balance for such taxable year, shall be treated as ordinary income.

“(b) NET CAPITAL GAIN.—

“(1) IN GENERAL.—For purposes of subsection (a)(1), net capital gain shall be determined under section 1222, except that such section shall be applied—

“(A) without regard to the recharacterization of any item as ordinary income under this section,

“(B) by only taking into account items of gain and loss—

“(i) taken into account by the taxpayer under section 702 with respect to any applicable partnership interest,

“(ii) recognized by the taxpayer on the disposition of any such interest, or

“(iii) recognized by the taxpayer under paragraph (4) on a distribution of property with respect to such interest, and

“(C) in the case of a taxable year for which section 1231 gains (as defined in section 1231(a)(3)(A)) exceed section 1231 losses (as defined in section 1231(a)(3)(B)), by treating property which is taken into account in determining such gains and losses as capital assets held for more than 1 year.

“(2) ALLOCATION TO ITEMS OF GAIN.—The amount treated as ordinary income under subsection (a) shall be allocated ratably among the items of long-term capital gain taken into account in determining net capital gain under paragraph (1).

“(3) RECOGNITION OF GAIN ON DISPOSITION OF APPLICABLE PARTNERSHIP INTERESTS.—Any gain on the disposition of any applicable partnership interest shall be recognized notwithstanding any other provision of this title.

“(4) RECOGNITION OF GAIN ON DISTRIBUTIONS OF PARTNERSHIP PROPERTY.—

“(A) IN GENERAL.—In the case of any distribution of property by a partnership with respect to any applicable partnership interest, the partner receiving such property shall recognize gain equal to the excess (if any) of—

“(i) the fair market value of such property at the time of such distribution, over

“(ii) the adjusted basis of such property in the hands of such partner (determined without regard to subparagraph (B)).

“(B) ADJUSTMENT OF BASIS.—In the case of a distribution to which subparagraph (A) applies, the basis of the distributed property in the hands of the distributee partner shall be the amount determined under subparagraph (A)(i).

“(c) RECHARACTERIZATION ACCOUNT BALANCE.—

“(1) IN GENERAL.—For purposes of this section, the term ‘recharacterization account balance’ means, with respect to any taxpayer for any taxable year, the excess (if any) of—

“(A) the sum of—

“(i) the taxpayer's aggregate annual recharacterization amounts with respect to applicable partnership interests for such taxable year, plus

“(ii) the taxpayer's recharacterization account balance for the taxable year preceding such taxable year, over

“(B) the sum of—

“(i) the taxpayer's net ordinary income with respect to applicable partnership interests for such taxable year (determined without regard to this section), plus

“(ii) the amount treated as ordinary income of the taxpayer under this section for the taxable year preceding such taxable year.

“(2) ANNUAL RECHARACTERIZATION AMOUNT.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘annual recharacterization amount’ means, with respect to any applicable partnership interest for any partnership taxable year, an amount equal to the product of—

“(i) the specified rate determined under subparagraph (B) for the calendar year in

which such taxable year begins, multiplied by

“(ii) the excess (if any) of—

“(I) an amount equal to the applicable percentage of the partnership’s aggregate invested capital for such taxable year, over

“(II) the specified capital contribution of the partner with respect to the applicable partnership interest for such taxable year.

If a taxpayer holds an applicable partnership interest for less than the entire taxable year, the amount determined under the preceding sentence shall be ratably reduced.

“(B) SPECIFIED RATE.—For purposes of subparagraph (A), the term ‘specified rate’ means, with respect to any calendar year, a percentage equal to—

“(i) the Federal long-term rate determined under section 1274(d)(1) for the last month of the calendar year, plus

“(ii) 10 percentage points.

“(C) APPLICABLE PERCENTAGE.—

“(i) IN GENERAL.—The term ‘applicable percentage’ means, with respect to any applicable partnership interest, the highest percentage of profits of the partnership that could be allocated with respect to such interest for the taxable year (consistent with the partnership agreement and assuming such facts and circumstances with respect to such taxable year as would result in such highest percentage).

“(ii) SECRETARIAL AUTHORITY.—The Secretary shall prescribe rules for the determination of the applicable percentage in cases in which the percentage of profits of a partnership that are to be allocated with respect to an applicable partnership interest varies on the basis of the aggregate amount of such profits. Such rules may provide a percentage which may be used in lieu of the highest percentage determined under clause (i) in cases where such other percentage is consistent with the purposes of this section.

“(D) AGGREGATE INVESTED CAPITAL.—

“(i) IN GENERAL.—The term ‘aggregate invested capital’ means, with respect to any taxable year, the average daily amount of invested capital of the partnership for such taxable year.

“(ii) INVESTED CAPITAL.—The term ‘invested capital’ means, with respect to any partnership as of any day, the total cumulative value, determined at the time of contribution, of all money or other property contributed to the partnership on or before such day.

“(iii) REDUCTION FOR LIQUIDATION OF PARTNERSHIP INTERESTS.—The invested capital of a partnership shall be reduced by the aggregate amount distributed in liquidation of interests in the partnership.

“(iv) TREATMENT OF CERTAIN INDEBTEDNESS AS INVESTED CAPITAL.—The following amounts shall be treated as invested capital:

“(I) PARTNER LOANS.—The aggregate value (determined as of the time of the loan) of money or other property which a partner loans to the partnership.

“(II) INDEBTEDNESS ELIGIBLE TO SHARE IN EQUITY OF THE PARTNERSHIP.—The face amount of any convertible debt of the partnership or any debt obligation providing equity participation in the partnership.

“(E) SPECIFIED CAPITAL CONTRIBUTION.—

“(i) IN GENERAL.—The term ‘specified capital contribution’ means, with respect to any applicable partnership interest for any taxable year, the average daily amount of contributed capital with respect to such interest for such year.

“(ii) CONTRIBUTED CAPITAL.—The term ‘contributed capital’ means, with respect to applicable partnership interest as of any day, the excess (if any) of—

“(I) the total cumulative value, determined at the time of contribution, of all

money or other property contributed by the partner to the partnership with respect to such interest as of such day, over

“(II) the total cumulative value, determined at the time of distribution, of all money or other property distributed by the partnership to the partner with respect to such interest as of such day.

“(iii) TREATMENT OF RELATED PARTY BORROWINGS.—Any amount borrowed directly or indirectly from the partnership or any other partner of the partnership or any person related to such other partner or such partnership shall not be taken into account under this subparagraph. For purposes of the preceding sentence, a person shall be treated as related to another person if the relationship between such persons would be described in section 267(b) or 707(b) if such sections and section 267(f) were applied by substituting ‘10 percent’ for ‘50 percent’ each place it appears.

“(F) MULTIPLE INTERESTS.—If at any time during a taxable year a taxpayer holds directly or indirectly more than 1 applicable partnership interest in a single partnership, such interests shall be treated as 1 applicable partnership interest for purposes of applying this paragraph.

“(3) NET ORDINARY INCOME.—For purposes of this subsection, the net ordinary income with respect to applicable partnership interests for any taxable year is the excess (if any) of—

“(A) the taxpayer’s distributive share of items of income and gain under section 702 with respect to applicable partnership interests for such taxable year (determined without regard to any items of gain taken into account in determining net capital gain under subsection (b)(1)), over

“(B) the taxpayer’s distributive share of items of deduction and loss under section 702 with respect to such interests for such taxable year (determined without regard to any items of loss taken into account in determining net capital gain under subsection (b)(1)).

“(d) APPLICABLE PARTNERSHIP INTEREST.—For purposes of this section—

“(1) IN GENERAL.—The term ‘applicable partnership interest’ means any interest in a partnership which, directly or indirectly, is transferred to (or is held by) the taxpayer in connection with the performance of services by the taxpayer, or any other person, in any applicable trade or business.

“(2) APPLICABLE TRADE OR BUSINESS.—

“(A) IN GENERAL.—The term ‘applicable trade or business’ means any trade or business conducted on a regular, continuous, and substantial basis which, regardless of whether the activities are conducted in one or more entities, consists, in whole or in part, of—

“(i) raising or returning capital,

“(ii) investing in (or disposing of) trades or businesses (or identifying trades or businesses for such investing or disposition), and

“(iii) developing such trades or businesses.

“(B) TREATMENT OF RESEARCH AND EXPERIMENTATION ACTIVITIES.—Any activity involving research or experimentation (within the meaning of section 469(c)(5)) shall be treated as a trade or business for purposes of clauses (ii) and (iii) of subparagraph (A).

“(C) TREATMENT OF REAL PROPERTY TRADES OR BUSINESSES.—Any activity involving real property development, redevelopment, construction, reconstruction, acquisition, conversion, rental, operation, management, leasing, or brokerage shall be treated as a trade or business for purposes of clauses (ii) and (iii) of subparagraph (A).

“(e) TRANSFER OF APPLICABLE PARTNERSHIP INTEREST TO RELATED PERSON.—

“(1) IN GENERAL.—If a taxpayer transfers any applicable partnership interest, directly

or indirectly, to a person related to the taxpayer, the taxpayer shall include in gross income (as ordinary income) so much of the taxpayer’s recharacterization account balance for such taxable year as is allocable to such interest (determined in such manner as the Secretary may provide and reduced by any amount treated as ordinary income under subsection (a) with respect to the transfer of such interest).

“(2) RELATED PERSON.—For purposes of this paragraph, a person is related to the taxpayer if—

“(A) the person is a member of the taxpayer’s family within the meaning of section 318(a)(1), or

“(B) the person performed a service within the current calendar year or the preceding three calendar years in any applicable trade or business in which or for which the taxpayer performed a service.

“(f) REPORTING BY ENTITY OF TAXPAYER’S ANNUAL RECHARACTERIZATION AMOUNT.—A partnership shall report to the Secretary, and include with the information required to be furnished under section 6031(b) to each partner, the amount of the partner’s annual recharacterization amount for the taxable year, if any. A similar rule applies to any entity that receives a report of an annual recharacterization amount for the taxable year.

“(g) COORDINATION WITH SECTION 199A.—No item of income, gain, deduction, or loss, or W-2 wages, which are properly allocable to an applicable partnership interest shall be taken into account in computing the qualified business income of a taxpayer for purposes of section 199A or the amount of the deduction under such section.

“(h) REGULATIONS.—The Secretary shall issue such regulations or other guidance as necessary to carry out this section, including regulations—

“(1) to prevent the abuse of the purposes of this section, including through—

“(A) the allocation of income to tax indifferent parties, or

“(B) a reduction in the invested capital of the partnership (including attempts to undervalue contributed or loaned property),

“(2) which provide that partnership interests shall not fail to be treated as transferred or held in connection with the performance of services merely because the taxpayer also made contributions to the partnership,

“(3) which provide for the application of this section in cases where the taxpayer has more than 1 applicable interest in a partnership, and

“(4) which provide for the application of this section in cases of tiered structures of entities.”

(b) COORDINATION WITH SECTION 83.—Subsection (e) of section 83 is amended by striking “or” at the end of paragraph (4), by striking the period at the end of paragraph (5) and inserting “, or”, and by adding at the end the following new paragraph:

“(6) a transfer of a partnership interest to which section 1061 applies.”

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the amendments made by section 13310 of this Act.

PART II—FISCAL COMMISSION ON REVENUE NEUTRALITY ALTERNATIVES SEC. 12010. ESTABLISHMENT OF FISCAL COMMISSION.

(a) DEFINITIONS.—In this part:

(1) COMMISSION.—The term “fiscal commission” means the Fiscal Commission on Revenue Neutrality Alternatives established under subsection (b)(1).

(2) FISCAL COMMISSION BILL.—The term “fiscal commission bill” means a bill consisting of the proposed legislative language

of the fiscal commission recommended under subsection (b)(3)(B)(i)(II) and introduced under section 12011.

(b) **ESTABLISHMENT OF FISCAL COMMISSION.**—

(1) **ESTABLISHMENT.**—There is established a joint select committee of Congress to be known as the “Fiscal Commission on Revenue Neutrality Alternatives”.

(2) **GOAL.**—The goal of the fiscal commission shall be to increase revenue to the Treasury over the period of fiscal years 2018 to 2027 by an amount that is not less than the amount by which such revenue would be increased over such period as a result of the amendments made by part I of this subtitle.

(3) **DUTIES.**—

(A) **IN GENERAL.**—The fiscal commission shall provide recommendations and legislative language for increasing revenue as an alternative to the amendments made by part I of this subtitle.

(B) **REPORT, RECOMMENDATIONS, AND LEGISLATIVE LANGUAGE.**—

(i) **IN GENERAL.**—Not later than November 15, 2018, the fiscal commission shall vote on—

(I) a report that contains a detailed statement of the findings, conclusions, and recommendations of the fiscal commission and the estimate of the Congressional Budget Office required by paragraph (5)(D)(ii); and

(II) proposed legislative language to carry out such recommendations as described in subclause (I), which—

(aa) would repeal or modify some or all of the amendments made by part I of this subtitle;

(bb) relates only to revenue; and

(cc) if enacted into law, would result in an increase in revenue to the Treasury over the period of fiscal years 2018 to 2027 in an amount that is not less than the amount by which such revenue would be increased over such period as a result of the amendments made by part I of this subtitle.

Any change to the Rules of the House of Representatives or the Standing Rules of the Senate included in the report or legislative language shall be considered to be merely advisory.

(ii) **APPROVAL OF REPORT AND LEGISLATIVE LANGUAGE.**—The report of the fiscal commission and the proposed legislative language described in clause (i) shall require the approval of a majority of the members of the fiscal commission.

(iii) **TRANSMISSION OF REPORT AND LEGISLATIVE LANGUAGE.**—If the report and legislative language are approved by the fiscal commission pursuant to clause (ii), then not later than November 15, 2018, the fiscal commission shall submit the fiscal commission report and legislative language described in clause (i) to the President, the Vice President, the Speaker of the House of Representatives, and the majority and minority Leaders of each House of Congress.

(4) **MEMBERSHIP.**—

(A) **IN GENERAL.**—The fiscal commission shall be composed of 12 members appointed pursuant to subparagraph (B).

(B) **APPOINTMENT.**—Members of the fiscal commission shall be appointed as follows:

(i) The majority leader of the Senate shall appoint 3 members from among Members of the Senate.

(ii) The minority leader of the Senate shall appoint 3 members from among Members of the Senate.

(iii) The Speaker of the House of Representatives shall appoint 3 members from among Members of the House of Representatives.

(iv) The minority leader of the House of Representatives shall appoint 3 members from among Members of the House of Representatives.

(C) **CO-CHAIRS.**—

(i) **IN GENERAL.**—There shall be two Co-Chairs of the fiscal commission. The majority leader of the Senate shall appoint one Co-Chair from among the members of the fiscal commission. The Speaker of the House of Representatives shall appoint the second Co-Chair from among the members of the fiscal commission. The Co-Chairs shall be appointed not later than 14 calendar days after the date of enactment of this Act.

(ii) **STAFF DIRECTOR.**—The Co-Chairs, acting jointly, shall hire the staff director of the fiscal commission.

(D) **DATE.**—Members of the fiscal commission shall be appointed not later than 14 calendar days after the date of enactment of this Act.

(E) **PERIOD OF APPOINTMENT.**—Members shall be appointed for the life of the fiscal commission. Any vacancy in the fiscal commission shall not affect its powers, but shall be filled not later than 14 calendar days after the date on which the vacancy occurs, in the same manner as the original designation was made. If a member of the fiscal commission ceases to be a Member of the House of Representatives or the Senate, as the case may be, the member is no longer a member of the fiscal commission and a vacancy shall exist.

(5) **ADMINISTRATION.**—

(A) **IN GENERAL.**—To enable the fiscal commission to exercise its powers, functions, and duties, there are authorized to be disbursed by the Senate the actual and necessary expenses of the fiscal commission approved by the co-chairs, subject to the rules and regulations of the Senate.

(B) **EXPENSES.**—In carrying out its functions, the fiscal commission is authorized to incur expenses in the same manner and under the same conditions as the Joint Economic Committee is authorized by section 11 of Public Law 79-304 (15 U.S.C. 1024 (d)).

(C) **QUORUM.**—Seven members of the fiscal commission shall constitute a quorum for purposes of voting, meeting, and holding hearings.

(D) **VOTING.**—

(i) **PROXY VOTING.**—No proxy voting shall be allowed on behalf of the members of the fiscal commission.

(ii) **CONGRESSIONAL BUDGET OFFICE ESTIMATES.**—The Congressional Budget Office shall provide estimates of the legislation (as described in paragraph (3)(B)) in accordance with sections 308(a) and 201(f) of the Congressional Budget Act of 1974 (2 U.S.C. 639(a) and 601(f)) (including estimates of the effect of interest payment on the debt). The fiscal commission may not vote on any version of the report, recommendations, or legislative language unless such estimates are available for consideration by all members of the fiscal commission at least 48 hours prior to the vote as certified by the Co-Chairs.

(E) **MEETINGS.**—

(i) **INITIAL MEETING.**—Not later than 45 calendar days after the date of enactment of this Act, the fiscal commission shall hold its first meeting.

(ii) **AGENDA.**—The Co-Chairs of the fiscal commission shall provide an agenda to the fiscal commission members not less than 48 hours in advance of any meeting.

(F) **HEARINGS.**—

(i) **IN GENERAL.**—The fiscal commission may, for the purpose of carrying out this section, hold such hearings, sit and act at such times and places, require attendance of witnesses and production of books, papers, and documents, take such testimony, receive such evidence, and administer such oaths as the fiscal commission considers advisable.

(ii) **HEARING PROCEDURES AND RESPONSIBILITIES OF CO-CHAIRS.**—

(I) **ANNOUNCEMENT.**—The Co-Chairs of the fiscal commission shall make a public an-

nouncement of the date, place, time, and subject matter of any hearing to be conducted, not less than 7 days in advance of such hearing, unless the Co-Chairs determine that there is good cause to begin such hearing at an earlier date.

(II) **WRITTEN STATEMENT.**—A witness appearing before the fiscal commission shall file a written statement of proposed testimony at least 2 calendar days before the appearance of the witness, unless the requirement is waived by the Co-Chairs, following their determination that there is good cause for failure to comply with such requirement.

(G) **TECHNICAL ASSISTANCE.**—Upon written request of the Co-Chairs, a Federal agency shall provide technical assistance to the fiscal commission in order for the fiscal commission to carry out its duties.

(c) **STAFF OF FISCAL COMMISSION.**—

(1) **IN GENERAL.**—The Co-Chairs of the fiscal commission may jointly appoint and fix the compensation of staff as they deem necessary, within the guidelines for employees of the Senate and following all applicable rules and employment requirements of the Senate.

(2) **ETHICAL STANDARDS.**—Members on the fiscal commission who serve in the House of Representatives shall be governed by the ethics rules and requirements of the House. Members of the Senate who serve on the fiscal commission and staff of the fiscal commission shall comply with the ethics rules of the Senate.

(d) **TERMINATION.**—The fiscal commission shall terminate on January 1, 2019.

SEC. 12011. EXPEDITED CONSIDERATION OF FISCAL COMMISSION RECOMMENDATIONS.

(a) **INTRODUCTION.**—If approved by the majority required by section 12010(b)(3)(B)(ii), the proposed legislative language submitted pursuant to section 12010(b)(3)(B)(iii) shall be introduced in the Senate (by request) on the next day on which the Senate is in session by the majority leader of the Senate or by a Member of the Senate designated by the majority leader of the Senate and shall be introduced in the House of Representatives (by request) on the next legislative day by the majority leader of the House or by a Member of the House designated by the majority leader of the House.

(b) **CONSIDERATION IN THE HOUSE OF REPRESENTATIVES.**—

(1) **REPORTING AND DISCHARGE.**—Any committee of the House of Representatives to which a fiscal commission bill is referred shall report it to the House without amendment not later than 5 calendar days after the date of introduction of a fiscal commission bill described in subsection (a). If a committee fails to report the fiscal commission bill within that period, the committee shall be discharged from further consideration of the fiscal commission bill and the fiscal commission bill shall be referred to the appropriate calendar.

(2) **PROCEEDING TO CONSIDERATION.**—After each committee authorized to consider a fiscal commission bill reports it to the House or has been discharged from its consideration, it shall be in order, not later than the sixth day after introduction of a fiscal commission bill under subsection (a), to move to proceed to consider the fiscal commission bill in the House. All points of order against the motion are waived. Such a motion shall not be in order after the House has disposed of a motion to proceed on a fiscal commission bill addressing a particular submission. The previous question shall be considered as ordered on the motion to its adoption without intervening motion. The motion shall not be debatable. A motion to reconsider the vote by which the motion is disposed of shall not be in order.

(3) **CONSIDERATION.**—The fiscal commission bill shall be considered as read. All points of order against the fiscal commission bill and against its consideration are waived. The previous question shall be considered as ordered on the fiscal commission bill to its passage without intervening motion except two hours of debate equally divided and controlled by the proponent and an opponent. A motion to reconsider the vote on passage of the fiscal commission bill shall not be in order.

(4) **VOTE ON PASSAGE.**—The vote on passage of the fiscal commission bill shall occur not later than November 30, 2018.

(c) **EXPEDITED PROCEDURE IN THE SENATE.**—

(1) **COMMITTEE CONSIDERATION.**—A fiscal commission bill introduced in the Senate under subsection (a) shall be jointly referred to the committee or committees of jurisdiction, which committees shall report the bill without any revision and with a favorable recommendation, an unfavorable recommendation, or without recommendation, not later than 5 calendar days after the date of introduction described in subsection (a). If any committee fails to report the bill within that period, that committee shall be automatically discharged from consideration of the bill, and the bill shall be placed on the appropriate calendar.

(2) **MOTION TO PROCEED.**—Notwithstanding Rule XXII of the Standing Rules of the Senate, it is in order, not later than 2 days of session after the date on which a fiscal commission bill is reported or discharged from all committees to which it was referred, for the majority leader of the Senate or the majority leader's designee to move to proceed to the consideration of the fiscal commission bill. It shall also be in order for any Member of the Senate to move to proceed to the consideration of the fiscal commission bill at any time after the conclusion of such 2-day period. A motion to proceed is in order even though a previous motion to the same effect has been disagreed to. All points of order against the motion to proceed to the fiscal commission bill are waived. The motion to proceed is not debatable. The motion is not subject to a motion to postpone. A motion to reconsider the vote by which the motion is agreed to or disagreed to shall not be in order. If a motion to proceed to the consideration of the fiscal commission bill is agreed to, the fiscal commission bill shall remain the unfinished business until disposed of.

(3) **CONSIDERATION.**—All points of order against the fiscal commission bill and against consideration of the fiscal commission bill are waived. Consideration of the fiscal commission bill and of all debatable motions and appeals in connection therewith shall not exceed a total of 30 hours which shall be divided equally between the Majority and Minority Leaders or their designees. A motion further to limit debate on the fiscal commission bill is in order, shall require an affirmative vote of three-fifths of the Members duly chosen and sworn, and is not debatable. Any debatable motion or appeal is debatable for not to exceed 1 hour, to be divided equally between those favoring and those opposing the motion or appeal. All time used for consideration of the fiscal commission bill, including time used for quorum calls and voting, shall be counted against the total 30 hours of consideration.

(4) **NO AMENDMENTS.**—An amendment to the fiscal commission bill, or a motion to postpone, or a motion to proceed to the consideration of other business, or a motion to recommit the fiscal commission bill, is not in order.

(5) **VOTE ON PASSAGE.**—If the Senate has voted to proceed to the fiscal commission bill, the vote on passage of the fiscal commission bill shall occur immediately fol-

lowing the conclusion of the debate on a fiscal commission bill, and a single quorum call at the conclusion of the debate if requested. The vote on passage of the fiscal commission bill shall occur not later than December 15, 2018.

(6) **RULINGS OF THE CHAIR ON PROCEDURE.**—Appeals from the decisions of the Chair relating to the application of the rules of the Senate, as the case may be, to the procedure relating to a fiscal commission bill shall be decided without debate.

(d) **AMENDMENT.**—The fiscal commission bill shall not be subject to amendment in either the House of Representatives or the Senate.

(e) **CONSIDERATION BY THE OTHER HOUSE.**—

(1) **IN GENERAL.**—If, before passing the fiscal commission bill, one House receives from the other a fiscal commission bill—

(A) the fiscal commission bill of the other House shall not be referred to a committee; and

(B) the procedure in the receiving House shall be the same as if no fiscal commission bill had been received from the other House until the vote on passage, when the fiscal commission bill received from the other House shall supplant the fiscal commission bill of the receiving House.

(2) **REVENUE MEASURE.**—This subsection shall not apply to the House of Representatives if the fiscal commission bill received from the Senate is a revenue measure.

(f) **RULES TO COORDINATE ACTION WITH OTHER HOUSE.**—

(1) **TREATMENT OF FISCAL COMMISSION BILL OF OTHER HOUSE.**—If the Senate fails to introduce or consider a fiscal commission bill under this section, the fiscal commission bill of the House shall be entitled to expedited floor procedures under this section.

(2) **TREATMENT OF COMPANION MEASURES IN THE SENATE.**—If following passage of the fiscal commission bill in the Senate, the Senate then receives the fiscal commission bill from the House of Representatives, the House-passed fiscal commission bill shall not be debatable. The vote on passage of the fiscal commission bill in the Senate shall be considered to be the vote on passage of the fiscal commission bill received from the House of Representatives.

(3) **VETOES.**—If the President vetoes the fiscal commission bill, debate on a veto message in the Senate under this section shall be 1 hour equally divided between the majority and minority leaders or their designees.

(g) **LOSS OF PRIVILEGE.**—The provisions of this section shall cease to apply to the fiscal commission bill if—

(1) the fiscal commission fails to vote on the report or proposed legislative language required under section 12010(b)(3)(B)(i) not later than November 15, 2018;

(2) the fiscal commission bill does not meet the requirements of section 12010(b)(3)(B)(i)(II); or

(3) the fiscal commission bill does not pass both Houses not later than December 15, 2018.

SEC. 12012. FUNDING.

Funding for the fiscal commission shall be derived in equal portions from—

(1) the applicable accounts of the House of Representatives; and

(2) the contingent fund of the Senate from the appropriations account "Miscellaneous Items", subject to the rules and regulations of the Senate.

SEC. 12013. RULEMAKING.

The provisions of this part are enacted by Congress—

(1) as an exercise of the rulemaking power of the House of Representatives and the Senate, respectively, and as such they shall be considered as part of the rules of each House,

respectively, or of that House to which they specifically apply, and such rules shall supersede other rules only to the extent that they are inconsistent therewith; and

(2) with full recognition of the constitutional right of either House to change such rules (so far as relating to such House) at any time, in the same manner, and to the same extent as in the case of any other rule of such House.

SA 1683. Mr. BENNET submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 104, strike line 1 and all that follows through page 112, line 12 and insert the following:

Subtitle B—Revenue Neutrality PART I—ENSURING REVENUE NEUTRALITY

SEC. 12001. ADJUSTMENT OF HIGHEST RATE BRACKETS.

(a) **JOINT RETURNS.**—The last 2 rows of the table contained in section 1(j)(2)(A), as added by section 11001(a), are amended to read as follows:

"Over \$400,000 but not over \$480,050	\$91,479, plus 35% of the excess over \$400,000.
Over \$480,050	\$119,496.50, plus 39.6% of the ex- cess over \$480,050."

(b) **HEADS OF HOUSEHOLDS.**—The last 2 rows of the table contained in section 1(j)(2)(B), as added by section 11001(a), are amended to read as follows:

"Over \$200,000 but not over \$453,350	\$44,348, plus 35% of the excess over \$200,000.
Over \$453,350	\$133,020.50, plus 39.6% of the ex- cess over \$453,350."

(c) **UNMARRIED INDIVIDUALS.**—The last 2 rows of the table contained in section 1(j)(2)(C), as added by section 11001(a), are amended to read as follows:

"Over \$200,000 but not over \$426,700	\$45,739.50, plus 35% of the excess over \$200,000.
Over \$426,700	\$125,084.50, plus 39.6% of the ex- cess over \$426,700."

(d) **MARRIED INDIVIDUALS FILING SEPARATE RETURNS.**—The last 2 rows of the table contained in section 1(j)(2)(D), as added by section 11001(a), are amended to read as follows:

"Over \$200,000 but not over \$240,026	\$45,739.50, plus 35% of the excess over \$200,000.
Over \$240,026	\$59,748.60, plus 39.6% of the ex- cess over \$240,026."

(e) **ESTATES AND TRUSTS.**—The last 2 rows of the table contained in section 1(j)(2)(E), as added by section 11001(a), are amended to read as follows:

"Over \$9,150 but not over \$12,700	\$1,839, plus 35% of the excess over \$9,150.
Over \$12,700	\$3,081.50, plus 39.6% of the excess over \$12,700."

(f) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 12002. CORPORATE TAX RATE.

(a) **IN GENERAL.**—Section 11(b), as amended by section 13001, is amended by striking "20 percent" and inserting "28 percent".

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2018.

SEC. 12003. DECREASE IN ESTATE AND GIFT TAX EXEMPTION.

(a) **IN GENERAL.**—Section 2010(c)(3) is amended by striking subparagraph (C), as added by this Act.

(b) **CONFORMING AMENDMENT.**—Subsection (g) of section 2001 is amended to read as follows:

“(g) **MODIFICATIONS TO GIFT TAX PAYABLE TO REFLECT DIFFERENT TAX RATES.**—For purposes of applying subsection (b)(2) with respect to 1 or more gifts, the rates of tax under subsection (c) in effect at the decedent’s death shall, in lieu of the rates of tax in effect at the time of such gifts, be used both to compute—

“(1) the tax imposed by chapter 12 with respect to such gifts, and

“(2) the credit allowed against such tax under section 2505, including in computing—

“(A) the applicable credit amount under section 2505(a)(1), and

“(B) the sum of the amounts allowed as a credit for all preceding periods under section 2505(a)(2).”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to estates of decedents dying and gifts made after December 31, 2017.

SEC. 12004. ORDINARY INCOME TREATMENT IN THE CASE OF PARTNERSHIP INTERESTS HELD IN CONNECTION WITH PERFORMANCE OF SERVICES.

(a) **IN GENERAL.**—Section 1061, as amended by section 13310(a) of this Act, is amended to read as follows:

“SEC. 1061. PARTNERSHIP INTERESTS HELD IN CONNECTION WITH PERFORMANCE OF SERVICES.

“(a) **IN GENERAL.**—If one or more applicable partnership interests are held by a taxpayer at any time during the taxable year, so much of—

“(1) the taxpayer’s net capital gain with respect to such interests for such taxable year, as does not exceed

“(2) the taxpayer’s recharacterization account balance for such taxable year, shall be treated as ordinary income.

“(b) **NET CAPITAL GAIN.**—

“(1) **IN GENERAL.**—For purposes of subsection (a)(1), net capital gain shall be determined under section 1222, except that such section shall be applied—

“(A) without regard to the recharacterization of any item as ordinary income under this section,

“(B) by only taking into account items of gain and loss—

“(i) taken into account by the taxpayer under section 702 with respect to any applicable partnership interest,

“(ii) recognized by the taxpayer on the disposition of any such interest, or

“(iii) recognized by the taxpayer under paragraph (4) on a distribution of property with respect to such interest, and

“(C) in the case of a taxable year for which section 1231 gains (as defined in section 1231(a)(3)(A)) exceed section 1231 losses (as defined in section 1231(a)(3)(B)), by treating property which is taken into account in determining such gains and losses as capital assets held for more than 1 year.

“(2) **ALLOCATION TO ITEMS OF GAIN.**—The amount treated as ordinary income under subsection (a) shall be allocated ratably among the items of long-term capital gain taken into account in determining net capital gain under paragraph (1).

“(3) **RECOGNITION OF GAIN ON DISPOSITION OF APPLICABLE PARTNERSHIP INTERESTS.**—Any gain on the disposition of any applicable partnership interest shall be recognized notwithstanding any other provision of this title.

“(4) **RECOGNITION OF GAIN ON DISTRIBUTIONS OF PARTNERSHIP PROPERTY.**—

“(A) **IN GENERAL.**—In the case of any distribution of property by a partnership with respect to any applicable partnership interest, the partner receiving such property shall recognize gain equal to the excess (if any) of—

“(i) the fair market value of such property at the time of such distribution, over

“(ii) the adjusted basis of such property in the hands of such partner (determined without regard to subparagraph (B)).

“(B) **ADJUSTMENT OF BASIS.**—In the case of a distribution to which subparagraph (A) applies, the basis of the distributed property in the hands of the distributee partner shall be the amount determined under subparagraph (A)(i).

“(C) **RECHARACTERIZATION ACCOUNT BALANCE.**—

“(1) **IN GENERAL.**—For purposes of this section, the term ‘recharacterization account balance’ means, with respect to any taxpayer for any taxable year, the excess (if any) of—

“(A) the sum of—

“(i) the taxpayer’s aggregate annual recharacterization amounts with respect to applicable partnership interests for such taxable year, plus

“(ii) the taxpayer’s recharacterization account balance for the taxable year preceding such taxable year, over

“(B) the sum of—

“(i) the taxpayer’s net ordinary income with respect to applicable partnership interests for such taxable year (determined without regard to this section), plus

“(ii) the amount treated as ordinary income of the taxpayer under this section for the taxable year preceding such taxable year.

“(2) **ANNUAL RECHARACTERIZATION AMOUNT.**—For purposes of this subsection—

“(A) **IN GENERAL.**—The term ‘annual recharacterization amount’ means, with respect to any applicable partnership interest for any partnership taxable year, an amount equal to the product of—

“(i) the specified rate determined under subparagraph (B) for the calendar year in which such taxable year begins, multiplied by

“(ii) the excess (if any) of—

“(I) an amount equal to the applicable percentage of the partnership’s aggregate invested capital for such taxable year, over

“(II) the specified capital contribution of the partner with respect to the applicable partnership interest for such taxable year.

If a taxpayer holds an applicable partnership interest for less than the entire taxable year, the amount determined under the preceding sentence shall be ratably reduced.

“(B) **SPECIFIED RATE.**—For purposes of subparagraph (A), the term ‘specified rate’ means, with respect to any calendar year, a percentage equal to—

“(i) the Federal long-term rate determined under section 1274(d)(1) for the last month of the calendar year, plus

“(ii) 10 percentage points.

“(C) **APPLICABLE PERCENTAGE.**—

“(1) **IN GENERAL.**—The term ‘applicable percentage’ means, with respect to any applicable partnership interest, the highest percentage of profits of the partnership that could be allocated with respect to such interest for the taxable year (consistent with the partnership agreement and assuming such facts and circumstances with respect to such taxable year as would result in such highest percentage).

“(ii) **SECRETARIAL AUTHORITY.**—The Secretary shall prescribe rules for the determination of the applicable percentage in cases in which the percentage of profits of a partnership that are to be allocated with re-

spect to an applicable partnership interest varies on the basis of the aggregate amount of such profits. Such rules may provide a percentage which may be used in lieu of the highest percentage determined under clause (i) in cases where such other percentage is consistent with the purposes of this section.

“(D) **AGGREGATE INVESTED CAPITAL.**—

“(i) **IN GENERAL.**—The term ‘aggregate invested capital’ means, with respect to any taxable year, the average daily amount of invested capital of the partnership for such taxable year.

“(ii) **INVESTED CAPITAL.**—The term ‘invested capital’ means, with respect to any partnership as of any day, the total cumulative value, determined at the time of contribution, of all money or other property contributed to the partnership on or before such day.

“(iii) **REDUCTION FOR LIQUIDATION OF PARTNERSHIP INTERESTS.**—The invested capital of a partnership shall be reduced by the aggregate amount distributed in liquidation of interests in the partnership.

“(iv) **TREATMENT OF CERTAIN INDEBTEDNESS AS INVESTED CAPITAL.**—The following amounts shall be treated as invested capital:

“(I) **PARTNER LOANS.**—The aggregate value (determined as of the time of the loan) of money or other property which a partner loans to the partnership.

“(II) **INDEBTEDNESS ELIGIBLE TO SHARE IN EQUITY OF THE PARTNERSHIP.**—The face amount of any convertible debt of the partnership or any debt obligation providing equity participation in the partnership.

“(E) **SPECIFIED CAPITAL CONTRIBUTION.**—

“(i) **IN GENERAL.**—The term ‘specified capital contribution’ means, with respect to any applicable partnership interest for any taxable year, the average daily amount of contributed capital with respect to such interest for such year.

“(ii) **CONTRIBUTED CAPITAL.**—The term ‘contributed capital’ means, with respect to applicable partnership interest as of any day, the excess (if any) of—

“(I) the total cumulative value, determined at the time of contribution, of all money or other property contributed by the partner to the partnership with respect to such interest as of such day, over

“(II) the total cumulative value, determined at the time of distribution, of all money or other property distributed by the partnership to the partner with respect to such interest as of such day.

“(iii) **TREATMENT OF RELATED PARTY BORROWINGS.**—Any amount borrowed directly or indirectly from the partnership or any other partner of the partnership or any person related to such other partner or such partnership shall not be taken into account under this subparagraph. For purposes of the preceding sentence, a person shall be treated as related to another person if the relationship between such persons would be described in section 267(b) or 707(b) if such sections and section 267(f) were applied by substituting ‘10 percent’ for ‘50 percent’ each place it appears.

“(F) **MULTIPLE INTERESTS.**—If at any time during a taxable year a taxpayer holds directly or indirectly more than 1 applicable partnership interest in a single partnership, such interests shall be treated as 1 applicable partnership interest for purposes of applying this paragraph.

“(3) **NET ORDINARY INCOME.**—For purposes of this subsection, the net ordinary income with respect to applicable partnership interests for any taxable year is the excess (if any) of—

“(A) the taxpayer’s distributive share of items of income and gain under section 702

with respect to applicable partnership interests for such taxable year (determined without regard to any items of gain taken into account in determining net capital gain under subsection (b)(1)), over

“(B) the taxpayer’s distributive share of items of deduction and loss under section 702 with respect to such interests for such taxable year (determined without regard to any items of loss taken into account in determining net capital gain under subsection (b)(1)).

“(d) APPLICABLE PARTNERSHIP INTEREST.—For purposes of this section—

“(1) IN GENERAL.—The term ‘applicable partnership interest’ means any interest in a partnership which, directly or indirectly, is transferred to (or is held by) the taxpayer in connection with the performance of services by the taxpayer, or any other person, in any applicable trade or business.

“(2) APPLICABLE TRADE OR BUSINESS.—

“(A) IN GENERAL.—The term ‘applicable trade or business’ means any trade or business conducted on a regular, continuous, and substantial basis which, regardless of whether the activities are conducted in one or more entities, consists, in whole or in part, of—

“(i) raising or returning capital,

“(ii) investing in (or disposing of) trades or businesses (or identifying trades or businesses for such investing or disposition), and

“(iii) developing such trades or businesses.

“(B) TREATMENT OF RESEARCH AND EXPERIMENTATION ACTIVITIES.—Any activity involving research or experimentation (within the meaning of section 469(c)(5)) shall be treated as a trade or business for purposes of clauses (ii) and (iii) of subparagraph (A).

“(C) TREATMENT OF REAL PROPERTY TRADES OR BUSINESSES.—Any activity involving real property development, redevelopment, construction, reconstruction, acquisition, conversion, rental, operation, management, leasing, or brokerage shall be treated as a trade or business for purposes of clauses (ii) and (iii) of subparagraph (A).

“(e) TRANSFER OF APPLICABLE PARTNERSHIP INTEREST TO RELATED PERSON.—

“(1) IN GENERAL.—If a taxpayer transfers any applicable partnership interest, directly or indirectly, to a person related to the taxpayer, the taxpayer shall include in gross income (as ordinary income) so much of the taxpayer’s recharacterization account balance for such taxable year as is allocable to such interest (determined in such manner as the Secretary may provide and reduced by any amount treated as ordinary income under subsection (a) with respect to the transfer of such interest).

“(2) RELATED PERSON.—For purposes of this paragraph, a person is related to the taxpayer if—

“(A) the person is a member of the taxpayer’s family within the meaning of section 318(a)(1), or

“(B) the person performed a service within the current calendar year or the preceding three calendar years in any applicable trade or business in which or for which the taxpayer performed a service.

“(f) REPORTING BY ENTITY OF TAXPAYER’S ANNUAL RECHARACTERIZATION AMOUNT.—A partnership shall report to the Secretary, and include with the information required to be furnished under section 6031(b) to each partner, the amount of the partner’s annual recharacterization amount for the taxable year, if any. A similar rule applies to any entity that receives a report of an annual recharacterization amount for the taxable year.

“(g) COORDINATION WITH SECTION 199A.—No item of income, gain, deduction, or loss, or W-2 wages, which are properly allocable to an applicable partnership interest shall be

taken into account in computing the qualified business income of a taxpayer for purposes of section 199A or the amount of the deduction under such section.

“(h) REGULATIONS.—The Secretary shall issue such regulations or other guidance as necessary to carry out this section, including regulations—

“(1) to prevent the abuse of the purposes of this section, including through—

“(A) the allocation of income to tax indifferent parties, or

“(B) a reduction in the invested capital of the partnership (including attempts to undervalue contributed or loaned property),

“(2) which provide that partnership interests shall not fail to be treated as transferred or held in connection with the performance of services merely because the taxpayer also made contributions to the partnership,

“(3) which provide for the application of this section in cases where the taxpayer has more than 1 applicable interest in a partnership, and

“(4) which provide for the application of this section in cases of tiered structures of entities.”

(b) COORDINATION WITH SECTION 83.—Subsection (e) of section 83 is amended by striking “or” at the end of paragraph (4), by striking the period at the end of paragraph (5) and inserting “, or”, and by adding at the end the following new paragraph:

“(6) a transfer of a partnership interest to which section 1061 applies.”

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the amendments made by section 13310 of this Act.

PART II—FISCAL COMMISSION ON REVENUE NEUTRALITY ALTERNATIVES

SEC. 12010. ESTABLISHMENT OF FISCAL COMMISSION.

(a) DEFINITIONS.—In this part:

(1) COMMISSION.—The term “fiscal commission” means the Fiscal Commission on Revenue Neutrality Alternatives established under subsection (b)(1).

(2) FISCAL COMMISSION BILL.—The term “fiscal commission bill” means a bill consisting of the proposed legislative language of the fiscal commission recommended under subsection (b)(3)(B)(i)(II) and introduced under section 12011.

(b) ESTABLISHMENT OF FISCAL COMMISSION.—

(1) ESTABLISHMENT.—There is established a joint select committee of Congress to be known as the “Fiscal Commission on Revenue Neutrality Alternatives”.

(2) GOAL.—The goal of the fiscal commission shall be to reduce the deficit over the period of fiscal years 2018 through 2027 by an amount that is not less than the amount by which the amendments made by part I of this subtitle would reduce the deficit over such period..

(3) DUTIES.—

(A) IN GENERAL.—The fiscal commission shall provide recommendations and legislative language for alternatives to the amendments made in part I of this subtitle that would reduce the deficit over the period of fiscal years 2018 through 2027 by an amount that is not less than the amount by which the amendments made by part I of this subtitle would reduce the deficit over such period.

(B) REPORT, RECOMMENDATIONS, AND LEGISLATIVE LANGUAGE.—

(i) IN GENERAL.—Not later than November 15, 2018, the fiscal commission shall vote on—

(I) a report that contains a detailed statement of the findings, conclusions, and recommendations of the fiscal commission and the estimate of the Congressional Budget Office required by paragraph (5)(D)(ii); and

(II) proposed legislative language to carry out such recommendations as described in subclause (I) that—

(aa) would repeal or modify some or all of the amendments made by part I of this subtitle;

(bb) consists only of provisions which would result in changes in outlays or revenues; and

(cc) if enacted into law, would reduce the deficit over the period of fiscal years 2018 through 2027 by an amount that is not less than the amount by which the amendments made by part I of this subtitle would reduce the deficit over such period.

Any change to the Rules of the House of Representatives or the Standing Rules of the Senate included in the report or legislative language shall be considered to be merely advisory.

(ii) APPROVAL OF REPORT AND LEGISLATIVE LANGUAGE.—The report of the fiscal commission and the proposed legislative language described in clause (i) shall require the approval of a majority of the members of the fiscal commission.

(iii) TRANSMISSION OF REPORT AND LEGISLATIVE LANGUAGE.—If the report and legislative language are approved by the fiscal commission pursuant to clause (ii), then not later than November 15, 2018, the fiscal commission shall submit the fiscal commission report and legislative language described in clause (i) to the President, the Vice President, the Speaker of the House of Representatives, and the majority and minority Leaders of each House of Congress.

(4) MEMBERSHIP.—

(A) IN GENERAL.—The fiscal commission shall be composed of 12 members appointed pursuant to subparagraph (B).

(B) APPOINTMENT.—Members of the fiscal commission shall be appointed as follows:

(i) The majority leader of the Senate shall appoint 3 members from among Members of the Senate.

(ii) The minority leader of the Senate shall appoint 3 members from among Members of the Senate.

(iii) The Speaker of the House of Representatives shall appoint 3 members from among Members of the House of Representatives.

(iv) The minority leader of the House of Representatives shall appoint 3 members from among Members of the House of Representatives.

(C) CO-CHAIRS.—

(i) IN GENERAL.—There shall be two Co-Chairs of the fiscal commission. The majority leader of the Senate shall appoint one Co-Chair from among the members of the fiscal commission. The Speaker of the House of Representatives shall appoint the second Co-Chair from among the members of the fiscal commission. The Co-Chairs shall be appointed not later than 14 calendar days after the date of enactment of this Act.

(ii) STAFF DIRECTOR.—The Co-Chairs, acting jointly, shall hire the staff director of the fiscal commission.

(D) DATE.—Members of the fiscal commission shall be appointed not later than 14 calendar days after the date of enactment of this Act.

(E) PERIOD OF APPOINTMENT.—Members shall be appointed for the life of the fiscal commission. Any vacancy in the fiscal commission shall not affect its powers, but shall be filled not later than 14 calendar days after the date on which the vacancy occurs, in the same manner as the original designation was made. If a member of the fiscal commission ceases to be a Member of the House of Representatives or the Senate, as the case may be, the member is no longer a member of the fiscal commission and a vacancy shall exist.

(5) ADMINISTRATION.—

(A) IN GENERAL.—To enable the fiscal commission to exercise its powers, functions, and duties, there are authorized to be disbursed by the Senate the actual and necessary expenses of the fiscal commission approved by the co-chairs, subject to the rules and regulations of the Senate.

(B) EXPENSES.—In carrying out its functions, the fiscal commission is authorized to incur expenses in the same manner and under the same conditions as the Joint Economic Committee is authorized by section 11 of Public Law 79-304 (15 U.S.C. 1024 (d)).

(C) QUORUM.—Seven members of the fiscal commission shall constitute a quorum for purposes of voting, meeting, and holding hearings.

(D) VOTING.—

(i) PROXY VOTING.—No proxy voting shall be allowed on behalf of the members of the fiscal commission.

(ii) CONGRESSIONAL BUDGET OFFICE ESTIMATES.—The Congressional Budget Office shall provide estimates of the legislation (as described in paragraph (3)(B)) in accordance with sections 308(a) and 201(f) of the Congressional Budget Act of 1974 (2 U.S.C. 639(a) and 601(f)) (including estimates of the effect of interest payment on the debt). The fiscal commission may not vote on any version of the report, recommendations, or legislative language unless such estimates are available for consideration by all members of the fiscal commission at least 48 hours prior to the vote as certified by the Co-Chairs.

(E) MEETINGS.—

(i) INITIAL MEETING.—Not later than 45 calendar days after the date of enactment of this Act, the fiscal commission shall hold its first meeting.

(ii) AGENDA.—The Co-Chairs of the fiscal commission shall provide an agenda to the fiscal commission members not less than 48 hours in advance of any meeting.

(F) HEARINGS.—

(i) IN GENERAL.—The fiscal commission may, for the purpose of carrying out this section, hold such hearings, sit and act at such times and places, require attendance of witnesses and production of books, papers, and documents, take such testimony, receive such evidence, and administer such oaths as the fiscal commission considers advisable.

(ii) HEARING PROCEDURES AND RESPONSIBILITIES OF CO-CHAIRS.—

(I) ANNOUNCEMENT.—The Co-Chairs of the fiscal commission shall make a public announcement of the date, place, time, and subject matter of any hearing to be conducted, not less than 7 days in advance of such hearing, unless the Co-Chairs determine that there is good cause to begin such hearing at an earlier date.

(II) WRITTEN STATEMENT.—A witness appearing before the fiscal commission shall file a written statement of proposed testimony at least 2 calendar days before the appearance of the witness, unless the requirement is waived by the Co-Chairs, following their determination that there is good cause for failure to comply with such requirement.

(G) TECHNICAL ASSISTANCE.—Upon written request of the Co-Chairs, a Federal agency shall provide technical assistance to the fiscal commission in order for the fiscal commission to carry out its duties.

(C) STAFF OF FISCAL COMMISSION.—

(1) IN GENERAL.—The Co-Chairs of the fiscal commission may jointly appoint and fix the compensation of staff as they deem necessary, within the guidelines for employees of the Senate and following all applicable rules and employment requirements of the Senate.

(2) ETHICAL STANDARDS.—Members on the fiscal commission who serve in the House of Representatives shall be governed by the

ethics rules and requirements of the House. Members of the Senate who serve on the fiscal commission and staff of the fiscal commission shall comply with the ethics rules of the Senate.

(d) TERMINATION.—The fiscal commission shall terminate on January 1, 2019.

SEC. 12011. EXPEDITED CONSIDERATION OF FISCAL COMMISSION RECOMMENDATIONS.

(a) INTRODUCTION.—If approved by the majority required by section 12010(b)(3)(B)(ii), the proposed legislative language submitted pursuant to section 12010(b)(3)(B)(iii) shall be introduced in the Senate (by request) on the next day on which the Senate is in session by the majority leader of the Senate or by a Member of the Senate designated by the majority leader of the Senate and shall be introduced in the House of Representatives (by request) on the next legislative day by the majority leader of the House or by a Member of the House designated by the majority leader of the House.

(b) CONSIDERATION IN THE HOUSE OF REPRESENTATIVES.—

(1) REPORTING AND DISCHARGE.—Any committee of the House of Representatives to which a fiscal commission bill is referred shall report it to the House without amendment not later than 5 calendar days after the date of introduction of a fiscal commission bill described in subsection (a). If a committee fails to report the fiscal commission bill within that period, the committee shall be discharged from further consideration of the fiscal commission bill and the fiscal commission bill shall be referred to the appropriate calendar.

(2) PROCEEDING TO CONSIDERATION.—After each committee authorized to consider a fiscal commission bill reports it to the House or has been discharged from its consideration, it shall be in order, not later than the sixth day after introduction of a fiscal commission bill under subsection (a), to move to proceed to consider the fiscal commission bill in the House. All points of order against the motion are waived. Such a motion shall not be in order after the House has disposed of a motion to proceed on a fiscal commission bill addressing a particular submission. The previous question shall be considered as ordered on the motion to its adoption without intervening motion. The motion shall not be debatable. A motion to reconsider the vote by which the motion is disposed of shall not be in order.

(3) CONSIDERATION.—The fiscal commission bill shall be considered as read. All points of order against the fiscal commission bill and against its consideration are waived. The previous question shall be considered as ordered on the fiscal commission bill to its passage without intervening motion except two hours of debate equally divided and controlled by the proponent and an opponent. A motion to reconsider the vote on passage of the fiscal commission bill shall not be in order.

(4) VOTE ON PASSAGE.—The vote on passage of the fiscal commission bill shall occur not later than November 30, 2018.

(c) EXPEDITED PROCEDURE IN THE SENATE.—

(1) COMMITTEE CONSIDERATION.—A fiscal commission bill introduced in the Senate under subsection (a) shall be jointly referred to the committee or committees of jurisdiction, which committees shall report the bill without any revision and with a favorable recommendation, an unfavorable recommendation, or without recommendation, not later than 5 calendar days after the date of introduction described in subsection (a). If any committee fails to report the bill within that period, that committee shall be automatically discharged from consideration of

the bill, and the bill shall be placed on the appropriate calendar.

(2) MOTION TO PROCEED.—Notwithstanding Rule XXII of the Standing Rules of the Senate, it is in order, not later than 2 days of session after the date on which a fiscal commission bill is reported or discharged from all committees to which it was referred, for the majority leader of the Senate or the majority leader's designee to move to proceed to the consideration of the fiscal commission bill. It shall also be in order for any Member of the Senate to move to proceed to the consideration of the fiscal commission bill at any time after the conclusion of such 2-day period. A motion to proceed is in order even though a previous motion to the same effect has been disagreed to. All points of order against the motion to proceed to the fiscal commission bill are waived. The motion to proceed is not debatable. The motion is not subject to a motion to postpone. A motion to reconsider the vote by which the motion is agreed to or disagreed to shall not be in order. If a motion to proceed to the consideration of the fiscal commission bill is agreed to, the fiscal commission bill shall remain the unfinished business until disposed of.

(3) CONSIDERATION.—All points of order against the fiscal commission bill and against consideration of the fiscal commission bill are waived. Consideration of the fiscal commission bill and of all debatable motions and appeals in connection therewith shall not exceed a total of 30 hours which shall be divided equally between the Majority and Minority Leaders or their designees. A motion further to limit debate on the fiscal commission bill is in order, shall require an affirmative vote of three-fifths of the Members duly chosen and sworn, and is not debatable. Any debatable motion or appeal is debatable for not to exceed 1 hour, to be divided equally between those favoring and those opposing the motion or appeal. All time used for consideration of the fiscal commission bill, including time used for quorum calls and voting, shall be counted against the total 30 hours of consideration.

(4) NO AMENDMENTS.—An amendment to the fiscal commission bill, or a motion to postpone, or a motion to proceed to the consideration of other business, or a motion to recommit the fiscal commission bill, is not in order.

(5) VOTE ON PASSAGE.—If the Senate has voted to proceed to the fiscal commission bill, the vote on passage of the fiscal commission bill shall occur immediately following the conclusion of the debate on a fiscal commission bill, and a single quorum call at the conclusion of the debate if requested. The vote on passage of the fiscal commission bill shall occur not later than December 15, 2018.

(6) RULINGS OF THE CHAIR ON PROCEDURE.—Appeals from the decisions of the Chair relating to the application of the rules of the Senate, as the case may be, to the procedure relating to a fiscal commission bill shall be decided without debate.

(d) AMENDMENT.—The fiscal commission bill shall not be subject to amendment in either the House of Representatives or the Senate.

(e) CONSIDERATION BY THE OTHER HOUSE.—

(1) IN GENERAL.—If, before passing the fiscal commission bill, one House receives from the other a fiscal commission bill—

(A) the fiscal commission bill of the other House shall not be referred to a committee; and

(B) the procedure in the receiving House shall be the same as if no fiscal commission bill had been received from the other House until the vote on passage, when the fiscal commission bill received from the other

House shall supplant the fiscal commission bill of the receiving House.

(2) **REVENUE MEASURE.**—This subsection shall not apply to the House of Representatives if the fiscal commission bill received from the Senate is a revenue measure.

(f) **RULES TO COORDINATE ACTION WITH OTHER HOUSE.**—

(1) **TREATMENT OF FISCAL COMMISSION BILL OF OTHER HOUSE.**—If the Senate fails to introduce or consider a fiscal commission bill under this section, the fiscal commission bill of the House shall be entitled to expedited floor procedures under this section.

(2) **TREATMENT OF COMPANION MEASURES IN THE SENATE.**—If following passage of the fiscal commission bill in the Senate, the Senate then receives the fiscal commission bill from the House of Representatives, the House-passed fiscal commission bill shall not be debatable. The vote on passage of the fiscal commission bill in the Senate shall be considered to be the vote on passage of the fiscal commission bill received from the House of Representatives.

(3) **VETOES.**—If the President vetoes the fiscal commission bill, debate on a veto message in the Senate under this section shall be 1 hour equally divided between the majority and minority leaders or their designees.

(g) **LOSS OF PRIVILEGE.**—The provisions of this section shall cease to apply to the fiscal commission bill if—

(1) the fiscal commission fails to vote on the report or proposed legislative language required under section 12010(b)(3)(B)(i) not later than November 15, 2018;

(2) the fiscal commission bill does not meet the requirements of section 12010(b)(3)(B)(i)(II); or

(3) the fiscal commission bill does not pass both Houses not later than December 15, 2018.

SEC. 12012. FUNDING.

Funding for the fiscal commission shall be derived in equal portions from—

(1) the applicable accounts of the House of Representatives; and

(2) the contingent fund of the Senate from the appropriations account “Miscellaneous Items”, subject to the rules and regulations of the Senate.

SEC. 12013. RULEMAKING.

The provisions of this part are enacted by Congress—

(1) as an exercise of the rulemaking power of the House of Representatives and the Senate, respectively, and as such they shall be considered as part of the rules of each House, respectively, or of that House to which they specifically apply, and such rules shall supersede other rules only to the extent that they are inconsistent therewith; and

(2) with full recognition of the constitutional right of either House to change such rules (so far as relating to such House) at any time, in the same manner, and to the same extent as in the case of any other rule of such House.

SA 1684. Mr. HATCH submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part IV of subtitle C of title I, add the following:

SEC. 13311. PROHIBITION ON CASH, GIFT CARDS, AND OTHER NON-TANGIBLE PERSONAL PROPERTY AS EMPLOYEE ACHIEVEMENT AWARDS.

(a) **IN GENERAL.**—Subparagraph (A) of section 274(j)(3) is amended—

(1) by striking “The term” and inserting the following:

“(i) **IN GENERAL.**—The term”.

(2) by redesignating clauses (i), (ii), and (iii) as subclauses (I), (II), and (III), respectively, and conforming the margins accordingly; and

(3) by adding at the end the following new clause:

“(ii) **TANGIBLE PERSONAL PROPERTY.**—For purposes of clause (i), the term ‘tangible personal property’ shall not include—

“(I) cash, cash equivalents, gift cards, gift coupons, or gift certificates (other than arrangements conferring only the right to select and receive tangible personal property from a limited array of such items pre-selected or pre-approved by the employer), or

“(II) vacations, meals, lodging, tickets to theater or sporting events, stocks, bonds, other securities, and other similar items.”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to prizes and awards granted in taxable years beginning after December 31, 2017.

SA 1685. Mr. HATCH submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part III of subtitle A of title I, insert the following:

SEC. 11030. DEDUCTION FOR TUITION PAYMENTS FOR QUALIFIED RELIGIOUS INSTRUCTION.

(a) **IN GENERAL.**—Section 170 is amended by redesignating subsection (p) as subsection (q), and by inserting after subsection (o) the following new subsection:

“(p) **TREATMENT OF CERTAIN TUITION PAYMENTS PAID FOR QUALIFIED RELIGIOUS INSTRUCTION.**—

“(1) **IN GENERAL.**—For purposes of this section, 25 percent of any amount described in paragraph (2) shall be treated as a charitable contribution.

“(2) **AMOUNT DESCRIBED.**—For purposes of paragraph (1), an amount is described in this paragraph if—

“(A) such amount would be treated as payment of qualified tuition and related expenses for purposes of section 25A(f)(1) but for the fact that such payment is made to a primary or secondary educational organization described in subparagraph (b)(1)(A)(ii) rather than an eligible educational institution (as defined in section 25A(f)(2)),

“(B) such payment is made after December 31, 2018, and before January 1, 2021,

“(C) such organization certifies that 30 percent of the instruction it provides each academic year consists of qualified religious instruction, and

“(D) such organization has provided the taxpayer a statement which contains the information required by section 6050T.

“(3) **QUALIFIED RELIGIOUS INSTRUCTION.**—For purposes of this subsection, the term ‘qualified religious instruction’ means academic instruction or training regarding a particular religion (including tenets, doctrines, beliefs, rituals, customs, and rites) of a type not generally offered in public school curricula, which is provided by a teacher or other instructor who is certified as having had significant post-secondary religious studies.

“(4) **NO DOUBLE BENEFIT.**—No deduction shall be allowed under this subsection for the amount of any expense for which a deduction, credit, or exclusion is allowed to the taxpayer under any other provision of this chapter.”.

(b) **INFORMATION RETURNS.**—Subpart B of part III of subchapter A of chapter 61 is amended by adding at the end the following new section:

“SEC. 6050X. RETURNS RELATING TO TUITION FOR QUALIFIED RELIGIOUS EDUCATION.

“(a) **IN GENERAL.**—Any educational institution described in section 170(p)(2)(A) which meets the requirements of section 170(p)(2)(B) shall make a return with respect to any individual from whom it receives tuition payments and related expenses, in such manner and at such time as the Secretary may by regulations prescribe, which contains:

“(1) the name, address, and TIN of the individual with respect to whom tuition payments and related expenses are received,

“(2) the net amount of payments for tuition and related expenses described in section 170(p)(2)(A) received with respect to the individual during the calendar year,

“(3) a certification that the institution meets the requirements of section 170(p)(2)(B), and

“(4) such other information as the Secretary may prescribe.

“(b) **STATEMENTS TO BE FURNISHED TO INDIVIDUALS WITH RESPECT TO WHOM INFORMATION IS REQUIRED.**—Every person required to make a return under subsection (a) shall furnish to each individual whose name is required to be set forth in such return under subparagraph (a)(1) a written statement showing—

“(1) the name, address, and phone number of the information contact of the person required to make such return, and

“(2) the information described in subsection (a).

The written statement required under the preceding sentence shall be furnished on or before January 31 of the year following the calendar year for which the return under subsection (a) was required to be made.”.

(c) **EXEMPTION FROM SUBSTANTIATION REQUIREMENT.**—Section 170(f)(8)(A) is amended by adding at the end the following: “The preceding sentence shall not apply to any amount treated as a charitable contribution by reason of subsection (p).”

(d) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2018.

(2) **NO INFERENCE.**—Nothing in the amendments made by this section shall create any inference regarding the tax treatment of any other payment for religious education or training made before, on, or after such date.

SA 1686. Mr. FLAKE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. McCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 485, between lines 4 and 5, insert the following:

“(5) **EXCEPTION FOR AMOUNTS INCLUDED IN SUBPART F INCOME.**—Paragraph (1) shall not apply to any amount paid or accrued by the taxpayer to the extent such payment is included in the gross income of a United States shareholder under section 951(a).”

SA 1687. Mr. BARRASSO submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. McCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . REPEAL OF HEALTH INSURANCE TAX.

Subsection (j) of section 9010 of the Patient Protection and Affordable Care Act is amended by striking “, and” at the end of paragraph (1) and all that follows through “2017”.

SA 1688. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part III of subtitle A of title I, insert the following:

SEC. 11030. RIGHT START CHILD CARE AND EDUCATION ACT.

(a) INCREASE IN EMPLOYER-PROVIDED CHILD CARE CREDIT.—

(1) INCREASE IN CREDITABLE PERCENTAGE OF CHILD CARE EXPENDITURES.—Paragraph (1) of section 45F(a) is amended by striking “25 percent” and inserting “35 percent”.

(2) INCREASE IN CREDITABLE PERCENTAGE OF RESOURCE AND REFERRAL EXPENDITURES.—Paragraph (2) of section 45F(a) is amended by striking “10 percent” and inserting “20 percent”.

(3) INCREASE IN MAXIMUM CREDIT.—Subsection (b) of section 45F is amended by striking “\$150,000” and inserting “\$225,000”.

(4) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2017.

(b) INCREASE IN DEPENDENT CARE CREDIT.—

(1) INCREASE IN INCOMES ELIGIBLE FOR FULL CREDIT.—Paragraph (2) of section 21(a) is amended by striking “\$15,000” and inserting “\$30,000”.

(2) INCREASE IN PERCENTAGE OF EXPENSES ALLOWABLE.—Paragraph (2) of section 21(a) is amended—

(A) by striking “35 percent” and inserting “50 percent”, and

(B) by striking “20 percent” and inserting “35 percent”.

(3) INCREASE IN DOLLAR LIMIT ON AMOUNT CREDITABLE.—Subsection (c) of section 21 is amended—

(A) by striking “\$3,000” in paragraph (1) and inserting “\$6,000”, and

(B) by striking “\$6,000” in paragraph (2) and inserting “\$12,000”.

(4) CREDIT TO BE REFUNDABLE.—

(A) IN GENERAL.—The Internal Revenue Code of 1986 is amended—

(i) by redesignating section 21 as section 36C, and

(ii) by moving section 36C, as so redesignated, from subpart A of part IV of subchapter A of chapter 1 to the location immediately before section 37 in subpart C of part IV of subchapter A of chapter 1.

(B) TECHNICAL AMENDMENTS.—

(i) Paragraph (1) of section 23(f) is amended by striking “21(e)” and inserting “36C(e)”.

(ii) Paragraph (6) of section 35(g) is amended by striking “21(e)” and inserting “36C(e)”.

(iii) Paragraph (1) of section 36C(a) (as redesignated by subparagraph (A)) is amended by striking “this chapter” and inserting “this subtitle”.

(iv) Subparagraph (C) of section 129(a)(2) is amended by striking “section 21(e)” and inserting “section 36C(e)”.

(v) Paragraph (2) of section 129(b) is amended by striking “section 21(d)(2)” and inserting “section 36C(d)(2)”.

(vi) Paragraph (1) of section 129(e) is amended by striking “section 21(b)(2)” and inserting “section 36C(b)(2)”.

(vii) Subsection (e) of section 213 is amended by striking “section 21” and inserting “section 36C”.

(viii) Subparagraph (H) of section 6213(g)(2) is amended by striking “section 21” and inserting “section 36C”.

(ix) Subparagraph (L) of section 6213(g)(2) is amended by striking “section 21, 24, or 32” and inserting “section 24, 32, or 36C”.

(x) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “36C,” after “36B.”.

(xi) The table of sections for subpart C of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 36B the following:

“Sec. 36C. Expenses for household and dependent care services necessary for gainful employment.”.

(xii) The table of sections for subpart A of such part IV is amended by striking the item relating to section 21.

(5) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2017.

(c) 3-YEAR CREDIT FOR INDIVIDUALS HOLDING CHILD CARE-RELATED DEGREES WHO WORK IN LICENSED CHILD CARE FACILITIES.—

(1) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 is amended by inserting after section 25D the following new section:

“SEC. 25E. RIGHT START CHILD CARE AND EDUCATION CREDIT.

“(a) ALLOWANCE OF CREDIT.—In the case of an individual who is an eligible child care provider for the taxable year, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year the amount of \$2,000.

“(b) 3-YEAR CREDIT.—

“(1) IN GENERAL.—The credit allowable by subsection (a) for any taxable year to an individual shall be allowed for such year only if the individual elects the application of this section for such year.

“(2) ELECTION.—An election to have this section apply may not be made by an individual for any taxable year if such an election by such individual is in effect for any 3 prior taxable years.

“(c) ELIGIBLE CHILD CARE PROVIDER.—For purposes of this section—

“(1) IN GENERAL.—The term ‘eligible child care provider’ means, for any taxable year, any individual if—

“(A) as of the close of such taxable year, such individual holds a bachelor’s degree in early childhood education, child care, or a related degree and such degree was awarded by an eligible educational institution (as defined in section 25A(f)(2)), and

“(B) during such taxable year, such individual performs at least 1,200 hours of child care services at a facility if—

“(i) the principal use of the facility is to provide child care services,

“(ii) no more than 25 percent of the children receiving child care services at the facility are children (as defined in section 152(f) of the individual or such individual’s spouse, and

“(iii) the facility meets the requirements of all applicable laws and regulations of the State or local government in which it is located, including the licensing of the facility as a child care facility.

Subparagraph (B)(i) shall not apply to a facility which is the principal residence (within the meaning of section 121) of the operator of the facility.

“(2) CHILD CARE SERVICES.—The term ‘child care services’ means child care and early childhood education.”.

(2) CLERICAL AMENDMENT.—The table of sections for subpart A of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 25D the following new item:

“Sec. 25E. Right Start Child Care and Education Credit.”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2017.

(d) INCREASE IN EXCLUSION FOR EMPLOYER-PROVIDED DEPENDENT CARE ASSISTANCE.—

(1) IN GENERAL.—Subparagraph (A) of section 129(a)(2) is amended by striking “\$5,000 (\$2,500)” and inserting “\$7,500 (\$3,750)”.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to taxable years beginning after December 31, 2017.

SA 1689. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. 1 ____ . REPEAL OF PERCENTAGE DEPLETION ALLOWANCE FOR CERTAIN HARDROCK MINES.

(a) IN GENERAL.—Section 613(a) is amended by inserting “(other than hardrock mines located on lands subject to the general mining laws or on land patented under the general mining laws)” after “In the case of the mines”.

(b) GENERAL MINING LAWS DEFINED.—Section 613 of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(f) GENERAL MINING LAWS.—For purposes of subsection (a), the term ‘general mining laws’ means those Acts which generally comprise chapters 2, 12A, and 16, and sections 161 and 162 of title 30 of the United States Code.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SA 1690. Mr. TOOMEY (for himself and Mr. CRUZ) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 304, strike lines 17 through 20 and insert the following:

“(B) which participated in and received funds through a program described in section 25A(f)(2)(B) during the preceding taxable year,

“(C) which is not described in the first sentence of section 511(a)(2)(B) (relating to State colleges and universities), and

“(D) the aggregate fair market value of

SA 1691. Mr. JOHNSON (for himself and Mr. GRAHAM) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part V of subtitle A of title I, insert the following:

SEC. 11052. SUSPENSION OF CORPORATE DEDUCTION FOR STATE AND LOCAL INCOME TAXES.

(a) CORPORATE STATE AND LOCAL INCOME TAXES.—

(1) In general. Paragraph (6) of section 164(b), as added by section 11042(a) of this Act, is amended—

(A) in the heading, by striking “INDIVIDUAL”,

(B) in the matter preceding subparagraph (A), by striking “an individual and”, and

(C) in subparagraph (A)—

(1) by inserting “in the case of all individual,” before “paragraphs (1) and (2)”, and

(ii) by striking “and” at the end,

(D) in subparagraph (B), by striking the period and inserting “, and”, and

(E) by adding at the end the following new subparagraph:

“(C) in the case of a corporation, the second sentence of subsection (a) shall not apply.”

(2) **TRADE OR BUSINESS EXPENSE.**—Section 162, as amended by sections 13307, 13308, and 13531 of this Act, is amended by redesignating subsection (t) as subsection (u) and by inserting after subsection (s) the following new subsection:

“(t) **SUSPENSION OF DEDUCTION FOR STATE AND LOCAL TAXES.**—In the case of a corporation and a taxable year beginning after December 31, 2017, and before January 1, 2026, no deduction otherwise allowable under this section shall be allowed for any State or local income, war profits, and excess profits taxes (as described in section 164(a)(3)).”

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall take effect as if included in the amendment made by section 11042(a) of this Act.

(b) **INCREASE IN RATE FOR DEDUCTION FOR QUALIFIED BUSINESS INCOME OF PASS-THRU ENTITIES.**—

(1) **IN GENERAL.**—Section 199A of the Internal Revenue Code of 1986, as added by section 11011 of this Act, is amended—

(A) in paragraph (2) of subsection (a), by striking “17.4 percent” and inserting “the applicable percentage (as determined under subsection (g))”, and

(B) in paragraphs (1)(B) and (2)(A) of subsection (b), by striking “17.4 percent” each place it appears and inserting “the applicable percentage (as determined under subsection (g))”.

(2) **APPLICABLE PERCENTAGE.**—Section 199A of the Internal Revenue Code of 1986, as added by section 11011 of this Act, is amended—

(A) by redesignating subsection (g) as subsection (h), and

(B) by inserting after subsection (f) the following new subsection:

“(g) **APPLICABLE PERCENTAGE.**—

“(1) **IN GENERAL.**—For purposes of this section, the applicable percentage shall be equal to the sum of 17.4 percent plus the additional percentage (as determined under paragraph (2)).

“(2) **ADDITIONAL PERCENTAGE.**—The additional percentage shall be the amount (expressed as a percentage) which is determined by the Secretary to permit an increase in the deduction allowed under this section in an amount equal to the increase in revenue resulting from the amendments made by subsection (a) of section 11052 of the Tax Cuts and Jobs Act.”

(3) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SA 1692. Mr. CARPER submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. EXTENDING INVESTMENT TAX CREDITS FOR NEW QUALIFIED FUEL CELL MOTOR VEHICLES AND ALTERNATIVE FUEL INFRASTRUCTURE.

(a) **NEW QUALIFIED FUEL CELL MOTOR VEHICLE.**—

(1) **IN GENERAL.**—Section 30B(k)(1) is amended by striking “December 31, 2016” and inserting “December 31, 2021”.

(2) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to property purchased after December 31, 2016.

(b) **QUALIFIED ALTERNATIVE FUEL VEHICLE REFUELING PROPERTY.**—

(1) **IN GENERAL.**—Section 30C(g) is amended by striking “December 31, 2016” and inserting “December 31, 2021”.

(2) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to property placed in service after December 31, 2016.

SA 1693. Mr. CARPER submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of subpart B of part IX of subtitle C of title I, insert the following:

SEC. 13824. SPLIT 100 PERCENT RESEARCH CREDIT FOR CONTRACT RESEARCH EXPENSES.

(a) **IN GENERAL.**—Subparagraph (A) of section 41(b)(3) is amended to read as follows:

“(A) **IN GENERAL.**—

“(i) **TAXPAYERS PAYING FOR CONTRACTED RESEARCH.**—The term ‘contract research expenses’ means 65 percent of any amount paid or incurred by the taxpayer to any person (other than an employee of the taxpayer) for qualified research.

“(ii) **TAXPAYERS PERFORMING CONTRACTED RESEARCH.**—In the case of a taxpayer (other than an entity described in subparagraph (C) or (D) or subsection (e)(6)) who receives amounts from any person (other than an employer of the taxpayer) for qualified research on behalf of such person, the term ‘contract research expenses’ means so much of the qualified research expenses paid or incurred by the taxpayer as does not exceed 35 percent of the amounts so received from such person.

“(iii) **SPECIAL RULES.**—For purposes of clause (ii)—

“(I) **TRADE OR BUSINESS.**—The qualified research expenses of the taxpayer shall be determined as if the trade or business of the taxpayer were the conduct of qualified research on behalf of other persons.

“(II) **RESEARCH NOT TREATED AS FUNDED RESEARCH.**—Subparagraph (H) of subsection (d)(4) shall not apply.

“(III) **QUALIFIED RESEARCH.**—The qualified research expenses of a taxpayer shall be determined as if the conditions of subparagraph (B) of subsection (d)(1) are satisfied if the business component described in subparagraph (B)(ii) thereof is a business component of either of the taxpayers described in clauses (i) and (ii).

“(IV) **LIMITATION.**—The qualified research expenses of a taxpayer shall not include any expenses that would not be eligible as in-house research expenses for purposes of paragraph (2).

“(iv) **DENIAL OF DOUBLE BENEFIT.**—The amount of any in-house research expenses taken into account under this section with respect to a taxpayer described in clause (ii) shall be reduced by the amount of the contract research expenses taken into account under such clause with respect to such taxpayer for the taxable year.”

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2017.

SA 1694. Mr. CARPER submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike part VI of subtitle A of title I.

SA 1695. Mr. CARPER submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part I of subtitle A of title I, insert the following:

SEC. 11003. ADJUSTMENT OF HIGHEST RATE BRACKETS.

(a) **JOINT RETURNS.**—The last 2 rows of the table contained in section 1(j)(2)(A), as added by section 11001(a), are amended to read as follows:

“Over \$400,000 but not over \$480,050	\$91,479, plus 35% of the excess over \$400,000.
Over \$480,050	\$119,496.50, plus 39.6% of the excess over \$480,050.”

(b) **HEADS OF HOUSEHOLDS.**—The last 2 rows of the table contained in section 1(j)(2)(B), as added by section 11001(a), are amended to read as follows:

“Over \$200,000 but not over \$453,350	\$44,348, plus 35% of the excess over \$200,000.
Over \$453,350	\$133,020.50, plus 39.6% of the excess over \$453,350.”

(c) **UNMARRIED INDIVIDUALS.**—The last 2 rows of the table contained in section 1(j)(2)(C), as added by section 11001(a), are amended to read as follows:

“Over \$200,000 but not over \$426,700	\$45,739.50, plus 35% of the excess over \$200,000.
Over \$426,700	\$125,084.50, plus 39.6% of the excess over \$426,700.”

(d) **MARRIED INDIVIDUALS FILING SEPARATE RETURNS.**—The last 2 rows of the table contained in section 1(j)(2)(D), as added by section 11001(a), are amended to read as follows:

“Over \$200,000 but not over \$240,026	\$45,739.50, plus 35% of the excess over \$200,000.
Over \$240,026	\$59,748.60, plus 39.6% of the excess over \$240,026.”

(e) **ESTATES AND TRUSTS.**—The last 2 rows of the table contained in section 1(j)(2)(E), as added by section 11001(a), are amended to read as follows:

“Over \$9,150 but not over \$12,700	\$1,839, plus 35% of the excess over \$9,150.
Over \$12,700	\$3,081.50, plus 39.6% of the excess over \$12,700.”

(f) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SA 1696. Mr. CARPER (for himself, Mr. CASEY, Mr. COONS, Mr. BENNET, and Mrs. FEINSTEIN) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of subpart B of part IX of subtitle C of title I, insert the following:

SEC. 13824. EXTENSION AND PHASEOUT OF RESIDENTIAL ENERGY EFFICIENT PROPERTY.

(a) EXTENSION.—Section 25D(h) is amended by striking “December 31, 2016 (December 31, 2021, in the case of any qualified solar electric property expenditures and qualified solar water heating property expenditures)”, and inserting “December 31, 2021”.

(b) PHASEOUT.—

(1) IN GENERAL.—Paragraphs (3), (4), and (5) of section 25D(a) are amended by striking “30 percent” each place it appears and inserting “the applicable percentage”.

(2) CONFORMING AMENDMENT.—Section 25D(g) is amended by striking “paragraphs (1) and (2) of”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on January 1, 2017.

SEC. 13825. EXTENSION AND PHASEOUT OF ENERGY CREDIT.

(a) CREDIT PERCENTAGE FOR GEOTHERMAL ENERGY PROPERTY.—Section 48(a)(2)(A)(i)(II) is amended by striking “paragraph (3)(A)(i)” and inserting “clause (i) or (iii) of paragraph (3)(A)”.

(b) EXTENSION OF SOLAR AND THERMAL ENERGY PROPERTY.—Section 48(a)(3)(A) is amended—

(1) in clause (ii) by striking “periods ending before January 1, 2017” and inserting “property the construction of which begins before January 1, 2022”; and

(2) in clause (vii) by striking “periods ending before January 1, 2017” and inserting “property the construction of which begins before January 1, 2022”.

(c) PHASEOUT OF 30-PERCENT CREDIT RATE FOR GEOTHERMAL ENERGY PROPERTY.—Section 48(a)(6) is amended—

(1) in the heading, by inserting “AND GEOTHERMAL” after “SOLAR”;

(2) in subparagraph (A), by striking “paragraph (3)(A)(i)” and inserting “clause (i) or (iii) of paragraph (3)(A)”;

(3) in subparagraph (B), by striking “property energy property described in paragraph (3)(A)(i)” and inserting “energy property described in clause (i) or (iii) of paragraph (3)(A)”.

(d) PHASEOUT OF 30-PERCENT CREDIT RATE FOR FIBER-OPTIC SOLAR, QUALIFIED FUEL CELL, AND QUALIFIED SMALL WIND ENERGY PROPERTY.—

(1) IN GENERAL.—Section 48(a) is amended by adding the following:

“(7) PHASEOUT FOR FIBER-OPTIC SOLAR, QUALIFIED FUEL CELL, AND QUALIFIED SMALL WIND ENERGY PROPERTY.—In the case of any energy property described in paragraph (3)(A)(ii), qualified fuel cell property, or qualified small wind property, the energy percentage determined under paragraph (2) shall be equal to—

“(A) in the case of any property the construction of which begins after December 31, 2019, and before January 1, 2021, 26 percent, and

“(B) in the case of any property the construction of which begins after December 31, 2020, and before January 1, 2022, 22 percent.”.

(2) CONFORMING AMENDMENT.—Section 48(a)(2)(A) is amended by striking “paragraph (6)” and inserting “paragraphs (6) and (7)”.

(e) EXTENSION OF QUALIFIED FUEL CELL PROPERTY.—Section 48(c)(1)(D) is amended by striking “for any period after December 31, 2016” and inserting “the construction of which does not begin before January 1, 2022”.

(f) EXTENSION OF QUALIFIED MICROTURBINE PROPERTY.—Section 48(c)(2)(D) is amended by striking “for any period after December 31, 2016” and inserting “the construction of which does not begin before January 1, 2022”.

(g) EXTENSION OF COMBINED HEAT AND POWER SYSTEM PROPERTY.—Section 48(c)(3)(A)(iv) is amended by striking “which is placed in service before January 1, 2017” and inserting “the construction of which begins before January 1, 2022”.

(h) EXTENSION OF QUALIFIED SMALL WIND ENERGY PROPERTY.—Section 48(c)(4)(C) is amended by striking “for any period after December 31, 2016” and inserting “the construction of which does not begin before January 1, 2022”.

(i) EFFECTIVE DATE.—The amendments made by this section shall take effect on January 1, 2017.

SEC. 13826. WASTE HEAT TO POWER PROPERTY.

(a) IN GENERAL.—

(1) INTRODUCTION OF WASTE TO HEAT POWER ENERGY PROPERTY.—Section 48(a)(3)(A) is amended—

(A) at the end of clause (vi) by striking “or”; and

(B) at the end of clause (vii) by inserting “or” after the comma; and

(C) by adding the following:

“(viii) waste heat to power property.”.

(2) DEFINITIONS AND LIMITATIONS.—Section 48(c) is amended by adding at the end the following:

“(5) WASTE HEAT TO POWER PROPERTY.—

“(A) IN GENERAL.—The term ‘waste heat to power property’ means property—

“(i) comprising a system which generates electricity through the recovery of a qualified waste heat resource, and

“(ii) the construction of which begins before January 1, 2022.

“(B) QUALIFIED WASTE HEAT RESOURCE.—The term ‘qualified waste heat resource’ means—

“(i) exhaust heat or flared gas from an industrial process that does not have, as its primary purpose, the production of electricity, and

“(ii) a pressure drop in any gas for an industrial or commercial process.

“(C) LIMITATIONS.—

“(i) IN GENERAL.—For purposes of subsection (a)(1), the basis of any waste heat to power property taken into account under this section shall not exceed the excess of—

“(I) the basis of such property, over

“(II) the fair market value of comparable property which does not have the capacity to capture and convert a qualified waste heat resource to electricity.

“(ii) CAPACITY LIMITATION.—The term ‘waste heat to power property’ shall not include any property comprising a system if such system has a capacity in excess of 50 megawatts.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after December 31, 2016, in taxable years ending after such date, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SA 1697. Mr. BLUMENTHAL (for himself and Mr. MURPHY) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 11044.

SA 1698. Mr. VAN HOLLEN submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018;

which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . CERTIFICATION OF NO PRESIDENTIAL BENEFIT.

(a) IN GENERAL.—The provisions of this Act shall be null and void and of no effect until—

(1) the Commissioner of the Internal Revenue Service certifies that, based on a review of the tax returns of the President of the United States for the 3 most recent taxable years, the President would not have benefited in any of such taxable years if the provisions of this Act had been in effect in such year; and

(2) the Commissioner makes publicly available the tax returns on which such certification is based.

(b) REDACTION OF CERTAIN INFORMATION.—The tax returns which must be made publicly available by the Commissioner of the Internal Revenue Service under subsection (a) may be redacted to remove such information as the Director of the Office of Government Ethics, in consultation with the Secretary of the Treasury, determines appropriate.

SA 1699. Mr. VAN HOLLEN submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . PRESIDENTIAL TAX RETURN DISCLOSURE REQUIREMENT.

(a) IN GENERAL.—The provisions of this Act shall be null and void and of no effect until the President of the United States makes available to the public the President’s tax returns for not less than the 3 most recent taxable years.

(b) REDACTION OF CERTAIN INFORMATION.—The tax returns which must be made public under subsection (a) may be redacted to remove such information as the Director of the Office of Government Ethics, in consultation with the Secretary of the Treasury, determines appropriate.

SA 1700. Ms. STABENOW (for herself, Ms. BALDWIN, Ms. HEITKAMP, and Ms. KLOBUCHAR) submitted an amendment intended to be proposed by her to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 13305 and insert the following:

SEC. 13305. REPEAL OF DEDUCTION FOR DOMESTIC PRODUCTION ACTIVITIES FOR FOSSIL FUELS; DELAY IN CORPORATE RATE REDUCTION.

(a) REPEAL OF DEDUCTION FOR DOMESTIC PRODUCTION ACTIVITIES FOR FOSSIL FUELS.—

(1) IN GENERAL.—Subparagraph (B) of section 199(c)(4) is amended by striking “or” at the end of clause (ii), by striking the period at the end of clause (iii) and inserting “, or”, and by adding at the end the following new clauses:

“(iv) the production, refining, processing, transportation, or distribution of oil, gas, or any primary product thereof.”.

(2) CONFORMING AMENDMENTS.—

(A) Section 199(c)(3) is amended by striking subparagraph (C).

(B) Section 199(c)(4)(A)(i)(III) is amended by striking “, natural gas.”.

(C) Section 199(d)(9) is amended by striking all through “the term ‘primary product’” in subparagraph (C) and inserting the following: “(9) PRIMARY PRODUCT.—For purposes of subsection (c)(4)(B), the term ‘primary product’,”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to gross receipts received after December 31, 2017.

(b) DELAY OF CORPORATE RATE REDUCTION.—Section 13001(c) and 13002(f) of this Act are each amended by striking “2018” each place it appears and inserting “2019”.

SA 1701. Ms. STABENOW (for herself, Mr. CASEY, Mr. VAN HOLLEN, Mr. CARDIN, Mr. WYDEN, Mr. MENENDEZ, Mr. UDALL, Mr. BOOKER, and Mr. REED) submitted an amendment intended to be proposed by her to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of subpart A of part I of subtitle C, add the following:

SEC. 13303. EXCEPTION TO REDUCED RATES BASED ON REAL HOUSEHOLD WAGES.

(a) PUBLICATION OF AVERAGE REAL HOUSEHOLD WAGES.—Not later than December 31, 2017, the Congressional Budget Office shall publish a report indicating average household wage income in the United States for 2017. For each subsequent calendar year, not later than December 31 of that year, the Congressional Budget Office shall publish a report indicating average household wage income in the United States for the year, adjusted for inflation.

(b) EXCEPTION.—If for any calendar year after 2019, average real household wage income has not increased by at least \$4,000 as compared to 2017 (as determined in the reports published under subsection (a)), then the provisions of the Internal Revenue Code

of 1986 which are amended by section 13001 and 13002 shall each be amended to read as if the amendments made by such section had not been enacted.

SA 1702. Ms. STABENOW (for herself, Mr. CASEY, and Mr. VAN HOLLEN) submitted an amendment intended to be proposed by her to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of subpart A of part I of subtitle C, add the following:

SEC. 13303. EXCEPTION TO REDUCED RATES BASED ON REAL HOUSEHOLD WAGES.

If changes in the Employment Cost Index between December 31, 2017 and any calendar year after 2019 do not equate to at least a \$4,000 increase per household, then the provisions of the Internal Revenue Code of 1986 which are amended by section 13001 and 13002 shall each be amended to read as if the amendments made by such section had not been enacted.

SA 1703. Ms. STABENOW (for herself, Mr. CASEY, Mr. VAN HOLLEN, Mr. CARDIN, Mr. BROWN, Mr. WYDEN, Mr. UDALL, Mr. BOOKER, and Mr. REED) submitted an amendment intended to be proposed by her to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of subpart A of part I of subtitle C, add the following:

SEC. 13303. EXCEPTION TO REDUCED RATES BASED ON REAL HOUSEHOLD WAGES.

(a) DETERMINATION OF AVERAGE REAL HOUSEHOLD WAGES.—Not later than Decem-

ber 31 of each calendar year, the Secretary of the Treasury (in consultation with the Secretary of Labor) shall determine the average real household wages for the calendar year.

(b) CERTIFICATION.—If the Secretary of the Treasury does not certify that the average real household wages for any calendar year after December 31, 2019, (as determined under subsection (a)) exceeds the average real household wages for calendar year 2017 (as so determined) by \$4,000 or more, the provisions of the Internal Revenue Code of 1986 which are amended by section 13001 and 13002 shall each be amended to read as if the amendments made by such section had not been enacted.

(c) EFFECTIVE DATE.—The amendments made by this subsection (b) shall apply to taxable years beginning after December 31 of the first calendar year for which no certification is made under subsection (b).

SA 1704. Mr. Kaine (for himself and Mr. MANCHIN) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 104, strike line 15 and all that follows through page 112, line 12 and insert the following:

Subtitle B—Permanent Individual Income Tax Relief for Middle Class

SEC. 12001. AMENDMENT OF INCOME TAX BRACKETS.

(a) MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES.—The table contained in subsection (a) of section 1 is amended to read as follows:

If taxable income is:

Not over \$19,050	10% of taxable income.
Over \$19,050 but not over \$77,400	\$1,905, plus 12% of the excess over \$19,050.
Over \$77,400 but not over \$140,000	\$8,907, plus 22% of the excess over \$77,400.
Over \$140,000 but not over \$320,000	\$22,679, plus 24% of the excess over \$140,000.
Over \$320,000 but not over \$400,000	\$65,879, plus 32% of the excess over \$320,000.
Over \$400,000 but not over \$480,050	\$91,479, plus 35% of the excess over \$400,000.
Over \$480,050	\$119,496.50, plus 39.6% of the excess over \$480,050.

(b) HEADS OF HOUSEHOLDS.—The table contained in subsection (b) of section 1 is amended to read as follows:

If taxable income is:

Not over \$13,600	10% of taxable income.
Over \$13,600 but not over \$51,800	\$1,360, plus 12% of the excess over \$13,600.
Over \$51,800 but not over \$70,000	\$5,944, plus 22% of the excess over \$51,800.
Over \$70,000 but not over \$160,000	\$9,948, plus 24% of the excess over \$70,000.
Over \$160,000 but not over \$200,000	\$31,548, plus 32% of the excess over \$160,000.
Over \$200,000 but not over \$453,350	\$44,348, plus 35% of the excess over \$200,000.
Over \$453,350	\$133,020.50, plus 39.6% of the excess over \$453,350.

(c) UNMARRIED INDIVIDUALS OTHER THAN SURVIVING SPOUSES AND HEADS OF HOUSE-

HOLDS.—The table contained in subsection (c) of section 1 is amended to read as follows:

If taxable income is:

Not over \$9,525	10% of taxable income.
Over \$9,525 but not over \$38,700	\$952.50, plus 12% of the excess over \$9,525.
Over \$38,700 but not over \$70,000	\$4,453.50, plus 22% of the excess over \$38,700.
Over \$70,000 but not over \$160,000	\$11,339.50, plus 24% of the excess over \$70,000.
Over \$160,000 but not over \$200,000	\$32,939.50, plus 32% of the excess over \$160,000.
Over \$200,000 but not over \$426,700	\$45,739.50, plus 35% of the excess over \$200,000.
Over \$426,700	\$125,084.50, plus 39.6% of the excess over \$426,700.

The tax is:

(d) MARRIED INDIVIDUALS FILING SEPARATE RETURNS.—The table contained in subsection (d) of section 1 is amended to read as follows:

If taxable income is:

Not over \$9,525	10% of taxable income.
Over \$9,525 but not over \$38,700	\$952.50, plus 12% of the excess over \$9,525.
Over \$38,700 but not over \$70,000	\$4,453.50, plus 22% of the excess over \$38,700.
Over \$70,000 but not over \$160,000	\$11,339.50, plus 24% of the excess over \$70,000.
Over \$160,000 but not over \$200,000	\$32,939.50, plus 32% of the excess over \$160,000.
Over \$200,000 but not over \$240,026	\$45,739.50, plus 35% of the excess over \$200,000.
Over \$240,026	\$59,748.60, plus 39.6% of the excess over \$240,026.

(e) ESTATES AND TRUSTS.—The table contained in subsection (e) of section 1 is amended to read as follows:

If taxable income is:

Not over \$2,550	10% of taxable income.
Over \$2,550 but not over \$9,150	\$255, plus 24% of the excess over \$2,550.
Over \$9,150 but not over \$12,700	\$1,839, plus 35% of the excess over \$9,150.
Over \$12,700	\$3,081.50, plus 39.6% of the excess over \$12,700.

(f) INFLATION ADJUSTMENT.—Section 1(f)(2)(A), as amended by this Act, is amended by striking “1992” and inserting “2017”.

(g) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

SEC. 12002. DECREASE IN ESTATE AND GIFT TAX EXEMPTION.

(a) IN GENERAL.—Section 2010(c)(3) is amended by striking subparagraph (C), as added by this Act.

(b) CONFORMING AMENDMENT.—Subsection (g) of section 2001 is amended to read as follows:

“(g) MODIFICATIONS TO GIFT TAX PAYABLE TO REFLECT DIFFERENT TAX RATES.—For purposes of applying subsection (b)(2) with respect to 1 or more gifts, the rates of tax under subsection (c) in effect at the decedent’s death shall, in lieu of the rates of tax in effect at the time of such gifts, be used both to compute—

“(1) the tax imposed by chapter 12 with respect to such gifts, and

“(2) the credit allowed against such tax under section 2505, including in computing—

“(A) the applicable credit amount under section 2505(a)(1), and

“(B) the sum of the amounts allowed as a credit for all preceding periods under section 2505(a)(2).”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to estates of decedents dying and gifts made after December 31, 2017.

SEC. 12003. CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b), as amended by this Act, is amended by striking “20 percent” and inserting “25 percent”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2018.

SA 1705. Mr. Kaine submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. McConnell (for Mr. Hatch (for himself and Ms. Murkowski)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part III of subtitle A of title I, insert the following:

SEC. 11030. WORK OPPORTUNITY TAX CREDIT FOR MILITARY SPOUSES.

(a) IN GENERAL.—Section 51(d)(1) is amended—

(1) by striking “or” at the end of subparagraph (I),

(2) by striking the period at the end of subparagraph (J) and inserting “, or”, and

(3) by adding at the end the following new subparagraph:

“(K) a qualified military spouse.”.

(b) QUALIFIED MILITARY SPOUSE.—Section 51(d) is amended by adding at the end the following new paragraph:

“(16) QUALIFIED MILITARY SPOUSE.—The term ‘qualified military spouse’ means the spouse or domestic partner (as recognized under State law or by the Armed Forces) of a member of the Armed Forces.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to individuals who begin work for the employer after December 31, 2017.

SA 1706. Mr. Kaine submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. McConnell (for Mr. Hatch (for himself and Ms. Murkowski)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 75, strike line 7 and all that follows through page 76, line 3.

SA 1707. Mr. Kaine (for himself and Mr. Cardin) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. McConnell (for Mr. Hatch (for himself and Ms. Murkowski)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 13402.

SA 1708. Mr. Reed submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. McConnell (for Mr. Hatch (for himself and Ms. Murkowski)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 269, strike line 21 and all that follows through page 273, line 4 and insert the following:

The tax is:

SEC. 13601. EXPANSION OF DENIAL OF DEDUCTION FOR CERTAIN EXCESSIVE EMPLOYEE REMUNERATION.

(a) APPLICATION TO ALL CURRENT AND FORMER EMPLOYEES.—

(1) IN GENERAL.—Section 162(m) is amended—

(A) by striking “covered employee” each place it appears in paragraphs (1) and (4) and inserting “covered individual”, and

(B) by striking “such employee” each place it appears in subparagraphs (A) and (G) of paragraph (4) and inserting “such individual”.

(2) COVERED INDIVIDUAL.—Paragraph (3) of section 162(m) is amended to read as follows:

“(3) COVERED INDIVIDUAL.—For purposes of this subsection, the term ‘covered individual’ means any individual who is an officer, director, or employee of the taxpayer or a former officer, director, or employee of the taxpayer.”.

(3) CONFORMING AMENDMENTS.—

(A) Section 48D(b)(3)(A) is amended by inserting “(as in effect for taxable years beginning before January 1, 2018)” after “section 162(m)(3)”.

(B) Section 409A(b)(3)(D)(ii) is amended by inserting “(as in effect for taxable years beginning before January 1, 2018)” after “section 162(m)(3)”.

(b) EXPANSION OF APPLICABLE EMPLOYEE REMUNERATION.—

(1) ELIMINATION OF EXCEPTION FOR COMMISSION-BASED PAY.—

(A) IN GENERAL.—Paragraph (4) of section 162(m), as amended by subsection (a), is amended by striking subparagraph (B) and by redesignating subparagraphs (C) through (G) as subparagraphs (B) through (F), respectively.

(B) CONFORMING AMENDMENTS.—

(i) Section 162(m)(5) is amended—

(I) by striking “subparagraphs (B), (C), and (D) thereof” in subparagraph (E) and inserting “subparagraphs (B) and (C) thereof”, and

(II) by striking “subparagraphs (F) and (G)” in subparagraph (G) and inserting “subparagraphs (E) and (F)”.

(ii) Section 162(m)(6) is amended—

(I) by striking “subparagraphs (B), (C), and (D) thereof” in subparagraph (D) and inserting “subparagraphs (B) and (C) thereof”, and

(II) by striking “subparagraphs (F) and (G)” in subparagraph (G) and inserting “subparagraphs (E) and (F)”.

(2) INCLUSION OF PERFORMANCE-BASED COMPENSATION.—

(A) IN GENERAL.—Paragraph (4) of section 162(m), as amended by subsection (a) and paragraph (1) of this subsection, is amended

by striking subparagraph (B) and redesignating subparagraphs (C) through (F) as subparagraphs (B) through (E), respectively.

(B) CONFORMING AMENDMENTS.—

(i) Section 162(m)(5), as amended by paragraph (1), is amended—

(I) by striking “subparagraphs (B) and (C) thereof” in subparagraph (E) and inserting “subparagraph (B) thereof”, and

(II) by striking “subparagraphs (E) and (F)” in subparagraph (G) and inserting “subparagraphs (D) and (E)”.

(ii) Section 162(m)(6), as amended by paragraph (1), is amended—

(I) by striking “subparagraphs (B) and (C) thereof” in subparagraph (D) and inserting “subparagraph (B) thereof”, and

(II) by striking “subparagraphs (E) and (F)” in subparagraph (G) and inserting “subparagraphs (D) and (E)”.

(C) EXPANSION OF APPLICABLE EMPLOYER.—Paragraph (2) of section 162(m) is amended to read as follows:

“(2) PUBLICLY HELD CORPORATION.—For purposes of this subsection, the term ‘publicly held corporation’ means any corporation which is an issuer (as defined in section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78c))—

“(A) the securities of which are registered under section 12 of such Act (15 U.S.C. 78l), or

“(B) that is required to file reports under section 15(d) of such Act (15 U.S.C. 780(d)).”.

(D) REGULATORY AUTHORITY.—

(1) IN GENERAL.—Section 162(m) is amended by adding at the end the following new paragraph:

“(7) REGULATIONS.—The Secretary may prescribe such guidance, rules, or regulations, including with respect to reporting, as are necessary to carry out the purposes of this subsection.”.

(2) CONFORMING AMENDMENT.—Paragraph (6) of section 162(m) is amended by striking subparagraph (H).

(E) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SA 1709. Mr. REED submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . CORPORATE EXCISE TAX FOR EXCESSIVE SHARE REPURCHASES.

(a) IN GENERAL.—Chapter 36 of subtitle D is amended by adding after subchapter D the following new subchapter:

“Subchapter E—Corporate Excise Tax for Excessive Share Repurchases

“Sec. 4491. Corporate excise tax for excessive share repurchases.

“SEC. 4491. CORPORATE EXCISE TAX FOR EXCESSIVE SHARE REPURCHASES.

“(a) TAX IMPOSED.—In the case of a corporation which purchases not less than \$10,000,000 of outstanding shares of stock in itself during the taxable year, there is hereby imposed on such corporation for the taxable year a tax equal to 15 percent of the taxable income of such corporation.”.

(b) CLERICAL AMENDMENT.—The table of subchapters for chapter 36 is amended by adding at the end the following new item:

“SUBCHAPTER E—CORPORATE EXCISE TAX FOR EXCESSIVE SHARE REPURCHASES”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SA 1710. Mr. BOOKER (for himself, Ms. HIRONO, Mr. MARKEY, Mr. MENENDEZ, Mr. HEINRICH, Mrs. FEINSTEIN, and Mr. BLUMENTHAL) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of subpart A of part I of subtitle C, add the following:

SEC. 13303. EXCEPTION TO REDUCED RATES BASED ON MEDICARE PROGRAM SEQUESTRATION.

(a) IN GENERAL.—In any case in which there is a sequestration under the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 931 et seq.) that reduces budgetary resources for the Medicare program under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.) because of a debit that is attributable to the enactment of this title or the amendments made by this title, the provisions of the Internal Revenue Code of 1986 which are amended by section 13001 and 13002 shall each be amended to read as if the amendments made by such section had not been enacted.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the first fiscal year to which a sequestration under subsection (a) applies.

SA 1711. Mr. THUNE (for himself, Mr. ROBERTS, Mr. GRASSLEY, Mr. ROUNDS, and Mr. HOEVEN) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page ____, line ____, strike “(g) TERMINATION.—” and insert:

“(g) DEDUCTION ALLOWED TO SPECIFIED AGRICULTURAL OR HORTICULTURAL COOPERATIVES.—

“(1) IN GENERAL.—In the case of any taxable year of a specified agricultural or horticultural cooperative beginning after December 31, 2017, there shall be allowed a deduction in an amount equal to the lesser of—

“(A) 17.4 percent of the cooperative’s taxable income for the taxable year, or

“(B) 50 percent of the W-2 wages of the cooperative with respect to its trade or business.

“(2) SPECIFIED AGRICULTURAL OR HORTICULTURAL COOPERATIVE.—For purposes of this subsection, the term ‘specified agricultural or horticultural cooperative’ means an organization to which part I of subchapter T applies which is engaged in—

“(A) the manufacturing, production, growth, or extraction in whole or significant part of any agricultural or horticultural product,

“(B) the marketing of agricultural or horticultural products which its patrons have so manufactured, produced, grown, or extracted, or

“(C) the provision of supplies, equipment, or services to farmers or to organizations described in subparagraph (A) or (B).

“(h) TERMINATION.—

SA 1712. Mr. CORNYN submitted an amendment intended to be proposed to

amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place in subtitle D of title I, insert the following:

SEC. ____ . CLARIFICATION OF DEFINITION OF QUALIFYING INCOME FOR A PUBLICLY TRADED PARTNERSHIP.

(a) IN GENERAL.—Section 7704(d)(1) is amended—

(1) in subparagraph (F), by striking “and” at the end;

(2) in subparagraph (G), by striking the period at the end and inserting “, and”; and

(3) by inserting after subparagraph (G) the following new subparagraph:

“(H) income inclusions under sections 951 and 951A, and other similar amounts included in gross income with respect to the ownership of stock.”.

(b) EFFECTIVE DATE.—The amendments made by subsection (a) shall apply to income inclusions on or after November 2, 2017.

SA 1713. Mr. ISAKSON submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 76, strike lines 4 through 12 and insert the following:

SEC. 11043. SUSPENSION OF DEDUCTION FOR CERTAIN RESIDENCE INTEREST.

(a) HOME EQUITY INTEREST.—Section 163(h)(3)(A)(ii) is amended by inserting “in the case of taxable years beginning before January 1, 2018, or after December 31, 2025,” before “home equity indebtedness”.

(b) CERTAIN ADDITIONAL INDEBTEDNESS.—Section 163(h)(3)(B) is amended by adding at the end the following new clause:

“(iii) ADDITIONAL LIMITATION.—Such term shall not include any indebtedness incurred after December 31, 2017, and before January 1, 2026, which does not have priority (within the meaning of such term as used in section 6323) over all other indebtedness secured by the qualified residence which is also incurred in acquiring, constructing, or substantially improving the residence.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after December 31, 2017.

SA 1714. Mr. DAINES (for himself, Mrs. ERNST, Mr. LANKFORD, Mr. MORAN, Mr. INHOFE, Mr. BLUNT, Mrs. FISCHER, and Mr. LEE) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 43, strike line 16 and all that follows through page 45, line 20 and insert the following:

“(4) PARTIAL CREDIT ALLOWED FOR CERTAIN OTHER DEPENDENTS.—

“(A) IN GENERAL.—The credit determined under subsection (a) (after the application of

paragraph (2)) shall be increased by \$500 for each dependent of the taxpayer (as defined in section 152) other than a qualifying child described in subsection (c).

“(B) EXCEPTION FOR CERTAIN NONCITIZENS.—Subparagraph (A) shall not apply with respect to any individual who would not be a dependent if subparagraph (A) of section 152(b)(3) were applied without regard to all that follows ‘resident of the United States’.

“(5) MAXIMUM AMOUNT OF REFUNDABLE CREDIT.—

“(A) IN GENERAL.—Subsection (d)(1)(A) shall be applied without regard to paragraphs (2) and (5) of this subsection.

“(B) ADJUSTMENT FOR INFLATION.—In the case of a taxable year beginning after 2017, subsection (d)(1)(A) shall be applied as if the \$1,000 amount in subsection (a) were increased (but not to exceed the amount under paragraph (2) of this subsection) by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins. Any increase determined under the preceding sentence shall be rounded to the next highest multiple of \$100.

“(6) EARNED INCOME THRESHOLD FOR REFUNDABLE CREDIT.—Subsection (d)(1)(B)(i) shall be applied by substituting ‘\$2,500’ for ‘\$3,000’.

“(7) SOCIAL SECURITY NUMBER REQUIRED.—No credit shall be allowed under subsection (d) to a taxpayer with respect to any qualifying child unless the taxpayer includes the social security number of such child on the return of tax for the taxable year. For purposes of the preceding sentence, the term ‘social security number’ means a social security number issued to an individual by the Social Security Administration, but only if the social security number is issued to a citizen of the United States or is issued pursuant to subclause (I) (or that portion of subclause (III) that relates to subclause (I)) of section 205(c)(2)(B)(i) of the Social Security Act.

“(8) CREDIT ALLOWED WITH RESPECT TO UNBORN CHILDREN.—

“(A) IN GENERAL.—The term ‘qualifying child’ includes an unborn child (as defined in section 1841(d) of title 18, United States Code) for any such taxable year if such child is born and issued a social security number (as defined in subsection (h)(7)) before the due date for the return of tax (without regard to extensions) for the taxable year.

“(B) DOUBLE CREDIT IN CASE OF CHILDREN UNABLE TO CLAIM CREDIT.—In the case of any child born during a taxable year described in paragraph (1) who is not taken into account under subparagraph (A) for the taxable year immediately preceding the taxable year in which the child is born, the amount of the credit determined under this section with respect to such child for the taxable year of the child’s birth shall be increased by 100 percent.”.

SA 1715. Mr. CORNYN (for himself, Mr. INHOFE, and Mr. ROBERTS) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

In section 11011, after subsection (a), insert the following:

(b) APPLICATION TO PUBLICLY TRADED PARTNERSHIPS.—

(1) IN GENERAL.—Section 199A(b)(1)(B), as added by subsection (a), is amended by striking “and qualified cooperative dividends” and inserting “, qualified cooperative dividends, and qualified publicly traded partnership income”.

(2) QUALIFIED PUBLICLY TRADED PARTNERSHIP INCOME.—Section 199A(e), as added by subsection (a), is amended by adding at the end the following new paragraph:

“(5) QUALIFIED PUBLICLY TRADED PARTNERSHIP INCOME.—The term ‘qualified publicly traded partnership income’ means, with respect to any taxpayer, the sum of—

“(A) the net amount of such taxpayer’s allocable share of each qualified item of income, gain, deduction, and loss (as defined in subsection (c)(3) and determined after the application of subsection (c)(4)) from a publicly traded partnership (as defined in section 7704(a)) which is not treated as a corporation under section 7704(c), plus

“(B) any gain recognized by such taxpayer upon disposition of its interest in such partnership to the extent such gain is treated as an amount realized from the sale or exchange of property other than a capital asset under section 751(a).”.

(3) CONFORMING AMENDMENT.—Section 199A(c)(1), as added by subsection (a), is amended by adding at the end the following new sentence: “Such term shall not include any qualified publicly traded partnership income.”.

SA 1716. Mr. BLUNT submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 457, line 7, strike “(6) REGULATIONS.—” and insert:

“(6) TRANSITION RULES FOR EXISTING INDEBTEDNESS.—

“(A) LIMITATION NOT TO APPLY.—The limitation under paragraph (1) shall not apply to interest paid or accrued by a domestic corporation on—

“(i) pre-November 10, 2017 indebtedness, or

“(ii) indebtedness issued after November 9, 2017, and before January 1, 2019, in connection with a transaction which was publicly announced before November 9, 2017, and was waiting for regulatory approval on such date.

“(B) INDEBTEDNESS.—For purposes of subparagraph (A)—

“(i) PRE-NOVEMBER 10, 2017 INDEBTEDNESS.—The term ‘pre-November 10, 2017 indebtedness’ means any indebtedness issued before November 10, 2017.

“(ii) SIGNIFICANT MODIFICATIONS.—If any indebtedness described in subparagraph (A) is significantly modified after November 9, 2017 (the date of issuance in the case of indebtedness described in subparagraph (A)(ii)), this paragraph shall not apply any interest paid or accrued on such indebtedness on or after the date such modification takes effect.

“(7) REGULATIONS.—

SA 1717. Ms. CANTWELL (for herself, Mr. MARKEY, Mr. BENNET, Mr. LEAHY, Mr. WYDEN, Mr. UDALL, Ms. STABENOW, Mr. HEINRICH, and Ms. CORTEZ MASTO) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which

was ordered to lie on the table; as follows:

Strike title II.

SA 1718. Mr. MANCHIN submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike subsection (a) of section 13001 and insert the following:

(a) IN GENERAL.—Subsection (b) of section 11 is amended to read as follows:

“(b) AMOUNT OF TAX.—

“(1) IN GENERAL.—Except as provided in paragraph (2), the amount of the tax imposed by subsection (a) shall be 25 percent of taxable income.

“(2) FURTHER REDUCTION.—

“(A) IN GENERAL.—Subject to subparagraph (B)—

“(i) in the case of any taxable year beginning after December 31, 2022, and before January 1, 2026, paragraph (1) shall be applied by substituting ‘23 percent’ for ‘25 percent’, and

“(ii) in the case of any taxable year beginning after December 31, 2025, paragraph (1) shall be applied by substituting ‘20 percent’ for ‘25 percent’.

“(B) REVENUE PROJECTION TRIGGER.—Subparagraph (A) shall not apply to any taxable year beginning in a calendar year unless the revenues estimated for all preceding calendar years beginning after December 31, 2018, (as determined by the Joint Committee on Taxation on the date of the enactment of the Tax Cuts and Jobs Act) equals or exceeds actual revenue for such calendar years (as determined by the Secretary of the Treasury).”.

SA 1719. Mr. COONS submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. FULL RECOVERY FUNDING FOR PUERTO RICO AND THE U.S. VIRGIN ISLANDS BEFORE TAX CUTS FOR THE WEALTHY.

Any provision of this Act which provides a reduction in taxes for the wealthiest Americans shall apply only to taxable years beginning after the date on which full funding is provided to the residents of Puerto Rico and the U.S. Virgin Islands for their hurricane recovery efforts and all such residents have access to electricity, telecommunications, safe drinking water, and wastewater services.

SA 1720. Mr. SANDERS (for himself, Mr. LEAHY, Mr. BROWN, Ms. HARRIS, Ms. BALDWIN, Mr. UDALL, Mr. REED, Mr. MARKEY, Mr. HEINRICH, Ms. HIRONO, Mr. FRANKEN, Mr. WYDEN, and Mr. NELSON) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . POINT OF ORDER AGAINST LEGISLATION THAT CUTS SOCIAL SECURITY, MEDICARE, OR MEDICAID BENEFITS.

(a) POINT OF ORDER.—It shall not be in order in the Senate to consider any bill, joint resolution, motion, amendment, amendment between the Houses, or conference report that would—

(1) result in a reduction of guaranteed benefits scheduled under title II of the Social Security Act;

(2) increase either the early or full retirement age for the benefits described in paragraph (1);

(3) privatize Social Security;

(4) result in a reduction of guaranteed benefits for individuals entitled to, or enrolled for, benefits under the Medicare program under title XVIII of such Act; or

(5) result in a reduction of benefits or eligibility for individuals enrolled in, or eligible to receive medical assistance through, a State Medicaid plan or waiver under title XIX of such Act.

(b) WAIVER AND APPEAL.—Subsection (a) may be waived or suspended in the Senate only by an affirmative vote of two-thirds of the Members, duly chosen and sworn. An affirmative vote of two-thirds of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under subsection (a).

SA 1721. Mr. LEAHY submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . INCLUSION OF QUALIFIED MEMBERS OF A RESERVE COMPONENT.

(a) IN GENERAL.—Subsection (d) of section 51 is amended—

(1) in paragraph (1)—

(A) in subparagraph (I), by striking “or” at the end,

(B) in subparagraph (J), by striking the period at the end and inserting “, or”, and

(C) by adding at the end the following new subparagraph:

“(K) a qualified member of a reserve component.”, and

(2) by adding at the end the following new paragraph:

“(16) QUALIFIED MEMBER OF A RESERVE COMPONENT.—The term ‘qualified member of a reserve component’ means any individual who is certified by the designated local agency as, for not less than 60 days during the 12-month period ending on the hiring date, being on orders for—

“(A) training under section 502, 503, 504, or 505 of title 32, United States Code, or

“(B) active duty under section 12301, 12302, 12304, 12304a, or 12304b of title 10, United States Code.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to individuals who begin work for the employer after December 31, 2017.

SA 1722. Mr. UDALL (for himself and Mr. HEINRICH) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent res-

olution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . POINT OF ORDER AGAINST LEGISLATION THAT CUTS MEDICARE OR MEDICAID BENEFITS.

(a) POINT OF ORDER.—It shall not be in order in the Senate to consider any bill, joint resolution, motion, amendment, amendment between the Houses, or conference report that would—

(1) result in a reduction of guaranteed benefits for individuals entitled to, or enrolled for, benefits under the Medicare program under title XVIII of such Act; or

(2) result in a reduction of benefits or eligibility for individuals enrolled in, or eligible to receive medical assistance through, a State Medicaid plan or waiver under title XIX of such Act.

(b) WAIVER AND APPEAL.—Subsection (a) may be waived or suspended in the Senate only by an affirmative vote of two-thirds of the Members, duly chosen and sworn. An affirmative vote of two-thirds of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under subsection (a).

SA 1723. Mr. HATCH submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of subpart B of part VII of subtitle C of title I, insert the following:

SEC. 13615. REDUCTION IN MINIMUM AGE FOR ALLOWABLE IN-SERVICE DISTRIBUTIONS.

(a) IN GENERAL.—Section 401(a)(36) is amended by striking “age 62” and inserting “age 59 ½”.

(b) APPLICATION TO GOVERNMENTAL SECTION 457(b) PLANS.—Clause (i) of section 457(d)(1)(A) is amended by inserting “(in the case of a plan maintained by an employer described in subsection (e)(1)(A), age 59 ½)” before the comma at the end.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to plan years beginning after December 31, 2017.

SA 1724. Mr. HATCH (for himself, Mr. CASSIDY, Mr. PORTMAN, Mr. GRASSLEY, Mr. ROBERTS, Mr. CRAPO, Mr. CORNYN, Mr. THUNE, Mr. RISCH, Ms. MURKOWSKI, Mr. INHOFE, Mr. SULLIVAN, Mr. COCHRAN, Mr. KENNEDY, Mr. WICKER, and Mr. BOOZMAN) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 307, strike line 1 and all that follows through line 22.

SA 1725. Mr. CRUZ (for himself, Mr. COTTON, Mr. LEE, and Mr. SASSE) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which

was ordered to lie on the table; as follows:

At the end of part IV of subtitle A of title I, insert the following:

SEC. 11033. 529 ACCOUNT FUNDING FOR ELEMENTARY AND SECONDARY EDUCATION.

(a) IN GENERAL.—

(1) IN GENERAL.—Section 529(c) is amended by adding at the end the following new paragraph:

“(7) TREATMENT OF ELEMENTARY AND SECONDARY TUITION.—Any reference in this subsection to the term ‘qualified higher education expense’ shall include a reference to—

“(A) expenses for tuition in connection with enrollment or attendance at an elementary or secondary public, private, or religious school, and

“(B) expenses for—

“(i) curriculum and curricular materials,

“(ii) books or other instructional materials,

“(iii) online educational materials,

“(iv) tuition for tutoring or educational classes outside of the home (but only if the tutor or instructor is not related to the student),

“(v) dual enrollment in an institution of higher education, and

“(vi) educational therapies for students with disabilities, in connection with a homeschool (whether treated as a homeschool or a private school for purposes of applicable State law).”.

(2) LIMITATION.—Section 529(e)(3)(A) is amended by adding at the end the following: “The amount of cash distributions from all qualified tuition programs described in subsection (b)(1)(A)(ii) with respect to a beneficiary during any taxable year shall, in the aggregate, include not more than \$10,000 in expenses described in subsection (c)(7) incurred during the taxable year.”.

(b) OFFSET.—Paragraph (2) of section 127(a) is amended—

(1) by striking “\$5,250” in the heading and inserting “\$2,500”, and

(2) by striking “\$5,250” each place it appears and inserting “\$2,500”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made after December 31, 2017.

SA 1726. Mr. RISCH (for himself and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 402, strike lines 12 through 24 and insert the following:

“(2) ACCUMULATED POST-1986 DEFERRED FOREIGN INCOME.—The term ‘accumulated post-1986 deferred foreign income’ means post-1986 earnings and profits—

“(A) except to the extent such earnings—

“(i) are attributable to income of the specified foreign corporation which is effectively connected with the conduct of a trade or business within the United States and subject to tax under this chapter, or

“(ii) in the case of a controlled foreign corporation, if distributed, would be excluded from the gross income of a United States shareholder under section 959, and

“(B) reduced by the amount of deductions recognized by a specified foreign corporation in taxable years beginning after December 31, 2017, with respect to income recognized by a United States shareholder in taxable years beginning before December 31, 2017.

SA 1727. Mr. RISCH (for himself and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place in title I, insert the following:

SEC. ____ . MODIFICATION TO CALCULATION OF INTEREST LIMITATIONS.

(a) **LIMITATION ON DEDUCTION FOR INTEREST.**—Paragraph (6) of section 163(j) (as amended by section 13301 of this Act) is amended by inserting “, including related party interest includible under sections 951 or 954 and operating lease income” after “business”.

(b) **DENIAL OF DEDUCTION FOR INTEREST EXPENSE OF CERTAIN UNITED STATES SHAREHOLDERS.**—Subsection (n)(4)(B)(ii) of section 163 (as added by section 14221 of this Act) is amended by inserting “and operating lease income” after “interest”.

SA 1728. Mr. HATCH submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 164, strike lines 5 through 25, and insert the following:

(c) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—

(A) **APPLICATION.**—Except as provided in paragraph (2), the amendments made by this section shall apply to property placed in service after December 31, 2017.

(B) **SHORTER RECOVERY PERIOD OR MORE ACCELERATED DEPRECIATION METHOD.**—In the case of property placed in service before January 1, 2018, if the amendments made by this section result in—

(i) an applicable recovery period which is less than the remaining applicable recovery period for such property before enactment of such amendments, or

(ii) an applicable depreciation method which is more accelerated than the applicable depreciation method for such property before enactment of such amendments, the depreciation deduction for such property shall, for any taxable year beginning after December 31, 2017, be determined as if such property were placed in service on January 1, 2018.

(2) **AMENDMENTS RELATED TO ELECTING REAL PROPERTY TRADE OR BUSINESS.**—The amendments made by subsection (b)(4)(A) shall apply to taxable years beginning after December 31, 2017.

SA 1729. Mr. HATCH submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 13305 and insert the following:

SEC. 13305. REPEAL OF DEDUCTION FOR INCOME ATTRIBUTABLE TO DOMESTIC PRODUCTION ACTIVITIES.

(a) **REPEAL.**—

(1) **NONCORPORATE TAXPAYERS.**—Section 199 is amended by adding at the end the following new subsection:

“(e) **TERMINATION FOR TAXPAYERS OTHER THAN CORPORATIONS.**—In the case of a taxpayer other than a C corporation, this section shall not apply to any taxable year beginning after December 31, 2017.”

(2) **ALL OTHER TAXPAYERS.**—Part VI of subchapter B of chapter 1, as amended by paragraph (1), is amended by striking section 199 (and by striking the item relating to such section in the table of sections for such part).

(b) **CONFORMING AMENDMENTS.**—

(1) Sections 74(d)(2)(B), 86(b)(2)(A), 135(c)(4)(A), 137(b)(3)(A), 219(g)(3)(A)(ii), 221(b)(2)(C), 222(b)(2)(C), 246(b)(1), and 469(i)(3)(F)(iii) are each amended by striking “199”.

(2) Section 170(b)(2)(D), as amended by section 11011, is amended by striking clause (iv) and by redesignating clauses (v) and (vi) as redesignating clauses (iv) as clause (v), respectively.

(3) Section 172(d) is amended by striking paragraph (7).

(4) Section 613(a) is amended by striking “and without the deduction under section 199”.

(5) Section 613A(d)(1) is amended by striking subparagraph (B) and by redesignating subparagraphs (C), (D), and (E) as subparagraphs (B), (C), and (D).

(c) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2018.

(2) **TERMINATION FOR NONCORPORATE TAXPAYERS.**—The amendment made by subsection (a)(1) shall apply to taxable years beginning after December 31, 2017.

SA 1730. Mr. HATCH submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 181, lines 16 through 18, strike “the non-separately stated taxable income or loss of such partnership” and insert “any items of income, gain, deduction, or loss of such partnership”.

SA 1731. Mr. HATCH submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 453, strike lines 9 through 16, and insert the following:

(C) **TOTAL EQUITY.**—For purposes of subparagraph (B), the term “total equity” means, with respect to one or more corporations, an amount equal to—

(i) the sum of the money and all other assets of such corporations, reduced (but not below one) by

(ii) the total indebtedness of such corporations.

SA 1732. Mr. GARDNER submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 13702.

SA 1733. Mr. MORAN submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

Subtitle —Tribal Tax and Investment Reform

SEC. ____ . FINDINGS.

The Congress finds the following:

(1) There is a unique Federal legal and political relationship between the United States and Indian tribes.

(2) Indian tribes have the responsibility and authority to provide governmental programs and services to tribal citizens, develop tribal economies, and build community infrastructure to ensure that Indian reservation lands serve as livable, permanent homes.

(3) The United States Constitution, U.S. Federal Court decisions, Executive orders, and numerous other Federal laws and regulations recognize that Indian tribes are governments, retaining the inherent authority to tax and operate as other governments, including (inter alia) financing projects with government bonds and maintaining eligibility for general tax exemptions via their government status.

(4) Codifying tax parity with respect to tribal governments is consistent with Federal treaties recognizing the sovereignty of tribal governments.

(5) That Indian tribes face historic disadvantages in accessing the underlying capital to build the necessary infrastructure for job creation, and that certain statutory restrictions on tribal governance further inhibit tribes' ability to develop strong governance and economies.

(6) Indian tribes are sometimes excluded from the Internal Revenue Code of 1986 in key provisions which results in unfair tax treatment for tribal citizens or unequal enforcement authority for tribal enforcement agencies.

(7) Congress is vested with the authority to regulate commerce with Indian tribes, and hereby exercises that authority in a manner which furthers tribal self-governance, and in doing so, further affirms the United States government-to-government relationship with Indian tribes.

SEC. ____ . TREATMENT OF INDIAN TRIBES AS STATES WITH RESPECT TO BOND ISSUANCE.

(a) **IN GENERAL.**—Subsection (c) of section 7871 (relating to Indian tribal governments treated as States for certain purposes) is amended to read as follows:

“(c) **SPECIAL RULES FOR TAX-EXEMPT BONDS.**—In applying section 146 to bonds issued by Indian tribal governments (or subdivisions thereof), the Secretary shall annually—

“(1) establish a national bond volume cap based on the greater of—

“(A) the State population formula approach in section 146(d)(1)(A) (using national

tribal population estimates supplied annually by the Department of the Interior in consultation with the Census Bureau), and

“(B) the minimum State ceiling amount in section 146(d)(1)(B) (as adjusted in accordance with the cost of living provision in section 146(d)(2)), and

“(2) allocate such national bond volume cap among all Indian tribal governments seeking such an allocation in a particular year under regulations prescribed by the Secretary.”.

(b) **REPEAL OF ESSENTIAL GOVERNMENTAL FUNCTION REQUIREMENTS.**—Section 7871 is further amended by striking subsections (b) and (e).

(c) **EFFECTIVE DATE.**—

(1) **SUBSECTION (a).**—The amendment made by subsection (a) shall apply to obligations issued in calendar years beginning after the date of the enactment of this Act.

(2) **SUBSECTION (b).**—The repeals made by subsection (b) shall apply to transactions after, and obligations issued in calendar years beginning after, the date of the enactment of this Act.

SEC. — TREATMENT OF PENSION AND EMPLOYEE BENEFIT PLANS MAINTAINED BY TRIBAL GOVERNMENTS.

(a) **IN GENERAL.**—

(1) **QUALIFIED PUBLIC SAFETY EMPLOYEE.**—Section 72(t)(10)(B) (defining qualified public safety employee) is amended by—

(A) striking “or political subdivision of a State” and inserting “, political subdivision of a State, or Indian tribe”; and

(B) striking “such State or political subdivision” and inserting “such State, political subdivision, or tribe”.

(2) **GOVERNMENTAL PLAN.**—The last sentence of section 414(d) (defining governmental plan) is amended to read as follows: “The term ‘governmental plan’ includes a plan established or maintained for its employees by an Indian tribal government (as defined in section 7701(a)(40)), a subdivision of an Indian tribal government (determined in accordance with section 7871(d)), an agency, instrumentality, or subdivision of an Indian tribal government, or an entity established under Federal, State, or tribal law which is wholly owned or controlled by any of the foregoing.”.

(3) **DOMESTIC RELATIONS ORDER.**—Section 414(p)(1)(B)(ii) (defining domestic relations order) is amended by inserting “or tribal” after “State”.

(4) **EXEMPT GOVERNMENTAL DEFERRED COMPENSATION PLAN.**—Section 3121(v)(3) (defining governmental deferred compensation plan) is amended by inserting “by an Indian tribal government or subdivision thereof,” after “political subdivision thereof.”.

(5) **GRANDFATHER OF CERTAIN DEFERRED COMPENSATION PLANS.**—Section 457 is amended by adding at the end the following new subsection:

“(h) **CERTAIN TRIBAL GOVERNMENT PLANS GRANDFATHERED.**—Plans established before the date of enactment of this subsection and maintained by an Indian tribal government (as defined in section 7701(a)(40)), a subdivision of an Indian tribal government (determined in accordance with section 7871(d)), an agency, instrumentality, or subdivision of an Indian tribal government, or an entity established under Federal, State, or tribal law which is wholly owned or controlled by any of the foregoing, in compliance with subsection (b) or (f) shall be treated as if established by an eligible employer under subsection (e)(1)(A).”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to years beginning after the date of the enactment of this Act.

SEC. — TREATMENT OF TRIBAL FOUNDATIONS AND CHARITIES LIKE CHARITIES FUNDED AND CONTROLLED BY OTHER GOVERNMENTAL FUNDERS AND SPONSORS.

(a) **IN GENERAL.**—Section 170(b)(1)(A) is amended by adding at the end the following: “For purposes of clause (vi), the term ‘governmental unit’ includes an Indian tribal government (determined in accordance with section 7871(d)), an agency, instrumentality, or subdivision of an Indian tribal government, or an entity established under Federal, State, or tribal law which is wholly owned or controlled by any of the foregoing.”.

(b) **CERTAIN SUPPORTING ORGANIZATIONS.**—Section 509(a) is amended by adding at the end the following: “For purposes of paragraph (3), an organization described in paragraph (2) shall be deemed to include an Indian tribal government (determined in accordance with section 7871(d)), an agency, instrumentality, or subdivision of an Indian tribal government, or an entity established under Federal, State, or tribal law which is wholly owned or controlled by any of the foregoing.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SEC. — RECOGNIZING INDIAN TRIBAL GOVERNMENTS FOR PURPOSES OF DETERMINING UNDER THE ADOPTION CREDIT WHETHER A CHILD HAS SPECIAL NEEDS.

(a) **IN GENERAL.**—Section 23(d)(3) (defining child with special needs) is amended—

(1) in subparagraph (A), by inserting “or Indian tribal government” after “a State”; and

(2) in subparagraph (B), by inserting “or Indian tribal government” after “such State”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 1734. Mr. GRAHAM (for himself and Mr. HELLER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. — TECHNOLOGIES FOR ENERGY JOBS AND SECURITY.

(a) **EXTENSION AND PHASEOUT OF RESIDENTIAL ENERGY EFFICIENT PROPERTY.**—

(1) **EXTENSION.**—Section 25D(h) is amended by striking “December 31, 2016 (December 31, 2021, in the case of any qualified solar electric property expenditures and qualified solar water heating property expenditures)”, and inserting “December 31, 2021”.

(2) **PHASEOUT.**—

(A) **IN GENERAL.**—Paragraphs (3), (4), and (5) of section 25D(a) are amended by striking “30 percent” each place it appears and inserting “the applicable percentage”.

(B) **CONFORMING AMENDMENT.**—Section 25D(g) is amended by striking “paragraphs (1) and (2) of”.

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall take effect on January 1, 2017.

(b) **EXTENSION AND PHASEOUT OF ENERGY CREDIT.**—

(1) **CREDIT PERCENTAGE FOR GEOTHERMAL ENERGY PROPERTY.**—Section 48(a)(2)(A)(i)(II)

is amended by striking “paragraph (3)(A)(i)” and inserting “clause (i) or (iii) of paragraph (3)(A)”.

(2) **EXTENSION OF SOLAR AND THERMAL ENERGY PROPERTY.**—Section 48(a)(3)(A) is amended—

(A) in clause (ii) by striking “periods ending before January 1, 2017” and inserting “property the construction of which begins before January 1, 2022”; and

(B) in clause (vii) by striking “periods ending before January 1, 2017” and inserting “property the construction of which begins before January 1, 2022”.

(3) **PHASEOUT OF 30-PERCENT CREDIT RATE FOR GEOTHERMAL ENERGY PROPERTY.**—Section 48(a)(6) is amended—

(A) in the heading, by inserting “AND GEOTHERMAL” after “SOLAR”; and

(B) in subparagraph (A), by striking “paragraph (3)(A)(i)” and inserting “clause (i) or (iii) of paragraph (3)(A)”;

(C) in subparagraph (B), by striking “property energy property described in paragraph (3)(A)(i)” and inserting “energy property described in clause (i) or (iii) of paragraph (3)(A)”.

(4) **PHASEOUT OF 30-PERCENT CREDIT RATE FOR FIBER-OPTIC SOLAR, QUALIFIED FUEL CELL, AND QUALIFIED SMALL WIND ENERGY PROPERTY.**—

(A) **IN GENERAL.**—Section 48(a) is amended by adding the following:

“(7) **PHASEOUT FOR FIBER-OPTIC SOLAR, QUALIFIED FUEL CELL, AND QUALIFIED SMALL WIND ENERGY PROPERTY.**—In the case of any energy property described in paragraph (3)(A)(ii), qualified fuel cell property, or qualified small wind property, the energy percentage determined under paragraph (2) shall be equal to—

“(A) in the case of any property the construction of which begins after December 31, 2019, and before January 1, 2021, 26 percent, and

“(B) in the case of any property the construction of which begins after December 31, 2020, and before January 1, 2022, 22 percent.”.

(B) **CONFORMING AMENDMENT.**—Section 48(a)(2)(A) is amended by striking “paragraph (6)” and inserting “paragraphs (6) and (7)”.

(5) **EXTENSION OF QUALIFIED FUEL CELL PROPERTY.**—Section 48(c)(1)(D) is amended by striking “for any period after December 31, 2016” and inserting “the construction of which does not begin before January 1, 2022”.

(6) **EXTENSION OF QUALIFIED MICROTURBINE PROPERTY.**—Section 48(c)(2)(D) is amended by striking “for any period after December 31, 2016” and inserting “the construction of which does not begin before January 1, 2022”.

(7) **EXTENSION OF COMBINED HEAT AND POWER SYSTEM PROPERTY.**—Section 48(c)(3)(A)(iv) is amended by striking “which is placed in service before January 1, 2017” and inserting “the construction of which begins before January 1, 2022”.

(8) **EXTENSION OF QUALIFIED SMALL WIND ENERGY PROPERTY.**—Section 48(c)(4)(C) is amended by striking “for any period after December 31, 2016” and inserting “the construction of which does not begin before January 1, 2022”.

(9) **EFFECTIVE DATE.**—The amendments made by this subsection shall take effect on January 1, 2017.

(c) **WASTE HEAT TO POWER PROPERTY.**—

(1) **IN GENERAL.**—

(A) **INTRODUCTION OF WASTE TO HEAT POWER ENERGY PROPERTY.**—Section 48(a)(3)(A) is amended—

(i) at the end of clause (vi) by striking “or”; and

(ii) at the end of clause (vii) by inserting “or” after the comma; and

(iii) by adding the following:

“(viii) waste heat to power property.”.

(B) DEFINITIONS AND LIMITATIONS.—Section 48(c) is amended by adding the following:

“(5) WASTE HEAT TO POWER PROPERTY.—

“(A) IN GENERAL.—The term ‘waste heat to power property’ means property—

“(i) comprising a system which generates electricity through the recovery of a qualified waste heat resource, and

“(ii) the construction of which begins before January 1, 2022.

“(B) QUALIFIED WASTE HEAT RESOURCE.—The term ‘qualified waste heat resource’ means—

“(i) exhaust heat or flared gas from an industrial process that does not have, as its primary purpose, the production of electricity, and

“(ii) a pressure drop in any gas for an industrial or commercial process.

“(C) LIMITATIONS.—

“(i) IN GENERAL.—For purposes of subsection (a)(1), the basis of any waste heat to power property taken into account under this section shall not exceed the excess of—

“(I) the basis of such property, over

“(II) the fair market value of comparable property which does not have the capacity to capture and convert a qualified waste heat resource to electricity.

“(ii) CAPACITY LIMITATION.—The term ‘waste heat to power property’ shall not include any property comprising a system if such system has a capacity in excess of 50 megawatts.”.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to periods after December 31, 2016, in taxable years ending after such date, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

(d) MODIFICATIONS OF CREDIT FOR PRODUCTION FROM ADVANCED NUCLEAR POWER FACILITIES.—

(1) TREATMENT OF UNUTILIZED LIMITATION AMOUNTS.—Section 45J(b) is amended—

(A) in paragraph (4), by inserting “or any amendment to” after “enactment of”, and

(B) by adding at the end the following new paragraph:

“(5) ALLOCATION OF UNUTILIZED LIMITATION.—

“(A) IN GENERAL.—Any unutilized national megawatt capacity limitation shall be allocated by the Secretary under paragraph (3) as rapidly as is practicable after December 31, 2020—

“(i) first to facilities placed in service on or before such date to the extent that such facilities did not receive an allocation equal to their full nameplate capacity, and

“(ii) then to facilities placed in service after such date in the order in which such facilities are placed in service.

“(B) UNUTILIZED NATIONAL MEGAWATT CAPACITY LIMITATION.—The term ‘unutilized national megawatt capacity limitation’ means the excess (if any) of—

“(i) 6,000 megawatts, over

“(ii) the aggregate amount of national megawatt capacity limitation allocated by the Secretary before January 1, 2021, reduced by any amount of such limitation which was allocated to a facility which was not placed in service before such date.

“(C) COORDINATION WITH OTHER PROVISIONS.—In the case of any unutilized national megawatt capacity limitation allocated by the Secretary pursuant to this paragraph—

“(i) such allocation shall be treated for purposes of this section in the same manner as an allocation of national megawatt capacity limitation, and

“(ii) subsection (d)(1)(B) shall not apply to any facility which receives such allocation.”.

(2) TRANSFER OF CREDIT BY CERTAIN PUBLIC ENTITIES.—

(A) IN GENERAL.—Section 45J is amended—

(i) by redesignating subsection (e) as subsection (f), and

(ii) by inserting after subsection (d) the following new subsection:

“(e) TRANSFER OF CREDIT BY CERTAIN PUBLIC ENTITIES.—

“(1) IN GENERAL.—If, with respect to a credit under subsection (a) for any taxable year—

“(A) the taxpayer would be a qualified public entity, and

“(B) such entity elects the application of this paragraph for such taxable year with respect to all (or any portion specified in such election) of such credit,

the eligible project partner specified in such election (and not the qualified public entity) shall be treated as the taxpayer for purposes of this title with respect to such credit (or such portion thereof).

“(2) DEFINITIONS.—For purposes of this subsection—

“(A) QUALIFIED PUBLIC ENTITY.—The term ‘qualified public entity’ means—

“(i) a Federal, State, or local government entity, or any political subdivision, agency, or instrumentality thereof,

“(ii) a mutual or cooperative electric company described in section 501(c)(12) or section 1381(a)(2), or

“(iii) a not-for-profit electric utility which has or had received a loan or loan guarantee under the Rural Electrification Act of 1936.

“(B) ELIGIBLE PROJECT PARTNER.—The term ‘eligible project partner’ means—

“(i) any person responsible for, or participating in, the design or construction of the advanced nuclear power facility to which the credit under subsection (a) relates,

“(ii) any person who participates in the provision of the nuclear steam supply system to the advanced nuclear power facility to which the credit under subsection (a) relates,

“(iii) any person who participates in the provision of nuclear fuel to the advanced nuclear power facility to which the credit under subsection (a) relates, or

“(iv) any person who has an ownership interest in such facility.

“(3) SPECIAL RULES.—

“(A) APPLICATION TO PARTNERSHIPS.—In the case of a credit under subsection (a) which is determined at the partnership level—

“(i) for purposes of paragraph (1)(A), a qualified public entity shall be treated as the taxpayer with respect to such entity’s distributive share of such credit, and

“(ii) the term ‘eligible project partner’ shall include any partner of the partnership.

“(B) TAXABLE YEAR IN WHICH CREDIT TAKEN INTO ACCOUNT.—In the case of any credit (or portion thereof) with respect to which an election is made under paragraph (1), such credit shall be taken into account in the first taxable year of the eligible project partner ending with, or after, the qualified public entity’s taxable year with respect to which the credit was determined.

“(C) TREATMENT OF TRANSFER UNDER PRIVATE USE RULES.—For purposes of section 141(b)(1), any benefit derived by an eligible project partner in connection with an election under this subsection shall not be taken into account as a private business use.”.

(B) SPECIAL RULE FOR PROCEEDS OF TRANSFERS FOR MUTUAL OR COOPERATIVE ELECTRIC COMPANIES.—Section 501(c)(12) is amended by adding at the end the following new subparagraph:

“(1) In the case of a mutual or cooperative electric company described in this paragraph or an organization described in section 1381(a)(2), income received or accrued in connection with an election under section 45J(e)(1) shall be treated as an amount col-

lected from members for the sole purpose of meeting losses and expenses.”.

(3) EFFECTIVE DATES.—

(A) TREATMENT OF UNUTILIZED LIMITATION AMOUNTS.—The amendment made by paragraph (1) shall take effect on the date of the enactment of this Act.

(B) TRANSFER OF CREDIT BY CERTAIN PUBLIC ENTITIES.—The amendments made by paragraph (2) shall apply to taxable years beginning after December 31, 2017.

SA 1735. Mr. ROUNDS (for himself, Mr. HATCH, Mr. PERDUE, and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 171, beginning with line 17, strike all through page 172, line 17, and insert the following:

“(b) INCLUSION NOT LATER THAN FOR FINANCIAL ACCOUNTING PURPOSES.—

“(1) INCOME TAKEN INTO ACCOUNT IN FINANCIAL STATEMENT.—

“(A) IN GENERAL.—In the case of a taxpayer the taxable income of which is computed under an accrual method of accounting, the all events test with respect to any item of gross income (or portion thereof) shall not be treated as met any later than when such item (or portion thereof) is taken into account as revenue in—

“(i) an applicable financial statement of the taxpayer, or

“(ii) such other financial statement as the Secretary may specify for purposes of this subsection.

“(B) EXCEPTION.—This paragraph shall not apply to—

“(i) a taxpayer which does not have a financial statement described in clause (i) or

(ii) of subparagraph (A) for a taxable year, or

“(ii) any item of gross income in connection with a mortgage servicing contract.

“(C) ALL EVENTS TEST.—For purposes of this section, the all events test is met with respect to any item of gross income if all the events have occurred which fix the right to receive such income and the amount of such income can be determined with reasonable accuracy.

“(2) COORDINATION WITH SPECIAL METHODS OF ACCOUNTING.—Paragraph (1) shall not apply with respect to any item of gross income for which the taxpayer uses a special method of accounting provided under any other provision of this chapter, other than any provision of part V of subchapter P (except as provided in clause (ii) of paragraph (1)(B)).

SA 1736. Mr. INHOFE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 34, line 23, strike “trust or”.

SA 1737. Mr. ALEXANDER (for himself and Mr. GARDNER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr.

MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 306, strike line 16 and insert the following:

“able year with respect to such institution.”

“(3) EXEMPT PURPOSE ASSETS.—For purposes of subsection (b)(1)(C), the amount of assets treated as being used directly in carrying out the institution's exempt purpose shall include—

“(A) the fair market value of tangible and real property assets of the institution,

“(B) financial assets of the institution which are subject to restrictions for use solely for financial aid or other educational or research activities of the institution, and

“(C) assets designated by the institution's governing board to be used solely for specific purposes which are directly related to the institution's exempt purpose.”.

SA 1738. Mr. ALEXANDER (for himself, Mr. GARDNER, Mr. ISAKSON, and Mr. PERDUE) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 305, line 1, strike “\$250,000” and insert “\$500,000”.

SA 1739. Mr. UDALL (for himself, Mr. HEINRICH, Mr. WYDEN, and Mr. BENNET) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of title II, add the following:

SEC. 20004. FUNDING FOR THE PAYMENT IN LIEU OF TAXES PROGRAM.

Section 6906 of title 31, United States Code, is amended in the matter preceding paragraph (1), by striking “each of fiscal years 2018 through 2014” and inserting “fiscal year 2018 and each fiscal year thereafter”.

SEC. 20005. PERMANENT AUTHORIZATION FOR THE SECURE RURAL SCHOOLS AND COMMUNITY SELF-DETERMINATION ACT OF 2000.

(a) SECURE PAYMENTS FOR STATES AND COUNTIES CONTAINING FEDERAL LAND.—

(1) CALCULATION OF PAYMENTS.—Section 101 of the Secure Rural Schools and Community Self-Determination Act of 2000 (16 U.S.C. 7111) is amended by striking “of fiscal years 2008 through 2015” each place it appears and inserting “fiscal year”.

(2) ELECTIONS.—Section 102(b)(2)(B) of the Secure Rural Schools and Community Self-Determination Act of 2000 (16 U.S.C. 7112(b)(2)(B)) is amended by striking “through fiscal year 2015”.

(3) NOTIFICATION OF ELECTION.—Section 102(d)(1)(E) of the Secure Rural Schools and Community Self-Determination Act of 2000 (16 U.S.C. 7112(d)(1)(E)) is amended by striking “fiscal years 2014 and 2015” and inserting

“fiscal year 2014 and each fiscal year thereafter”.

(4) DISTRIBUTION OF PAYMENTS TO ELIGIBLE COUNTIES.—Section 103(d)(2) of the Secure Rural Schools and Community Self-Determination Act of 2000 (16 U.S.C. 7113(d)(2)) is amended by striking “each of fiscal years 2011 through 2015” and inserting “fiscal year 2011 and each fiscal year thereafter”.

(b) AUTHORITY TO CONDUCT SPECIAL PROJECTS ON FEDERAL LAND.—

(1) IN GENERAL.—The Secure Rural Schools and Community Self-Determination Act of 2000 is amended by striking section 208 (16 U.S.C. 7128).

(2) CONFORMING AMENDMENTS.—Section 207 of the Secure Rural Schools and Community Self-Determination Act of 2000 (16 U.S.C. 7127) is amended—

(A) in subsection (b), by striking “Subject to section 208, if” and inserting “If”; and

(B) in subsection (c), by striking “Subject to section 208, any” and inserting “any”.

(c) TERMINATION OF AUTHORITY.—The Secure Rural Schools and Community Self-Determination Act of 2000 is amended by striking section 304 (16 U.S.C. 7144).

SEC. 20006. CORPORATE TAX RATE.

Section 11(b) of the Internal Revenue Code of 1986 (as amended by section 13001(a)) is amended by striking “20 percent” and inserting “20.1 percent”.

SA 1740. Ms. COLLINS (for herself and Mr. KING) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part III of subtitle A of title I, insert the following:

SEC. 2. REFUNDABILITY OF CHILD AND DEPENDENT CARE TAX CREDIT.

(a) IN GENERAL.—The Internal Revenue Code of 1986 is amended—

(1) by redesignating section 21 as section 36C, and

(2) by moving section 36C, as so redesignated, from subpart A of part IV of subchapter A of chapter 1 to the location immediately before section 37 in subpart C of part IV of subchapter A of chapter 1.

(b) TECHNICAL AMENDMENTS.—

(1) Paragraph (1) of section 23(f) is amended by striking “21(e)” and inserting “36C(e)”.

(2) Paragraph (6) of section 35(g) is amended by striking “21(e)” and inserting “36C(e)”.

(3) Paragraph (1) of section 36C(a) (as redesignated by subsection (a)) is amended by striking “this chapter” and inserting “this subtitle”.

(4) Subparagraph (C) of section 129(a)(2) is amended by striking “section 21(e)” and inserting “section 36C(e)”.

(5) Paragraph (2) of section 129(b) is amended by striking “section 21(d)(2)” and inserting “section 36C(d)(2)”.

(6) Paragraph (1) of section 129(e) is amended by striking “section 21(b)(2)” and inserting “section 36C(b)(2)”.

(7) Subsection (e) of section 213 is amended by striking “section 21” and inserting “section 36C”.

(8) Subparagraph (H) of section 6213(g)(2) is amended by striking “section 21” and inserting “section 36C”.

(9) Subparagraph (L) of section 6213(g)(2) is amended by striking “section 21, 24, or 32,” and inserting “section 24, 32, or 36C.”

(10) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “36C,” after “36B.”

(11) The table of sections for subpart C of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 36B the following:

“Sec. 36C. Expenses for household and dependent care services necessary for gainful employment.”.

(12) The table of sections for subpart A of such part IV is amended by striking the item relating to section 21.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SA 1741. Ms. COLLINS (for herself and Mr. KING) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part III of subtitle A of title I, insert the following:

SEC. 2. REFUNDABILITY OF CHILD AND DEPENDENT CARE TAX CREDIT.

(a) IN GENERAL.—The Internal Revenue Code of 1986 is amended—

(1) by redesignating section 21 as section 36C, and

(2) by moving section 36C, as so redesignated, from subpart A of part IV of subchapter A of chapter 1 to the location immediately before section 37 in subpart C of part IV of subchapter A of chapter 1.

(b) TECHNICAL AMENDMENTS.—

(1) Paragraph (1) of section 23(f) is amended by striking “21(e)” and inserting “36C(e)”.

(2) Paragraph (6) of section 35(g) is amended by striking “21(e)” and inserting “36C(e)”.

(3) Paragraph (1) of section 36C(a) (as redesignated by subsection (a)) is amended by striking “this chapter” and inserting “this subtitle”.

(4) Subparagraph (C) of section 129(a)(2) is amended by striking “section 21(e)” and inserting “section 36C(e)”.

(5) Paragraph (2) of section 129(b) is amended by striking “section 21(d)(2)” and inserting “section 36C(d)(2)”.

(6) Paragraph (1) of section 129(e) is amended by striking “section 21(b)(2)” and inserting “section 36C(b)(2)”.

(7) Subsection (e) of section 213 is amended by striking “section 21” and inserting “section 36C”.

(8) Subparagraph (H) of section 6213(g)(2) is amended by striking “section 21” and inserting “section 36C”.

(9) Subparagraph (L) of section 6213(g)(2) is amended by striking “section 21, 24, or 32,” and inserting “section 24, 32, or 36C.”

(10) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “36C,” after “36B.”

(11) The table of sections for subpart C of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 36B the following:

“Sec. 36C. Expenses for household and dependent care services necessary for gainful employment.”.

(12) The table of sections for subpart A of such part IV is amended by striking the item relating to section 21.

(c) EFFECTIVE DATE.—The amendments made by subsections (a), (b), and (c) shall apply to taxable years beginning after December 31, 2017.

SA 1742. Mr. HOEVEN submitted an amendment intended to be proposed to

amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. TREATMENT OF INDIAN TRIBES AS STATES WITH RESPECT TO BOND ISSUANCE.

(a) **REPEAL OF ESSENTIAL GOVERNMENTAL FUNCTION REQUIREMENT.**—Paragraph (1) of section 7871(c) is amended to read as follows: “(1) IN GENERAL.—Subsection (a) of section 103 shall apply to any obligation (not described in paragraph (2)) issued by an Indian tribal government (or subdivision thereof) except in the case of any obligation issued as part of an issue if any portion of the proceeds of such issue are used to finance—

“(A) any portion of a building in which class II or class III gaming (as defined in section 4 of the Indian Gaming Regulatory Act) is conducted or housed or any other property actually used in the conduct of such gaming, or

“(B) any facility located outside the Indian reservation (as defined in section 168(j)(6)).”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to obligations issued in calendar years beginning after the date of the enactment of this Act.

SA 1743. Mr. FLAKE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. 1 _____. MODIFICATIONS TO CORPORATE TAX RATE AND EXPENSING.

(a) **INCREASE IN CORPORATE TAX RATE.**—

(1) IN GENERAL.—Section 11(b), as amended by section 13001, is amended by striking “20 percent” and inserting “21 percent”.

(2) **EFFECTIVE DATE.**—The amendment made by this subsection shall apply to taxable years beginning after December 31, 2018.

(b) **EXTENSION OF 100 PERCENT EXPENSING.**—

(1) IN GENERAL.—Section 168(k), as amended by section 13201 of this Act, is amended—

(A) in the heading, by striking “JANUARY 1, 2023” and inserting “JANUARY 1, 2027”,

(B) in paragraph (2)—

(i) in subparagraph (A)(iii), clauses (i)(III) and (ii) of subparagraph (B), and subparagraph (E)(i), by striking “January 1, 2023” each place it appears and inserting “January 1, 2027”, and

(ii) in subparagraph (B)—

(i) in clause (i)(II), by striking “January 1, 2024” and inserting “January 1, 2028”, and

(ii) in the heading of clause (ii), by striking “PRE-JANUARY 1, 2023” and inserting “PRE-JANUARY 1, 2027”, and

(C) in paragraph (5)(A), by striking “January 1, 2023” and inserting “January 1, 2027”.

(2) **CONFORMING AMENDMENT.**—Clause (ii) of section 460(c)(6)(B) is amended by striking “January 1, 2023 (January 1, 2024)” and inserting “January 1, 2027 (January 1, 2028)”.

(3) **EFFECTIVE DATES.**—The amendments made by this subsection shall take effect as if included in the amendments made by section 13201 of this Act.

SA 1744. Mr. FLAKE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 11051 and insert the following:

SEC. _____. ELIMINATION OF WAGERING LOSS DEDUCTION.

(a) IN GENERAL.—Subsection (d) of section 165 is amended to read as follows:

“(d) NO DEDUCTION OF WAGERING LOSSES.—Losses from wagering transactions shall not be allowed.”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2017.

SA 1745. Mr. BURR submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 50, between lines 4 and 5, insert the following:

(3) **RESPONSIBILITY FOR CONTRIBUTION LIMITATION.**—Paragraph (2) of section 529A(b) is amended by adding at the end the following:

“A designated beneficiary (or a person acting on behalf of such beneficiary) shall maintain adequate records for purposes of ensuring, and shall be responsible for ensuring, that the requirements of subparagraph (B)(ii) are met.”

SA 1746. Mr. FLAKE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. TERMINATION OF CREDIT FOR NEW QUALIFIED PLUG-IN ELECTRIC DRIVE MOTOR VEHICLES.

(a) IN GENERAL.—Subpart B of part IV of subchapter A of chapter 1 is amended by striking section 30D (and by striking the item relating to such section in the table of sections for such subpart).

(b) **CONFORMING AMENDMENTS.**—

(1) Section 38(b) is amended by striking paragraph (35).

(2) Section 1016(a) is amended by striking paragraph (37).

(3) Section 6501(m) is amended by striking “30D(e)(4).”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to vehicles placed in service in taxable years beginning after December 31, 2017.

SA 1747. Mr. ALEXANDER submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of subpart A of part V of subtitle C of title I, add the following:

SEC. 13405. TERMINATION OF CREDIT FOR ELECTRICITY PRODUCED FROM WIND.

(a) IN GENERAL.—Paragraph (1) of section 45(d) is amended by striking “2020” and inserting “2018”.

(b) **CONFORMING AMENDMENTS.**—

(1) Paragraph (5) of section 45(b) is amended by striking “shall be reduced by” and all that follows through the period and inserting “shall be reduced by 20 percent in the case of any facility the construction of which begins after December 31, 2016, and before January 1, 2018.”.

(2) Clause (ii) of section 48(a)(5)(C) is amended by striking “January 1, 2020” and inserting “January 1, 2018”.

(3) Subparagraph (E) of section 48(a)(5) is amended by striking “shall be reduced by” and all that follows through the period and inserting “shall be reduced by 20 percent in the case of any facility the construction of which begins after December 31, 2016, and before January 1, 2018.”.

(c) **EFFECTIVE DATE.**—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to electricity produced and sold in taxable years beginning after the date of the enactment of this Act.

(2) **TREATMENT AS ENERGY PROPERTY.**—The amendments made by paragraphs (2) and (3) of subsection (b) shall apply to property placed in service in taxable years beginning after the date of the enactment of this Act.

SA 1748. Mr. CARDIN (for himself, Mrs. MURRAY, Mr. CASEY, and Ms. STABENOW) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part IX of subtitle C of title I, insert the following new subpart:

Subpart C—Incentives for Economic Development

CHAPTER 1—REHABILITATION CREDIT

SEC. 13901. INCREASE IN THE REHABILITATION CREDIT FOR CERTAIN SMALL PROJECTS.

(a) IN GENERAL.—Section 47 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(e) **SPECIAL RULE REGARDING CERTAIN SMALL PROJECTS.**—

“(1) IN GENERAL.—In the case of any qualified rehabilitated building or portion thereof—

“(A) which is placed in service after the date of the enactment of this subsection, and

“(B) which is a small project, subsection (a)(2) shall be applied by substituting ‘30 percent’ for ‘20 percent’.

“(2) **MAXIMUM CREDIT.**—The credit under this section (after application of this subsection) with respect to any project for all taxable years shall not exceed \$750,000.

“(3) **SMALL PROJECT.**—

“(A) IN GENERAL.—For purposes of this subsection, the term ‘small project’ means any certified historic structure or portion thereof if—

“(i) the total qualified rehabilitation expenditures taken into account for purposes of this section with respect to the rehabilitation do not exceed \$3,750,000, and

“(ii) no credit was allowed under this section for either of the two immediately preceding taxable years with respect to such building.

“(B) **PROGRESS EXPENDITURES.**—Credit allowable by reason of subsection (d) shall not

be taken into account under subparagraph (A)(ii).”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to periods after the date of the enactment of this Act, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SEC. 13902. ALLOWANCE FOR THE TRANSFER OF CREDITS FOR CERTAIN SMALL PROJECTS.

(a) **IN GENERAL.**—Section 47(e) of the Internal Revenue Code of 1986, as added by section 13901, is amended by adding at the end the following new paragraph:

“(4) **TRANSFER OF SMALL PROJECT CREDIT.**—

“(A) **IN GENERAL.**—Subject to subparagraph (B) and such regulations or other guidance as the Secretary may provide, the taxpayer may transfer to any other taxpayer all or a portion of the credit allowable to the taxpayer under subsection (a) for a small project.

“(B) **CERTIFICATION.**—A transfer under subparagraph (A) shall be accompanied by a certificate which includes—

“(i) the certification for the certified historic structure,

“(ii) the taxpayer’s name, address, and tax identification number,

“(iii) the transferee’s name, address, and tax identification number,

“(iv) the date of project completion and the amount of credit being transferred, and

“(v) such other information as may be required by the Secretary.

“(C) **CREDIT MAY ONLY BE TRANSFERRED ONCE.**—A credit transferred under subparagraph (A) is not transferable by the transferee to any other taxpayer.

“(D) **TAX TREATMENT OF TRANSFER.**—

“(i) **DISALLOWANCE OF DEDUCTION.**—No deduction shall be allowed for any amount of consideration paid or incurred by the transferee in return for the transfer of any credit under this paragraph.

“(ii) **ALLOWANCE OF CREDIT.**—The amount of credit transferred under subparagraph (A)—

“(I) shall not be allowed to the transferor for any taxable year, and

“(II) shall be allowable to the transferee as a credit under this section for the taxable year of the transferee in which such credit is transferred.

“(E) **RECAPTURE AND OTHER SPECIAL RULES.**—For purposes of section 50, the transferee of a credit with respect to a smaller project under this paragraph shall be treated as the taxpayer with respect to the smaller project.

“(F) **INFORMATION REPORTING.**—The transferor and the transferee shall each make such reports regarding the transfer of an amount of credit under subparagraph (A), and containing such information, as the Secretary may require. The reports required by this subparagraph shall be filed at such time and in such manner as may be required by the Secretary.”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to periods after December 31, 2016.

SEC. 13903. INCREASING THE TYPE OF BUILDINGS ELIGIBLE FOR REHABILITATION.

(a) **IN GENERAL.**—Section 47(c)(1)(C)(i)(I) of the Internal Revenue Code of 1986 is amended by inserting “50 percent of” before “the adjusted basis”.

(b) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2016.

SEC. 13904. REDUCTION OF BASIS ADJUSTMENT FOR REHABILITATION PROPERTY.

(a) **IN GENERAL.**—Section 50(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(6) **SPECIAL RULE RELATING TO THE REHABILITATION CREDIT.**—In the case of any rehabilitation credit—

“(A) only 50 percent of such credit shall be taken into account under paragraph (1), and

“(B) only 50 percent of any recapture amount attributable to such credit shall be taken into account under paragraph (2).”.

(b) **COORDINATION WITH BASIS ADJUSTMENT.**—Subsection (d) of section 50 of the Internal Revenue Code of 1986 is amended by adding at the end the following new sentence: “For purposes of paragraph (5), in applying the provisions of section 48(d)(5)(B) (as so in effect) to a lease of property eligible for the credit under section 47, gross income of the lessee of such property shall include, ratably over the shortest recovery period applicable to such property under section 168, an amount equal to 50 percent of the amount of the credit allowable under section 38 to such lessee with respect to such property.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SEC. 13905. MODIFICATIONS REGARDING CERTAIN TAX-EXEMPT USE PROPERTY.

(a) **IN GENERAL.**—Section 47(c)(2)(B)(v)(I) of the Internal Revenue Code of 1986 is amended by inserting “, and subclauses (I), (II), and (III) of section 168(h)(1)(B)(ii) shall not apply” after “thereof”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to property placed in service after the date of the enactment of this Act.

CHAPTER 2—NEW MARKETS TAX CREDIT

SEC. 13911. PERMANENT EXTENSION OF NEW MARKETS TAX CREDIT.

(a) **EXTENSION.**—

(1) **IN GENERAL.**—Subparagraph (G) of section 45D(f)(1) of the Internal Revenue Code of 1986 is amended by striking “for each of calendar years 2010 through 2019” and inserting “for calendar year 2010 and each calendar year thereafter”.

(2) **CONFORMING AMENDMENT.**—Section 45D(f)(3) of such Code is amended by striking the last sentence.

(b) **INFLATION ADJUSTMENT.**—Subsection (f) of section 45D of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(4) **INFLATION ADJUSTMENT.**—

“(A) **IN GENERAL.**—In the case of any calendar year beginning after 2016, the dollar amount in paragraph (1)(G) shall be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year, determined by substituting ‘calendar year 2000’ for ‘calendar year 1992’ in subparagraph (B) thereof.

“(B) **ROUNDING RULE.**—Any increase under subparagraph (A) which is not a multiple of \$1,000,000 shall be rounded to the nearest multiple of \$1,000,000.”.

(c) **ALLOCATIONS DESIGNATED FOR AREAS IMPACTED BY DECLINE IN MANUFACTURING.**—Section 45D(f) of such Code, as amended by subsection (b), is amended by adding at the end the following new paragraph:

“(5) **ALLOCATIONS FOR AREAS IMPACTED BY DECLINE IN MANUFACTURING.**—The new markets tax credit limitation otherwise determined under paragraph (1) for each calendar year shall be increased by \$1,000,000,000. A qualified community development entity shall be eligible for an allocation under paragraph (2) of the increase described in the pre-

ceding sentence only if a significant mission of such entity is providing investments and services to persons in the trade or business of manufacturing products in communities which have suffered major manufacturing job losses or a major manufacturing job loss event, as designated by the Secretary. Paragraph (3) shall be applied separately with respect to the increase provided under this paragraph.”.

(d) **ALTERNATIVE MINIMUM TAX RELIEF.**—Subparagraph (B) of section 38(c)(4) of the Internal Revenue Code of 1986 is amended—

(1) by redesignating clauses (v) through (xi) as clauses (vi) through (xii), respectively, and

(2) by inserting after clause (iv) the following new clause:

“(v) the credit determined under section 45D, but only with respect to credits determined with respect to qualified equity investments (as defined in section 45D(b)) initially made after December 31, 2016.”.

(e) **EFFECTIVE DATES.**—

(1) **IN GENERAL.**—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2016.

(2) **ALTERNATIVE MINIMUM TAX RELIEF.**—The amendments made by subsection (d) shall apply to credits determined with respect to qualified equity investments (as defined in section 45D(b) of the Internal Revenue Code of 1986) initially made after December 31, 2016.

CHAPTER 3—LOW INCOME HOUSING TAX CREDIT

SEC. 13921. INCREASES IN STATE ALLOCATIONS.

(a) **PHASE-IN OF INCREASES.**—

(1) **IN GENERAL.**—Clause (ii) of section 42(h)(3)(C) of the Internal Revenue Code of 1986 is amended—

(A) by striking “\$1.75” in subclause (I) and inserting “the per capita dollar amount”, and

(B) by striking “\$2,000,000” in subclause (II) and inserting “the minimum ceiling amount”.

(2) **PER CAPITA DOLLAR AMOUNT; MINIMUM CEILING AMOUNT.**—Subparagraph (I) of section 42(h)(3) of such Code is amended to read as follows:

“(I) **PER CAPITA DOLLAR AMOUNT; MINIMUM CEILING AMOUNT.**—For purposes of this paragraph—

“(i) **PER CAPITA DOLLAR AMOUNT.**—The per capita dollar amount is—

“(I) for calendar year 2017, \$2.35,

“(II) for calendar year 2018, \$2.59,

“(III) for calendar year 2019, \$2.82,

“(IV) for calendar year 2020, \$3.06,

“(V) for calendar year 2021, \$3.29, and

“(VI) \$3.53 thereafter.

“(ii) **MINIMUM CEILING AMOUNT.**—The minimum ceiling amount is—

“(I) for calendar year 2017, \$2,710,000,

“(II) for calendar year 2018, \$2,981,000,

“(III) for calendar year 2019, \$3,252,000,

“(IV) for calendar year 2020, \$3,523,000,

“(V) for calendar year 2021, \$3,794,000, and

“(VI) \$4,065,000 thereafter.”.

(3) **MODIFICATION OF COST-OF-LIVING ADJUSTMENT.**—Subparagraph (H) of section 42(h)(3) of such Code is amended—

(A) by striking “2002” in clause (i) and inserting “2017”,

(B) by striking “the \$2,000,000 and \$1.75 amounts in subparagraph (C)” in clause (i) and inserting “the dollar amounts applicable to such calendar year under clauses (i) and (ii) of subparagraph (I)”,

(C) by striking “2001” in clause (i)(II) and inserting “2016”,

(D) by striking “\$2,000,000” in clause (ii)(I) and inserting “minimum ceiling”, and

(E) by striking “\$1.75” in clause (ii)(II) and inserting “per capita dollar”.

(4) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to calendar years beginning after December 31, 2017.

(b) **PERMANENT INCREASES.**—

(1) **IN GENERAL.**—Clause (ii) of section 42(h)(3)(C) of the Internal Revenue Code of 1986, as amended by subsection (a)(1), is amended—

(A) by striking “the per capita dollar amount” in subclause (I) and inserting “\$3.53”, and

(B) by striking “the minimum ceiling amount” in subclause (II) and inserting “\$4,065,000”.

(2) **CONFORMING AMENDMENT.**—Paragraph (3) of section 42(h) of such Code is amended by striking subparagraph (I), as amended by subsection (a)(2).

(3) **COST-OF-LIVING ADJUSTMENT.**—Subparagraph (H) of section 42(h)(3) of such Code, as amended by subsection (a)(3), is amended—

(A) by striking “the dollar amounts applicable to such calendar year under clauses (i) and (ii) of subparagraph (I)” in clause (i) and inserting “the \$4,065,000 and \$3.53 amounts in subparagraph (C)”,

(B) by striking “minimum ceiling” in clause (ii)(I) and inserting “\$4,065,000”, and

(C) by striking “per capita dollar” in clause (ii)(II) and inserting “\$3.53”.

(4) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to calendar years beginning after December 31, 2022.

SEC. 13922. AVERAGE INCOME TEST.

(a) **IN GENERAL.**—Paragraph (1) of section 42(g) of the Internal Revenue Code of 1986 is amended—

(1) by striking “subparagraph (A) or (B)” and inserting “subparagraph (A), (B), or (C)”, and

(2) by inserting after subparagraph (B) the following new subparagraph:

“(C) **AVERAGE INCOME TEST.**—

“(i) **IN GENERAL.**—The project meets the minimum requirements of this subparagraph if 40 percent or more (25 percent or more in the case of a project described in section 142(d)(6)) of the residential units in such project are both rent-restricted and occupied by individuals whose income does not exceed the imputed income limitation designated by the taxpayer with respect to the respective unit.

“(ii) **SPECIAL RULES RELATING TO INCOME LIMITATION.**—For purposes of clause (i)—

“(I) **DESIGNATION.**—The taxpayer shall designate the imputed income limitation of each unit taken into account under such clause.

“(II) **AVERAGE TEST.**—The average of the imputed income limitations designated under subclause (I) shall not exceed 60 percent of area median gross income.

“(III) **10-PERCENT INCREMENTS.**—The designated imputed income limitation of any unit under subclause (I) shall be 20 percent, 30 percent, 40 percent, 50 percent, 60 percent, 70 percent, or 80 percent of area median gross income.”.

(b) **RULES RELATING TO NEXT AVAILABLE UNIT.**—Subparagraph (D) of section 42(g)(2) of the Internal Revenue Code of 1986 is amended—

(1) in clause (i), by striking “clause (ii)” and inserting “clauses (ii), (iii), and (iv)”,

(2) in clause (ii)—

(A) by striking “If” and inserting “In the case of a project with respect to which the taxpayer elects the requirements of subparagraph (A) or (B) of paragraph (1), if”,

(B) by striking the second sentence, and

(C) by striking “NEXT AVAILABLE UNIT MUST BE RENTED TO LOW-INCOME TENANT IF INCOME RISES ABOVE 140 PERCENT OF INCOME LIMIT” in the heading and inserting “RENTAL

OF NEXT AVAILABLE UNIT IN CASE OF 20-50 OR 40-60 TEST”, and

(3) by adding at the end the following new clauses:

“(iii) **RENTAL OF NEXT AVAILABLE UNIT IN CASE OF AVERAGE INCOME TEST.**—In the case of a project with respect to which the taxpayer elects the requirements of subparagraph (C) of paragraph (1), if the income of the occupants of the unit increases above 140 percent of the greater of—

“(I) 60 percent of area median gross income, or

“(II) the imputed income limitation designated with respect to the unit under paragraph (1)(C)(ii)(I),

clause (i) shall cease to apply to any such unit if any residential rental unit in the building (of a size comparable to, or smaller than, such unit) is occupied by a new resident whose income exceeds the limitation described in clause (v).

“(iv) **DEEP RENT SKEWED PROJECTS.**—In the case of a project described in section 142(d)(4)(B), clause (ii) or (iii), whichever is applicable, shall be applied by substituting ‘170 percent’ for ‘140 percent’, and—

“(I) in the case of clause (ii), by substituting ‘any low-income unit in the building is occupied by a new resident whose income exceeds 40 percent of area median gross income’ for ‘any residential rental unit’ and all that follows in such clause, and

“(II) in the case of clause (iii), by substituting ‘any low-income unit in the building is occupied by a new resident whose income exceeds the lesser of 40 percent of area median gross income or the imputed income limitation designated with respect to such unit under paragraph (1)(C)(ii)(I)’ for ‘any residential rental unit’ and all that follows in such clause.

“(v) **LIMITATION DESCRIBED.**—For purposes of clause (iii), the limitation described in this clause with respect to any unit is—

“(I) the imputed income limitation designated with respect to such unit under paragraph (1)(C)(ii)(I), in the case of a unit which was taken into account as a low-income unit prior to becoming vacant, and

“(II) the imputed income limitation which would have to be designated with respect to such unit under such paragraph in order for the project to continue to meet the requirements of paragraph (1)(C)(ii)(II), in the case of any other unit.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to elections made under section 42(g)(1) of the Internal Revenue Code of 1986 after the date of the enactment of this Act.

SEC. 13923. UNIFORM INCOME ELIGIBILITY FOR RURAL PROJECTS.

(a) **IN GENERAL.**—Paragraph (8) of section 42(i) of the Internal Revenue Code of 1986 is amended by striking the second sentence.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 13924. CODIFICATION OF RULES RELATING TO INCREASED TENANT INCOME.

(a) **IN GENERAL.**—Clause (i) of section 42(g)(2)(D) of the Internal Revenue Code of 1986, as amended by this Act, is amended by striking “clauses (ii), (iii), and (iv)” and all that follows and inserting “clauses (ii), (iii), (iv), and (vi), notwithstanding an increase in the income of the occupants above the income limitation applicable under paragraph (1)—

“(I) a low-income unit shall continue to be treated as a low-income unit if the income of such occupants initially was 60 percent or less of area median gross income and such unit continues to be rent-restricted, and

“(II) a unit to which, at the time of initial occupancy by such occupants, any Federal,

State, or local government income restriction applied, and which subsequently becomes part of a building with respect to which rehabilitation expenditures are taken into account under subsection (e), shall be treated as a low-income unit if the income of such occupants initially was 60 percent or less of area median gross income and does not exceed 120 percent of area median gross income as of the date of acquisition of the property by the taxpayer.”.

(b) **EXCEPTION.**—Subparagraph (D) of section 42(g)(2) of the Internal Revenue Code of 1986, as amended by this Act, is amended by adding at the end the following new clause:

“(vi) **EXCEPTION TO RULE RELATING TO INCREASED TENANT INCOME.**—In the case of an occupant of a low-income unit who initially qualified to occupy such unit by reason of paragraph (1)(C) with an income in excess of 60 percent of area median gross income but not in excess of 80 percent of area median gross income, clause (i) shall be applied for substituting ‘80 percent’ for ‘60 percent’ each place it appears.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2016.

SEC. 13925. MODIFICATION OF STUDENT OCCUPANCY RULES.

(a) **IN GENERAL.**—Subparagraph (D) of section 42(i)(3) of the Internal Revenue Code of 1986 is amended to read as follows:

“(D) **RULES RELATING TO STUDENTS.**—

“(i) **IN GENERAL.**—A unit occupied solely by individuals who—

“(I) have not attained age 24, and

“(II) are enrolled in a full-time course of study at an institution of higher education (as defined in section 3304(f)), shall not be treated as a low-income unit.

“(ii) **EXCEPTION FOR CERTAIN FEDERAL PROGRAMS.**—In the case of a federally assisted building (as defined in subsection (d)(6)(C)(i)), clause (i) shall not apply to a unit the occupants of which meet all requirements applicable under the housing program described in subsection (d)(6)(C)(i) through which the building is assisted, financed, or operated.

“(iii) **OTHER EXCEPTIONS.**—Clause (i) shall not apply to a unit occupied by an individual who—

“(I) is married,

“(II) is a person with disabilities (as defined in section 3(b)(3)(E) of the United States Housing Act of 1937),

“(III) is a veteran (as defined in section 101(2) of title 38, United States Code),

“(IV) has one or more qualifying children (as defined in section 152(c)), or

“(V) meets the income limitation applicable under subsection (g)(1) to the project of which the building is a part and is, or was immediately prior to attaining the age of majority—

“(aa) an emancipated minor or in legal guardianship as determined by a court of competent jurisdiction in the individual’s State of legal residence,

“(bb) under the care and placement responsibility of the State agency responsible for administering a plan under part B or part E of title IV of the Social Security Act, or

“(cc) was an unaccompanied youth (within the meaning of section 725(6) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a(6))) or a homeless child or youth (within the meaning of section 725(2) of such Act (42 U.S.C. 11434a(2))).”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 13926. TENANT VOUCHER PAYMENTS TAKEN INTO ACCOUNT AS RENT FOR CERTAIN PURPOSES.

(a) **IN GENERAL.**—Subparagraph (B) of section 42(g)(2) of the Internal Revenue Code of

1986 is amended by adding at the end the following new sentence: "In the case of a project with respect to which the taxpayer elects the requirements of subparagraph (C) of paragraph (1), or the portion of a project to which subsection (d)(5)(C) applies, clause (i) shall not apply with respect to any tenant-based assistance (as defined in section 8(f)(7) of the United States Housing Act of 1937 (42 U.S.C. 1437f(f)(7))).".

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to rent paid in taxable years beginning after December 31, 2017.

SEC. 13927. MINIMUM CREDIT RATE.

(a) **IN GENERAL.**—Subsection (b) of section 42 of the Internal Revenue Code of 1986 is amended—

(1) by redesignating paragraph (3) as paragraph (4), and

(2) by inserting after paragraph (2) the following new paragraph:

"(3) **MINIMUM CREDIT RATE.**—In the case of any new or existing building to which paragraph (2) does not apply and which is placed in service by the taxpayer after December 31, 2016, the applicable percentage shall not be less than 4 percent."

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to buildings placed in service after December 31, 2016.

SEC. 13928. RECONSTRUCTION OR REPLACEMENT PERIOD AFTER CASUALTY LOSS.

(a) **IN GENERAL.**—Subparagraph (E) of section 42(j)(4) of the Internal Revenue Code of 1986 is amended by striking "a reasonable period established by the Secretary" and inserting "a reasonable period established by the applicable housing credit agency (not to exceed 25 months from the date on which the casualty loss arises). The determination under paragraph (1) shall not be made with respect to a property the basis of which is affected by a casualty loss until the period described in the preceding sentence with respect to such property has expired."

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to casualty losses arising after the date of the enactment of this Act.

SEC. 13929. MODIFICATION OF RIGHTS RELATING TO BUILDING PURCHASE.

(a) **IN GENERAL.**—Subparagraph (A) of section 42(i)(7) of the Internal Revenue Code of 1986 is amended—

(1) by striking "a right of 1st refusal" and inserting "an option", and

(2) by striking "the property" and inserting "the property or a partnership interest relating to the property".

(b) **CONFORMING AMENDMENT.**—Subparagraph (B) of section 42(i)(7) of the Internal Revenue Code of 1986 is amended by adding at the end the following new sentence: "In the case of a purchase of a partnership interest, the minimum purchase price is an amount equal to such interest's ratable share of the amount determined under the first sentence of this subparagraph."

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to agreements entered into or amended after the date of the enactment of this Act.

SEC. 13930. MODIFICATION OF 10-YEAR RULE; LIMITATION ON ACQUISITION BASIS.

(a) **IN GENERAL.**—Clause (ii) of section 42(d)(2)(B) of the Internal Revenue Code of 1986 is amended by inserting "or the taxpayer elects the application of subparagraph (C)(ii)" after "service".

(b) **LIMITATION ON ACQUISITION BASIS.**—Subparagraph (C) of section 42(d)(2) of the Internal Revenue Code of 1986 is amended—

(1) by striking "For purposes of subparagraph (A), the adjusted basis" and inserting "For purposes of subparagraph (A)—

"(i) **IN GENERAL.**—The adjusted basis", and

(2) by adding at the end the following new clauses:

"(ii) **BUILDINGS IN SERVICE WITHIN PREVIOUS 10 YEARS.**—If the period between the date of acquisition of the building by the taxpayer and the date the building was last placed in service is less than 10 years, the taxpayer's basis attributable to the acquisition of the building which is taken into account in determining the adjusted basis shall not exceed the sum of—

"(I) the lowest amount paid for acquisition of the building by any person during the 10 years preceding the date of the acquisition of the building by the taxpayer, adjusted as provided in clause (iii), and

"(II) the value of any capital improvements made by the person who sells the building to the taxpayer which are reflected in such seller's basis.

"(iii) **ADJUSTMENT.**—With respect to a basis determination made in any taxable year, the amount described in clause (ii)(I) shall be increased by an amount equal to—

"(I) such amount, multiplied by

"(II) a cost-of-living adjustment, determined in the same manner as under section 1(f)(3) for the calendar year in which the taxable year begins by taking into account the acquisition year in lieu of calendar year 1992. For purposes of the preceding sentence, the acquisition year is the calendar year in which the lowest amount referenced in clause (ii)(I) was paid for the acquisition of the building."

(c) **CONFORMING AMENDMENTS.**—Clause (i) of section 42(d)(2)(D) of the Internal Revenue Code of 1986 is amended—

(1) by striking "FOR SUBPARAGRAPH (B)" in the heading, and

(2) by striking "subparagraph (B)(ii)" in the matter preceding subclause (I) and inserting "subparagraph (B)(ii) or (C)(ii)".

(d) **EFFECTIVE DATE.**—The amendments made by this section shall apply to buildings placed in service after December 31, 2016.

SEC. 13931. CERTAIN RELOCATION COSTS TAKEN INTO ACCOUNT AS REHABILITATION EXPENDITURES.

(a) **IN GENERAL.**—Paragraph (2) of section 42(e) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(C) **CERTAIN RELOCATION COSTS.**—In the case of a rehabilitation of a building to which section 280B does not apply, costs relating to the relocation of occupants, including—

"(i) amounts paid to occupants,

"(ii) amounts paid to third parties for services relating to such relocation, and

"(iii) amounts paid for temporary housing for occupants,

shall be treated as chargeable to capital account and taken into account as rehabilitation expenditures."

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to expenditures paid or incurred after December 31, 2016.

SEC. 13932. REPEAL OF QUALIFIED CENSUS TRACT POPULATION CAP.

(a) **IN GENERAL.**—Clause (ii) of section 42(d)(5)(B) of the Internal Revenue Code of 1986 is amended—

(1) by striking subclauses (II) and (III), and

(2) by striking "QUALIFIED CENSUS TRACT."

"(I) **IN GENERAL.**—The term", and inserting "QUALIFIED CENSUS TRACT.—The term".

(b) **TECHNICAL CORRECTIONS.**—Sections 42(d)(4)(C)(i) and 42(m)(1)(B)(ii)(III) of the Internal Revenue Code of 1986 are each amended by striking "as defined in paragraph (5)(C)" and inserting "as defined in paragraph (5)(B)(ii)".

(c) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply to des-

ignations of qualified census tracts under section 42(d)(5)(B)(ii) of the Internal Revenue Code of 1986 after December 31, 2017.

SEC. 13933. DETERMINATION OF COMMUNITY REVITALIZATION PLAN TO BE MADE BY HOUSING CREDIT AGENCY.

(a) **IN GENERAL.**—Subclause (III) of section 42(m)(1)(B)(ii) of the Internal Revenue Code of 1986 is amended by inserting "as determined by the housing credit agency according to criteria established by such agency," after "(d)(5)(C)) and".

(b) **CRITERIA.**—Paragraph (1) of section 42(m) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(E) **CRITERIA FOR DETERMINATION RELATING TO CONCERTED COMMUNITY REVITALIZATION PLAN.**—For purposes of subparagraph (B)(ii)(III), the criteria which shall be established by a housing credit agency for determining whether the development of a project contributes to a concerted community development plan shall take into account any factors the agency deems appropriate, including the extent to which the proposed plan—

"(i) is geographically specific,

"(ii) outlines a clear plan for implementation and goals for outcomes,

"(iii) includes a strategy for applying for or obtaining commitments of public or private investment (or both) in nonhousing infrastructure, amenities, or services, and

"(iv) demonstrates the need for community revitalization."

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to allocations of housing credit dollar amounts made under qualified allocation plans (as defined in section 42(m)(1)(B) of the Internal Revenue Code of 1986) adopted after December 31, 2017.

SEC. 13934. PROHIBITION OF LOCAL APPROVAL AND CONTRIBUTION REQUIREMENTS.

(a) **IN GENERAL.**—Paragraph (1) of section 42(m) of the Internal Revenue Code of 1986, as amended by section 13933, is further amended—

(1) by striking clause (ii) of subparagraph (A) and by redesignating clauses (iii) and (iv) thereof as clauses (ii) and (iii), and

(2) by adding at the end the following new subparagraph:

"(F) **LOCAL APPROVAL OR CONTRIBUTION NOT TAKEN INTO ACCOUNT.**—The selection criteria under a qualified allocation plan shall not include consideration of—

"(i) any support or opposition with respect to the project from local or elected officials, or

"(ii) any local government contribution to the project, except to the extent such contribution is taken into account as part of a broader consideration of the project's ability to leverage outside funding sources, and is not prioritized over any other source of outside funding."

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to allocations of housing credit dollar amounts made after December 31, 2017.

SEC. 13935. INCREASE IN CREDIT FOR CERTAIN PROJECTS DESIGNATED TO SERVE EXTREMELY LOW-INCOME HOUSEHOLDS.

(a) **IN GENERAL.**—Paragraph (5) of section 42(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(C) **INCREASE IN CREDIT FOR PROJECTS DESIGNATED TO SERVE EXTREMELY LOW-INCOME HOUSEHOLDS.**—In the case of any building—

"(i) 20 percent or more of the residential units in which are designated by the taxpayer for occupancy by households the aggregate household income of which does not exceed the greater of—

“(I) 30 percent of area median gross income, or

“(II) 100 percent of an amount equal to the Federal poverty line (within the meaning of section 36B(d)(3)), and

“(ii) which is designated by the housing credit agency as requiring the increase in credit under this subparagraph in order for such building to be financially feasible as part of a qualified low-income housing project, subparagraph (B) shall not apply to the portion of such building which is comprised of such units, and the eligible basis of such portion of the building shall be 150 percent of such basis determined without regard to this subparagraph.”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to buildings placed in service after December 31, 2016.

SEC. 13936. INCREASE IN CREDIT FOR BOND-FINANCED PROJECTS DESIGNATED BY STATE AGENCY.

(a) **IN GENERAL.**—Clause (v) of section 42(d)(5)(B) of the Internal Revenue Code of 1986 is amended by striking the second sentence.

(b) **TECHNICAL AMENDMENT.**—Clause (v) of section 42(d)(5)(B) of the Internal Revenue Code of 1986, as amended by subsection (a), is further amended—

(1) by striking “STATE” in the heading, and

(2) by striking “State housing credit agency” and inserting “housing credit agency”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to buildings placed in service after December 31, 2016.

SEC. 13937. ELIMINATION OF BASIS REDUCTION FOR LOW-INCOME HOUSING PROPERTIES RECEIVING CERTAIN ENERGY BENEFITS.

(a) **NEW ENERGY EFFICIENT HOME CREDIT.**—Subsection (e) of section 45L of the Internal Revenue Code of 1986 is amended—

(1) by striking “ADJUSTMENT.—For purposes” and inserting “ADJUSTMENT.—

“(1) **IN GENERAL.**—For purposes”, and

(2) by adding at the end the following new paragraph:

“(2) **EXCEPTION FOR AFFORDABLE HOUSING PROPERTIES.**—Paragraph (1) shall not apply to any property with respect to which a credit is allowed under section 42.”.

(b) **ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION.**—Subsection (e) of section 179D of the Internal Revenue Code of 1986 is amended—

(1) by striking “REDUCTION.—For purposes” and inserting “REDUCTION.—

“(1) **IN GENERAL.**—For purposes”, and

(2) by adding at the end the following new paragraph:

“(2) **EXCEPTION FOR AFFORDABLE HOUSING PROPERTIES.**—Paragraph (1) shall not apply to any property with respect to which a credit is allowed under section 42.”.

(c) **ENERGY CREDIT.**—Paragraph (3) of section 50(c) of the Internal Revenue Code of 1986 is amended—

(1) by striking “and” at the end of subparagraph (A),

(2) by striking the period at the end of subparagraph (B) and inserting “, and”, and

(3) by adding at the end the following new subparagraph:

“(C) paragraph (1) shall not apply to any property with respect to which a credit is allowed under section 42.”.

(d) **EFFECTIVE DATE.**—The amendments made by this section shall apply to property placed in service after December 31, 2016.

SEC. 13938. RESTRICTION OF PLANNED FORECLOSURES.

(a) **IN GENERAL.**—Subclause (I) of section 42(h)(6)(E)(i) of the Internal Revenue Code of 1986 is amended to read as follows:

“(I) on the 61st day after the taxpayer (or a successor in interest) provides notice to

the housing credit agency that the building has been acquired by foreclosure (or instrument in lieu of foreclosure) and that the taxpayer intends the termination of such period, unless the housing credit agency determines that such acquisition is part of an arrangement with the taxpayer a purpose of which is to terminate such period, or”.

(b) **CONFORMING AMENDMENT.**—The second sentence of clause (i) of section 42(h)(6)(E) of the Internal Revenue Code of 1986 is amended by striking “Subclause (II)” and inserting “Subclauses (I) and (II)”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to acquisitions by foreclosure (or instrument in lieu of foreclosure) after December 31, 2017.

SEC. 13939. INCREASE OF POPULATION CAP FOR DIFFICULT DEVELOPMENT AREAS.

(a) **IN GENERAL.**—Subclause (II) of section 42(d)(5)(B)(iii) of the Internal Revenue Code of 1986 is amended by striking “20 percent” and inserting “30 percent”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to designations made under section 42(d)(5)(B)(iii) of the Internal Revenue Code of 1986 after December 31, 2017.

SEC. 13940. SELECTION CRITERIA UNDER QUALIFIED ALLOCATION PLANS.

(a) **IN GENERAL.**—Subparagraph (C) of section 42(m)(1) of the Internal Revenue Code of 1986 is amended by striking “and” at the end of clause (ix), by striking the period at the end of clause (x) and inserting “, and”, and by adding at the end the following new clause:

“(xi) the affordable housing needs of individuals in the State who are members of Indian tribes (as defined in section 45A(c)(6)).”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to allocations of credits under section 42 of the Internal Revenue Code of 1986 made after December 31, 2017.

SEC. 13941. INCLUSION OF INDIAN AREAS AS DIFFICULT DEVELOPMENT AREAS FOR PURPOSES OF CERTAIN BUILDINGS.

(a) **IN GENERAL.**—Subclause (I) of section 42(d)(5)(B)(iii) of the Internal Revenue Code of 1986 is amended by inserting before the period the following: “, and any Indian area”.

(b) **INDIAN AREA.**—Clause (iii) of section 42(d)(5)(B) of the Internal Revenue Code of 1986 is amended by redesignating subclause (II) as subclause (III) and by inserting after subclause (I) the following new subclause:

“(II) **INDIAN AREA.**—For purposes of subclause (I), the term ‘Indian area’ means any Indian area (as defined in section 4(1) of the Native American Housing Assistance and Self Determination Act of 1996 (25 U.S.C. 4103(11))).”.

(c) **ELIGIBLE BUILDINGS.**—Clause (iii) of section 42(d)(5)(B) of the Internal Revenue Code of 1986, as amended by subsection (b), is amended by adding at the end the following new subclause:

“(IV) **SPECIAL RULE FOR BUILDINGS IN INDIAN AREAS.**—In the case of an area which is a difficult development area solely because it is an Indian area, a building shall not be treated as located in such area unless such building is assisted or financed under the Native American Housing Assistance and Self Determination Act of 1996 (25 U.S.C. 4101 et seq.) or the project sponsor is an Indian tribe (as defined in section 45A(c)(6)), a tribally designated housing entity (as defined in section 4(22) of such Act (25 U.S.C. 4103(22))), or wholly owned or controlled by such an Indian tribe or tribally designated housing entity.”.

(d) **EFFECTIVE DATE.**—The amendments made by this section shall apply to buildings placed in service after December 31, 2017.

SEC. 13942. AFFORDABLE HOUSING TAX CREDIT.

(a) **IN GENERAL.**—The heading of section 42 of the Internal Revenue Code of 1986 is

amended by striking “**LOW-INCOME**” and inserting “**AFFORDABLE**”.

(b) **CONFORMING AMENDMENTS.**—

(1) Subsection (a) of section 42 of the Internal Revenue Code of 1986 is amended by striking “low-income” and inserting “affordable”.

(2) Paragraph (5) of section 38(b) of such Code is amended by striking “low-income” and inserting “affordable”.

(3) The heading of subparagraph (D) of section 469(i)(3) of such Code is amended by striking “LOW-INCOME” and inserting “AFFORDABLE”.

(4) The heading of subparagraph (B) of section 469(i)(6) of such Code is amended by striking “LOW-INCOME” and inserting “AFFORDABLE”.

(5) Paragraph (7) of section 772(a) of such Code is amended by striking “low-income” and inserting “affordable”.

(6) Paragraph (5) of section 772(d) of such Code is amended by striking “low-income” and inserting “affordable”.

(c) **CLERICAL AMENDMENT.**—The item relating to section 42 in the table of sections for subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended to read as follows:

“Sec. 42. Affordable housing credit.”.

CHAPTER 4—MANUFACTURING AND EDUCATION BONDS

SEC. 13951. MODIFICATIONS TO QUALIFIED SMALL ISSUE BONDS.

(a) **MANUFACTURING FACILITIES TO INCLUDE PRODUCTION OF INTANGIBLE PROPERTY AND FUNCTIONALLY RELATED FACILITIES.**—Section 144(a)(12)(C) of the Internal Revenue Code of 1986 is amended to read as follows:

“(C) **MANUFACTURING FACILITY.**—For purposes of this paragraph—

“(i) **IN GENERAL.**—The term ‘manufacturing facility’ means any facility which—

“(I) is used in the manufacturing or production of tangible personal property (including the processing resulting in a change in the condition of such property),

“(II) is used in the creation or production of intangible property which is described in section 197(d)(1)(C)(iii), or

“(III) is functionally related and subordinate to a facility described in subclause (I) or (II) if such facility is located on the same site as the facility described in subclause (I) or (II).

“(ii) **CERTAIN FACILITIES INCLUDED.**—The term ‘manufacturing facility’ includes facilities that are directly related and ancillary to a manufacturing facility (determined without regard to this clause) if—

“(I) those facilities are located on the same site as the manufacturing facility, and

“(II) not more than 25 percent of the net proceeds of the issue are used to provide those facilities.

“(iii) **LIMITATION ON OFFICE SPACE.**—A rule similar to the rule of section 142(b)(2) shall apply for purposes of clause (i).

“(iv) **LIMITATION ON REFUNDINGS FOR CERTAIN PROPERTY.**—Subclauses (II) and (III) of clause (i) shall not apply to any bond issued on or before the date of the enactment of the Tax Cuts and Jobs Act, or to any bond issued to refund a bond issued on or before such date (other than a bond to which clause (iii) of this subparagraph (as in effect before the date of the enactment of the Tax Cuts and Jobs Act applies)), either directly or in a series of refundings.”.

(b) **INCREASE IN LIMITATIONS.**—Section 144(a)(4) of such Code is amended—

(1) by striking “\$10,000,000” in subparagraph (A)(i) and inserting “\$30,000,000”, and

(2) by striking “\$10,000,000” in the heading and inserting “\$30,000,000”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to obligations issued after the date of the enactment of this Act.

SEC. 13952. EXPANSION OF QUALIFIED ZONE ACADEMY BONDS.

(a) CONSTRUCTION OF A PUBLIC SCHOOL FACILITY.—Subparagraph (A) of section 54E(d)(3) of the Internal Revenue Code of 1986 is amended by striking “rehabilitating or repairing” and inserting “constructing, rehabilitating, retrofitting, or repairing”.

(b) REMOVAL OF PRIVATE BUSINESS CONTRIBUTION REQUIREMENT.—Section 54E of the Internal Revenue Code of 1986 is amended—

- (1) in subsection (a)(3)—
 - (A) in subparagraph (A), by inserting “and” at the end;
 - (B) by striking subparagraph (B); and
 - (C) by redesignating subparagraph (C) as subparagraph (B);
- (2) by striking subsection (b) and redesignating subsections (c) and (d) as subsections (b) and (c), respectively; and
- (3) in paragraph (1) of subsection (b) (as so redesignated)—
 - (A) by striking “and \$400,000,000” and inserting “\$400,000,000”; and
 - (B) by striking “and, except as provided” and all that follows through the period at the end and inserting “, and \$1,400,000,000 for 2018 and each year thereafter.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to obligations issued after December 31, 2017.

CHAPTER 5—REPEAL OF CERTAIN PROVISIONS

SEC. 13961. REHABILITATION CREDIT.

The amendments made by section 13402 of this Act shall be null and void.

SEC. 13962. LOW-INCOME HOUSING CREDIT.

The amendments made by subpart B of part V of this subtitle shall be null and void.

SEC. 13963. ADVANCE REFUNDING BONDS.

The amendments made by section 13532 of this Act shall be null and void.

SA 1749. Mr. ROBERTS submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . ENHANCED RESEARCH CREDIT FOR DOMESTIC MANUFACTURERS.

(a) IN GENERAL.—Section 41 is amended by adding at the end the following new subsection:

“If the percentage of total gross receipts which are domestic production gross receipts is:

The bonus amount is the following number of percentage points:

The alternative simplified bonus amount is the following number of percentage points:

The subsection (c)(5)(B) bonus amount is the following number of percentage points:

More than 50% but not more than 60%
More than 60% but not more than 70%
More than 70% but not more than 80%
More than 80% but not more than 90%
More than 90%

1
2
3
4
5

0.7
1.4
2.1
2.8
3.5

0.3
0.6
0.9
1.2
1.5.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to expenditures paid or incurred in taxable years beginning after December 31, 2017, and ending before January 1, 2023.

SA 1750. Mr. DONNELLY submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . ENDING OUTSOURCING.

(a) OUTSOURCING STATEMENT IN WORKER ADJUSTMENT AND RETRAINING NOTICE.—

(1) OUTSOURCING STATEMENT.—Section 3 of the Worker Adjustment and Retraining Notification Act (29 U.S.C. 2102) is amended by adding at the end the following:

“(e) OUTSOURCING STATEMENT.—
“(1) IN GENERAL.—For purposes of subsection (a), the employer shall include an outsourcing statement in the notice described in that subsection. The outsourcing statement shall specify whether part or all of the positions held by affected employees covered by subsection (a) will be moved to a country outside the United States, regardless of whether the positions are moved within the business enterprise involved or to another business enterprise. The employer

shall make the determination of whether the positions are being so moved in accordance with regulations issued by the Secretary. The employer shall serve the notice as required under subsection (a) and submit the notice to the Secretary of Labor.

“(2) LIST.—Not less often than annually, the Secretary shall publish and make available on the website of the Department of Labor, a list including each employer who—

“(A) has included an outsourcing statement in a notice under paragraph (1); or

“(B) has incurred liability under section 5, in part or in whole, because the employer ordered a plant closing or mass layoff without having served a notice that is required, under this section, to include an outsourcing statement.”.

(2) IMPLEMENTATION REPORT.—The Worker Adjustment and Retraining Notification Act is amended by inserting after section 10 (29 U.S.C. 2109) the following:

“SEC. 10A. IMPLEMENTATION STUDY.

“(a) STUDY.—The Comptroller General of the United States shall conduct a study of the implementation of section 3(e) of the Worker Adjustment and Retraining Notification Act (29 U.S.C. 2102(e)) by the Department of Labor.

“(b) REPORT.—Not later than 3 years after the date of enactment of this Act, the Comptroller General shall submit to the appropriate committees of Congress a report containing the results of the study.”.

(b) DENIAL OF DEDUCTION FOR OUTSOURCING EXPENSES.—

(1) IN GENERAL.—Part IX of subchapter B of chapter 1 is amended by adding at the end the following new section:

“(i) ENHANCED CREDIT FOR DOMESTIC MANUFACTURERS.—

“(1) IN GENERAL.—In the case of a qualified domestic manufacturer, this section shall be applied—

“(A) except as provided in subparagraph (B), by increasing the 20 percent amount in subsection (a)(1) by the bonus amount, and

“(B) in the case of a qualified domestic manufacturer making an election under subsection (c)(5)—

“(i) by increasing the 14 percent amount under subsection (c)(5)(A) by the alternative simplified bonus amount, and

“(ii) by increasing the 6 percent amount under subsection (c)(5)(B)(ii) by the subsection (c)(5)(B) bonus amount.

“(2) QUALIFIED DOMESTIC MANUFACTURER.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘qualified domestic manufacturer’ means a taxpayer who has domestic production gross receipts which are more than 50 percent of total gross receipts.

“(B) DOMESTIC PRODUCTION GROSS RECEIPTS.—The term ‘domestic production gross receipts’ has the meaning given to such term under section 199(c)(4).

“(3) BONUS AMOUNT; ALTERNATIVE SIMPLIFIED BONUS AMOUNT; SUBSECTION (c)(5)(B) AMOUNT.—For purposes of paragraph (1):

“SEC. 280I. OUTSOURCING EXPENSES.

“(a) IN GENERAL.—No deduction otherwise allowable under this chapter shall be allowed for any specified outsourcing expense.

“(b) SPECIFIED OUTSOURCING EXPENSE.—For purposes of this section—

“(1) IN GENERAL.—The term ‘specified outsourcing expense’ means—

“(A) any eligible expense paid or incurred by the taxpayer in connection with the elimination of any business unit of the taxpayer (or of any member of any expanded affiliated group in which the taxpayer is also a member) located within the United States, and

“(B) any eligible expense paid or incurred by the taxpayer in connection with the establishment of any business unit of the taxpayer (or of any member of any expanded affiliated group in which the taxpayer is also a member) located outside the United States,

if such establishment constitutes the relocation of the business unit so eliminated. For purposes of the preceding sentence, a relocation shall not be treated as failing to occur merely because such elimination occurs in a different taxable year than such establishment.

“(2) ELIGIBLE EXPENSES.—The term ‘eligible expenses’ means—

“(A) any amount for which a deduction is allowed to the taxpayer under section 162, and

“(B) permit and license fees, lease brokerage fees, equipment installation costs, and, to the extent provided by the Secretary, other similar expenses.

Such term does not include any compensation which is paid or incurred in connection with severance from employment and, to the extent provided by the Secretary, any similar amount.

“(3) BUSINESS UNIT.—The term ‘business unit’ means—

“(A) any trade or business, and

“(B) any line of business, or functional unit, which is part of any trade or business.

“(4) EXPANDED AFFILIATED GROUP.—The term ‘expanded affiliated group’ means an affiliated group as defined in section 1504(a), determined without regard to section 1504(b)(3) and by substituting ‘more than 50 percent’ for ‘at least 80 percent’ each place it appears in section 1504(a). A partnership or any other entity (other than a corporation) shall be treated as a member of an expanded affiliated group if such entity is controlled (within the meaning of section 954(d)(3)) by members of such group (including any entity treated as a member of such group by reason of this paragraph).

“(5) OPERATING EXPENSES NOT TAKEN INTO ACCOUNT.—Any amount paid or incurred in connection with the ongoing operation of a business unit shall not be treated as an amount paid or incurred in connection with the establishment or elimination of such business unit.

“(c) SPECIAL RULES.—

“(1) APPLICATION TO DEDUCTIONS FOR DEPRECIATION AND AMORTIZATION.—In the case of any portion of a specified outsourcing expense which is not deductible in the taxable year in which paid or incurred, such portion shall neither be chargeable to capital account nor amortizable.

“(2) POSSESSIONS TREATED AS PART OF THE UNITED STATES.—For purposes of this section, the term ‘United States’ shall be treated as including each possession of the United States (including the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands).

“(d) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this section, including regulations which provide (or create a rebuttable presumption) that certain establishments of business units outside the United States will be treated as relocations (based on timing or such other factors as the Secretary may provide) of business units eliminated within the United States.”.

(2) LIMITATION ON SUBPART F INCOME OF CONTROLLED FOREIGN CORPORATIONS DETERMINED WITHOUT REGARD TO SPECIFIED OUTSOURCING EXPENSES.—Subsection (c) of section 952 is amended by adding at the end the following new paragraph:

“(4) EARNINGS AND PROFITS DETERMINED WITHOUT REGARD TO SPECIFIED OUTSOURCING EXPENSES.—For purposes of this subsection, earnings and profits of any controlled foreign corporation shall be determined without regard to any specified outsourcing expense (as defined in section 280I(b)).”.

(3) CLERICAL AMENDMENT.—The table of sections for part IX of subchapter B of chapter 1 is amended by adding at the end the following new item:

“Sec. 280I. Outsourcing expenses.”.

(4) EFFECTIVE DATE.—The amendments made by this subsection shall apply to amounts paid or incurred after the date of the enactment of this Act.

(c) DENIAL OF CERTAIN DEDUCTIONS AND ACCOUNTING METHODS FOR OUTSOURCING EMPLOYERS.—

(1) IN GENERAL.—Part IX of subchapter B of chapter 1 is amended by adding at the end the following new section:

“SEC. 280J. LIMITATIONS FOR OUTSOURCING EMPLOYERS.

“(a) IN GENERAL.—During the disallowance period, an applicable taxpayer—

“(1) shall not be allowed any deduction under section 199 for any income of the taxpayer,

“(2) may not use the method provided in section 472(b) in inventorying goods,

“(3) may not use the lower of cost or market method of determining inventories for purposes of determining income, and

“(4) shall not be allowed any deduction under section 163 for interest paid or accrued on indebtedness.

“(b) APPLICABLE TAXPAYER.—For purposes of subsection (a), the term ‘applicable taxpayer’ means a taxpayer which—

“(1) during the taxable year, has served written notice under subsection (a) of section 3 of the Worker Adjustment and Retraining Notification Act which includes an outsourcing statement described in subsection (e) of such section, and

“(2) the cumulative employment loss (excluding any part-time employees) for positions at facilities owned by such taxpayer which will be moved to a country outside of the United States, as determined pursuant to any outsourcing statements served by such taxpayer during such taxable year, exceeds 50 employees.

“(c) DISALLOWANCE PERIOD.—For purposes of subsection (a), the disallowance period is the period of 3 taxable years after the taxable year in which the statements described in subsection (b)(2) are required to be served.

“(d) EXPANDED AFFILIATED GROUP TREATED AS SINGLE TAXPAYER.—For purposes of this section, the members of an expanded affiliated group (as defined in section 280I(b)(4)) shall be treated as a single taxpayer.

“(e) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this section.”.

(2) CLERICAL AMENDMENT.—The table of sections for part IX of subchapter B of chapter 1 is amended by adding at the end the following new item:

“Sec. 280J. Limitations for outsourcing employers.”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after the date of the enactment of this Act.

(d) RECAPTURE OF CREDITS FOR OUTSOURCING EMPLOYERS.—

(1) IN GENERAL.—Part IV of subchapter A of chapter 1 is amended by adding at the end the following new subpart:

“Subpart K—Recapture of Credits for Outsourcing Employers

“Sec. 54BB. Recapture of credits for outsourcing employers.

“SEC. 54BB. RECAPTURE OF CREDITS FOR OUTSOURCING EMPLOYERS.

“(a) IN GENERAL.—Pursuant to regulations prescribed by the Secretary, in the case of a taxpayer which owns a facility for which there is an outsourcing event during the taxable year, the tax under this chapter for such taxable year shall be increased by the amount equal to the sum of—

“(1) any credits allowed under this chapter relating to expenses for design, construction, operation, or maintenance of such facility during the 5 taxable years preceding such taxable year, and

“(2) any grants provided by the Secretary in lieu of credits described in paragraph (1) during the 5 taxable years preceding such taxable year.

“(b) OUTSOURCING EVENT.—For purposes of subsection (a), the term ‘outsourcing event’ means a plant closing or mass layoff (as described in section 2(a) of the Worker Adjustment and Retraining Notification Act) in which the employment loss (excluding any part-time employees) for positions which will be moved to a country outside of the United States, as determined pursuant to the outsourcing statement (as described in paragraph (1) of such section 3(e) of such Act) served by the taxpayer during the taxable year, exceeds 50 employees.

“(c) EXPANDED AFFILIATED GROUP TREATED AS SINGLE TAXPAYER.—For purposes of this section, the members of an expanded affiliated group (as defined in section 280I(b)(4)) shall be treated as a single taxpayer.”.

(2) CLERICAL AMENDMENT.—The table of subparts for part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

“SUBPART K. RECAPTURE OF CREDITS FOR OUTSOURCING EMPLOYERS”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after the date of the enactment of this Act.

(e) CREDIT FOR INSOURCING EXPENSES.—

(1) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

“SEC. 45S. CREDIT FOR INSOURCING EXPENSES.

“(a) IN GENERAL.—For purposes of section 38, the insourcing expenses credit for any taxable year is an amount equal to 20 percent of the eligible insourcing expenses of the taxpayer which are taken into account in such taxable year under subsection (d).

“(b) ELIGIBLE INSOURCING EXPENSES.—For purposes of this section—

“(1) IN GENERAL.—The term ‘eligible insourcing expenses’ means—

“(A) eligible expenses paid or incurred by the taxpayer in connection with the elimination of any business unit of the taxpayer (or of any member of any expanded affiliated group in which the taxpayer is also a member) located outside the United States, and

“(B) eligible expenses paid or incurred by the taxpayer in connection with the establishment of any business unit of the taxpayer (or of any member of any expanded affiliated group in which the taxpayer is also a member) located within—

“(i) a HUBZone (as defined in section 3(p)(2) of the Small Business Act (15 U.S.C. 632(p)(2))), or

“(ii) a low-income community (as described in section 45D(e)),

if such establishment constitutes the relocation of the business unit so eliminated. For purposes of the preceding sentence, a relocation shall not be treated as failing to occur merely because such elimination occurs in a different taxable year than such establishment.

“(2) ELIGIBLE EXPENSES.—The term ‘eligible expenses’ means—

“(A) any amount for which a deduction is allowed to the taxpayer under section 162, and

“(B) permit and license fees, lease brokerage fees, equipment installation costs, and, to the extent provided by the Secretary, other similar expenses.

Such term does not include any compensation which is paid or incurred in connection with severance from employment and, to the extent provided by the Secretary, any similar amount.

“(3) BUSINESS UNIT.—The term ‘business unit’ means—

“(A) any trade or business, and

“(B) any line of business, or functional unit, which is part of any trade or business.

“(4) EXPANDED AFFILIATED GROUP.—The term ‘expanded affiliated group’ means an affiliated group as defined in section 1504(a), determined without regard to section 1504(b)(3) and by substituting ‘more than 50 percent’ for ‘at least 80 percent’ each place it appears in section 1504(a). A partnership or any other entity (other than a corporation) shall be treated as a member of an expanded affiliated group if such entity is controlled (within the meaning of section 954(d)(3)) by members of such group (including any entity treated as a member of such group by reason of this paragraph).

“(5) EXPENSES MUST BE PURSUANT TO INSOURCING PLAN.—Amounts shall be taken into account under paragraph (1) only to the extent that such amounts are paid or incurred pursuant to a written plan to carry out the relocation described in paragraph (1).

“(6) OPERATING EXPENSES NOT TAKEN INTO ACCOUNT.—Any amount paid or incurred in connection with the on-going operation of a business unit shall not be treated as an amount paid or incurred in connection with the establishment or elimination of such business unit.

“(C) INCREASED DOMESTIC EMPLOYMENT REQUIREMENT.—No credit shall be allowed under this section unless the number of full-time equivalent employees of the taxpayer for the taxable year for which the credit is claimed exceeds the number of full-time equivalent employees of the taxpayer for the last taxable year ending before the first taxable year in which such eligible insourcing expenses were paid or incurred. For purposes of this subsection, full-time equivalent employees has the meaning given such term under section 45R(d) (and the applicable rules of section 45R(e)). All employers treated as a single employer under subsection (b), (c), (m), or (o) of section 414 shall be treated as a single employer for purposes of this subsection.

“(d) CREDIT ALLOWED UPON COMPLETION OF INSOURCING PLAN.—

“(1) IN GENERAL.—Except as provided in paragraph (2), eligible insourcing expenses shall be taken into account under subsection (a) in the taxable year during which the plan described in subsection (b)(5) has been completed and all eligible insourcing expenses pursuant to such plan have been paid or incurred.

“(2) ELECTION TO APPLY EMPLOYMENT TEST AND CLAIM CREDIT IN FIRST FULL TAXABLE YEAR AFTER COMPLETION OF PLAN.—If the taxpayer elects the application of this paragraph, eligible insourcing expenses shall be taken into account under subsection (a) in the first taxable year after the taxable year described in paragraph (1).

“(e) POSSESSIONS TREATED AS PART OF THE UNITED STATES.—For purposes of this section, the term ‘United States’ shall be treated as including each possession of the United States (including the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands).

“(f) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this section.”.

(2) CREDIT TO BE PART OF GENERAL BUSINESS CREDIT.—Subsection (b) of section 38 is amended by striking “plus” at the end of paragraph (35), by striking the period at the end of paragraph (36) and inserting “, plus”, and by adding at the end the following new paragraph:

“(37) the insourcing expenses credit determined under section 45S(a).”.

(3) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

“Sec. 45S. Credit for insourcing expenses.”.

(4) EFFECTIVE DATE.—The amendments made by this subsection shall apply to amounts paid or incurred after the date of the enactment of this Act.

(5) APPLICATION TO UNITED STATES POSSESSIONS.—

(A) PAYMENTS TO POSSESSIONS.—

(i) MIRROR CODE POSSESSIONS.—The Secretary of the Treasury shall make periodic payments to each possession of the United States with a mirror code tax system in an amount equal to the loss to that possession by reason of section 45S of the Internal Revenue Code of 1986. Such amount shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

(ii) OTHER POSSESSIONS.—The Secretary of the Treasury shall make annual payments to each possession of the United States which does not have a mirror code tax system in an amount estimated by the Secretary of the Treasury as being equal to the aggregate benefits that would have been provided to residents of such possession by reason of section 45S of such Code if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply with respect to any possession of the United States unless such possession has a plan, which has been approved by the Secretary of the Treasury, under which such possession will promptly distribute such payment to the residents of such possession.

(B) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—No credit shall be allowed against United States income taxes under section 45S of such Code to any person—

(i) to whom a credit is allowed against taxes imposed by the possession by reason of such section, or

(ii) who is eligible for a payment under a plan described in paragraph (1)(B).

(C) DEFINITIONS AND SPECIAL RULES.—

(i) POSSESSIONS OF THE UNITED STATES.—For purposes of this section, the term ‘possession of the United States’ includes the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands.

(ii) MIRROR CODE TAX SYSTEM.—For purposes of this section, the term ‘mirror code tax system’ means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

(iii) TREATMENT OF PAYMENTS.—For purposes of section 1324(b)(2) of title 31, United States Code, the payments under this section shall be treated in the same manner as a refund due from sections referred to in such section 1324(b)(2).

(f) AUTHORITY FOR FEDERAL CONTRACTING OFFICERS TO TAKE THE OUTSOURCING OF JOBS FROM THE UNITED STATES INTO ACCOUNT IN AWARDED CONTRACTS.—

(1) DEPARTMENT OF DEFENSE AND RELATED AGENCY CONTRACTS.—

(A) CONSIDERATION OF OUTSOURCING.—

(i) IN GENERAL.—Chapter 137 of title 10, United States Code, is amended by inserting after section 2327 the following new section:

“§ 2327a. Contracts: consideration of outsourcing of jobs

“(a) DISCLOSURE OF OUTSOURCING OF JOBS.—

“(1) IN GENERAL.—The head of an agency shall require a contractor that submits a bid or proposal in response to a solicitation issued by the agency to disclose in that bid or proposal if the contractor, or a subsidiary of the contractor, owns a facility for which there is an outsourcing event during the

three-year period ending on the date of the submittal of the bid or proposal.

“(2) OUTSOURCING EVENT.—For purposes of paragraph (1), the term ‘outsourcing event’ means a plant closing or mass layoff (as described in section 2(a) of the Worker Adjustment and Retraining Notification Act) in which the employment loss (excluding any part-time employees) for positions which will be moved to a country outside of the United States, as determined pursuant to the outsourcing statement (as described in paragraph (1) of such section 3(e) of such Act) served by the taxpayer during the taxable year, exceeds 50 employees.

“(b) CONSIDERATION AUTHORIZED.—(1) Agency contracting officers considering bids or proposals in response to a solicitation issued by the agency may take into account any disclosure made pursuant to subsection (a) in such bids and proposals.

“(2) The head of an agency may establish a negative preference of up to 10 percent of the cost of a contract for purposes of evaluating a bid or proposal of a contractor that makes a disclosure pursuant to subsection (a).

“(c) SENSE OF CONGRESS.—It is the sense of Congress that agency contracting officers should, using section 2304(b)(3) of this title, exclude contractors making a disclosure pursuant to subsection (a) in response to solicitations issued by the agency from the bidding process in connection with such solicitations on the grounds that the actions described in the disclosures are against the public interests of the United States.

“(d) ANNUAL REPORT.—The head of each agency shall submit to Congress each year a report on the following:

“(1) The number of solicitations made by the agency during the preceding year for which disclosures were made pursuant to subsection (a) in responsive bids or proposals.

“(2) The number of contracts awarded by the agency during the preceding year in which such disclosures were taken into account in the contract award.”.

(ii) CLERICAL AMENDMENT.—The table of sections at the beginning of chapter 137 of such title is amended by inserting after the item relating to section 2327 the following new item:

“2327a. Contracts: consideration of outsourcing of jobs.”.

(B) EXCLUSION OF FIRMS FROM SOURCES.—Section 2304(b) of such title is amended—

(i) by redesignating paragraphs (3) and (4) as paragraphs (4) and (5), respectively;

(ii) by inserting after paragraph (2) the following new paragraph:

“(3) The head of an agency may provide for the procurement of property and services covered by this chapter using competitive procedures but excluding a source making a disclosure pursuant to section 2327a(a) of this title in the bid or proposal in response to the solicitation issued by the agency if the head of the agency determines that the actions described by disclosure are against the public interests of the United States and the source is to be excluded on those grounds. Any such determination shall take into account the sense of Congress set forth in section 2327a(c) of this title.”; and

(iii) in paragraph (3), as so redesignated, by striking “paragraphs (1) and (2)” and inserting “paragraphs (1), (2), and (3)”.

(2) OTHER FEDERAL CONTRACTS.—

(A) CONSIDERATION OF OUTSOURCING.—Chapter 35 of title 41, United States Code, is amended by inserting after section 3303 the following new section:

“§ 3303a. Bidders outsourcing jobs: disclosure of outsourcing; consideration of outsourcing in award; exclusion from sources

“(a) DISCLOSURE OF OUTSOURCING OF JOBS.—

“(1) IN GENERAL.—The head of an executive agency shall require a contractor that submits a bid or proposal in response to a solicitation issued by the executive agency to disclose in that bid or proposal if the contractor, or a subsidiary of the contractor, owns a facility for which there is an outsourcing event during the three-year period ending on the date of the submittal of the bid or proposal.

“(2) OUTSOURCING EVENT.—For purposes of paragraph (1), the term ‘outsourcing event’ means a plant closing or mass layoff (as described in section 2(a) of the Worker Adjustment and Retraining Notification Act) in which the employment loss (excluding any part-time employees) for positions which will be moved to a country outside of the United States, as determined pursuant to the outsourcing statement (as described in paragraph (1) of such section 3(e) of such Act) served by the taxpayer during the taxable year, exceeds 50 employees.

“(b) CONSIDERATION AUTHORIZED.—(1) Contracting officers of an executive agency considering bids or proposals in response to a solicitation issued by the executive agency may take into account any disclosure made pursuant to subsection (a) in such bids and proposals.

“(2) The head of an executive agency may establish a negative preference of up to 10 percent of the cost of a contract for purposes of evaluating a bid or proposal of a contractor that makes a disclosure pursuant to subsection (a).

“(c) EXCLUSION FROM SOURCES.—

“(1) IN GENERAL.—The head of an executive agency may provide for the procurement of property and services using competitive procedures but excluding a source making a disclosure under subsection (a) in the bid or proposal in response to the solicitation issued by the executive agency if the head of the executive agency determines that the actions described by disclosure are against the public interests of the United States and the source is to be excluded on those grounds. Any such determination shall take into account the sense of Congress set forth in paragraph (2).

“(2) SENSE OF CONGRESS.—It is the sense of Congress that contracting officers of executive agencies may use paragraph (1) to exclude contractors making a disclosure pursuant to subsection (a) in response to a solicitation issued by the executive agency from the bidding process in connection with the solicitation on the grounds that the actions described by the disclosure are against the public interests of the United States.

“(d) ANNUAL REPORT.—The head of each executive agency shall submit to Congress each year a report on the following:

“(1) The number of solicitations made by the executive agency during the preceding year for which disclosures were made pursuant to subsection (a) in responsive bids or proposals.

“(2) The number of contracts awarded to contractors that disclosed having outsourced more than 50 jobs during the preceding three years.”

(B) CLERICAL AMENDMENT.—The table of sections at the beginning of chapter 35 of such title is amended by inserting after the item relating to section 3303 the following new item:

“3303a. Bidders outsourcing jobs; disclosure of outsourcing; consideration of outsourcing in award; exclusion from sources.”

(C) CONFORMING AMENDMENT.—Section 3301(a) of such title is amended by inserting “3303a(c),” after “3303.”

(3) REGULATIONS.—

(A) IN GENERAL.—Not later than 180 days after the date of the enactment of this Act,

the Federal Acquisition Regulatory Council, in consultation with the heads of relevant agencies, shall amend the Federal Acquisition Regulation and the Defense Federal Acquisition Regulation Supplement to carry out the requirements of section 3303a of title 41, United States Code, and section 2327a of title 10, United States Code, as added by this section.

(B) DEFINITION OF OUTSOURCING.—For purposes of defining outsourcing pursuant to paragraph (1), the Federal Acquisition Regulatory Council may utilize regulations prescribed by the Secretary of Labor.

(4) RULE OF CONSTRUCTION.—This subsection, and the amendments made by this subsection, shall be applied in a manner consistent with United States obligations under international agreements.

SA 1751. Mr. ISAKSON (for himself and Mr. PERDUE) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 401, after line 24, insert the following:

“(G) TRANSITION RULE FOR CERTAIN ACQUISITION CASH.—

“(i) IN GENERAL.—In determining the aggregate foreign cash position of a United States shareholder for any taxable year for purposes of applying subparagraph (A)(ii), there shall not be taken into account any amount described in subparagraph (B) which was used by a specified foreign corporation to purchase during the period beginning on January 1, 2016, and ending November 9, 2017, stock or assets constituting substantially all of the assets of a trade or business from a person which was not a related person (as defined in section 954(d)(3)) with respect to the corporation.

“(ii) EXCEPTION FOR SUBSEQUENT CASH RE-SALE.—Clause (i) shall not apply if, during the 5-year period beginning on November 10, 2017, the specified foreign corporation sells the acquired stock or substantially all of the acquired assets for amounts described in subparagraph (B) to a person which is not a related person (as defined in section 954(d)(3)) with respect to the corporation.

SA 1752. Mr. ISAKSON (for himself and Mr. PERDUE) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 399, line 18, strike “the specified foreign corporation” and insert “a specified foreign corporation”.

SA 1753. Mr. JOHNSON submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part V of subtitle A of title I, insert the following:

SEC. 11052. ADJUSTMENT OF CORPORATE TAX RATE AND RATE OF DEDUCTION FOR PASS-THRU ENTITIES.

(a) ADJUSTMENT OF CORPORATE TAX RATE.—

(1) INCREASE IN RATE.—Subsection (b) of section 11, as amended by section 13001 of this Act, is amended by striking “20 percent” and inserting “22 percent”.

(2) ADVANCED APPLICATION OF REDUCED CORPORATE TAX RATE.—

(A) Section 13001(c) of this Act is amended by striking “December 31, 2018” each place it appears and inserting “December 31, 2017”.

(B) Section 13002(f) of this Act is amended by striking “December 31, 2018” each place it appears and inserting “December 31, 2017”.

(b) INCREASE IN RATE FOR DEDUCTION FOR QUALIFIED BUSINESS INCOME OF PASS-THRU ENTITIES.—

(1) IN GENERAL.—Section 199A of the Internal Revenue Code of 1986, as added by section 11011 of this Act, is amended—

(A) in paragraph (2) of subsection (a), by striking “17.4 percent” and inserting “the applicable percentage (as determined under subsection (g))”, and

(B) in paragraphs (1)(B) and (2)(A) of subsection (b), by striking “17.4 percent” each place it appears and inserting “the applicable percentage (as determined under subsection (g))”.

(2) APPLICABLE PERCENTAGE.—Section 199A of the Internal Revenue Code of 1986, as added by section 11011 of this Act, is amended—

(A) by redesignating subsection (g) as subsection (h), and

(B) by inserting after subsection (f) the following new subsection:

“(g) APPLICABLE PERCENTAGE.—

“(1) IN GENERAL.—For purposes of this section, the applicable percentage shall be equal to the sum of 17.4 percent plus the additional percentage (as determined under paragraph (2)).

“(2) ADDITIONAL PERCENTAGE.—The additional percentage shall be the amount (expressed as a percentage) which is determined by the Secretary to permit an increase in the deduction allowed under this section in an amount equal to the increase in revenue resulting from the amendments made by subsection (a) of section 11052 of the Tax Cuts and Jobs Act.”

(3) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SA 1754. Mr. DAINES submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 11042 and insert the following:

SEC. 11042. MODIFICATION OF DEDUCTION FOR STATE AND LOCAL, ETC. TAXES.

(a) IN GENERAL.—

(1) INDIVIDUALS AND CORPORATIONS.—Subsection (b) of section 164 is amended by adding at the end the following new paragraph:

“(6) MODIFICATION OF DEDUCTIONS FOR CERTAIN TAXABLE YEARS.—

“(A) INDIVIDUALS.—In the case of an individual and a taxable year beginning after December 31, 2017, and before January 1, 2026—

“(i) paragraphs (1) and (2) of subsection (a) shall not apply to any real property or personal property taxes, other than taxes which

are paid or accrued in carrying on a trade or business or an activity described in section 212, and

“(ii) subsection (a)(3) shall not apply to any State or local taxes.

“(B) CORPORATIONS.—In the case of a corporation and a taxable year beginning after December 31, 2019—

“(i) subsection (a)(3) shall not apply to any State or local taxes, and

“(ii) the second sentence of subsection (a) shall not apply.”.

(2) **TRADE OR BUSINESS EXPENSE.**—Section 162, as amended by sections 13307, 13308, and 13531 of this Act, is amended by redesignating subsection (t) as subsection (u) and by inserting after subsection (s) the following new subsection:

“(t) **ELIMINATION OF DEDUCTION FOR STATE AND LOCAL TAXES.**—In the case of a corporation and a taxable year beginning after December 31, 2019, no deduction otherwise allowable under this section shall be allowed for any State or local income, war profits, and excess profits taxes (as described in section 164(a)(3)).”.

(3) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

(b) **INCREASE IN RATE FOR DEDUCTION FOR QUALIFIED BUSINESS INCOME OF PASS-THRU ENTITIES.**—

(1) **IN GENERAL.**—Section 199A of the Internal Revenue Code of 1986, as added by section 11011 of this Act, is amended—

(A) in paragraph (2) of subsection (a), by striking “17.4 percent” and inserting “22.4 percent”, and

(B) in paragraphs (1)(B) and (2)(A) of subsection (b), by striking “17.4 percent” each place it appears and inserting “22.4 percent”.

(2) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

(c) **TAXPAYER REFUND PROGRAM.**—

(1) **IN GENERAL.**—The Secretary of the Treasury shall implement a program under which taxpayers who have paid a penalty under section 5000A of the Internal Revenue Code of 1986 for any taxable year beginning after December 31, 2013, and before January 1, 2016, receive 1 payment in refund of all such penalties paid, without regard to whether or not an amended return is filed. Such payment shall be made not later than April 15, 2018.

(2) **WAIVER OF STATUTE OF LIMITATIONS.**—Solely for purposes of claiming the refund under paragraph (1), the period prescribed by section 6511(a) of the Internal Revenue Code of 1986 with respect to any payment of a penalty under section 5000A shall be extended until the date prescribed by law (including extensions) for filing the return of tax for the taxable year that includes December 31, 2017.

(d) **CHILD TAX CREDIT FOR PREGNANT WOMEN.**—

(1) **IN GENERAL.**—Subsection (h) of section 24, as added by section 11022 of this Act, is amended by striking paragraphs (4) through (8) and inserting the following:

“(4) **PARTIAL CREDIT ALLOWED FOR CERTAIN OTHER DEPENDENTS.**—

“(A) **IN GENERAL.**—The credit determined under subsection (a) (after the application of paragraph (2)) shall be increased by \$500 for each dependent of the taxpayer (as defined in section 152) other than a qualifying child described in subsection (c).

“(B) **EXCEPTION FOR CERTAIN NONCITIZENS.**—Subparagraph (A) shall not apply with respect to any individual who would not be a dependent if subparagraph (A) of section 152(b)(3) were applied without regard to all that follows ‘resident of the United States’.

“(5) **MAXIMUM AMOUNT OF REFUNDABLE CREDIT.**—

“(A) **IN GENERAL.**—Subsection (d)(1)(A) shall be applied without regard to paragraphs (2) and (5) of this subsection.

“(B) **ADJUSTMENT FOR INFLATION.**—In the case of a taxable year beginning after 2017, subsection (d)(1)(A) shall be applied as if the \$1,000 amount in subsection (a) were increased (but not to exceed the amount under paragraph (2) of this subsection) by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins.

Any increase determined under the preceding sentence shall be rounded to the next highest multiple of \$100.

“(6) **EARNED INCOME THRESHOLD FOR REFUNDABLE CREDIT.**—Subsection (d)(1)(B)(i) shall be applied by substituting ‘\$2,500’ for ‘\$3,000’.

“(7) **SOCIAL SECURITY NUMBER REQUIRED.**—No credit shall be allowed under subsection (d) to a taxpayer with respect to any qualifying child unless the taxpayer includes the social security number of such child on the return of tax for the taxable year. For purposes of the preceding sentence, the term ‘social security number’ means a social security number issued to an individual by the Social Security Administration, but only if the social security number is issued to a citizen of the United States or is issued pursuant to subclause (I) (or that portion of subclause (III) that relates to subclause (I)) of section 205(c)(2)(B)(i) of the Social Security Act.

“(8) **CREDIT ALLOWED WITH RESPECT TO UNBORN CHILDREN.**—

“(A) **IN GENERAL.**—The term ‘qualifying child’ includes an unborn child (as defined in section 1841(d) of title 18, United States Code) for any such taxable year if such child is born and issued a social security number (as defined in subsection (h)(7)) before the due date for the return of tax (without regard to extensions) for the taxable year.

“(B) **DOUBLE CREDIT IN CASE OF CHILDREN UNABLE TO CLAIM CREDIT.**—In the case of any child born during a taxable year described in paragraph (1) who is not taken into account under subparagraph (A) for the taxable year immediately preceding the taxable year in which the child is born, the amount of the credit determined under this section with respect to such child for the taxable year of the child’s birth shall be increased by 100 percent.”.

(2) **EFFECTIVE DATE.**—The amendments made by this subsection shall take effect as if included in the amendments made by section 11022 of this Act.

SA 1755. Mr. DAINES submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 11042 and insert the following:

SEC. 11042. MODIFICATION OF DEDUCTION FOR STATE AND LOCAL, ETC. TAXES.

(a) **IN GENERAL.**—

(1) **INDIVIDUALS AND CORPORATIONS.**—Subsection (b) of section 164 is amended by adding at the end the following new paragraph:

“(6) **MODIFICATION OF DEDUCTIONS FOR CERTAIN TAXABLE YEARS.**—

“(A) **INDIVIDUALS.**—In the case of an individual and a taxable year beginning after December 31, 2017, and before January 1, 2026—

“(i) paragraphs (1) and (2) of subsection (a) shall not apply to any real property or personal property taxes, other than taxes which are paid or accrued in carrying on a trade or business or an activity described in section 212, and

“(ii) subsection (a)(3) shall not apply to any State or local taxes.

“(B) **CORPORATIONS.**—In the case of a corporation and a taxable year beginning after December 31, 2019—

“(i) subsection (a)(3) shall not apply to any State or local taxes, and

“(ii) the second sentence of subsection (a) shall not apply.”.

(2) **TRADE OR BUSINESS EXPENSE.**—Section 162, as amended by sections 13307, 13308, and 13531 of this Act, is amended by redesignating subsection (t) as subsection (u) and by inserting after subsection (s) the following new subsection:

“(t) **ELIMINATION OF DEDUCTION FOR STATE AND LOCAL TAXES.**—In the case of a corporation and a taxable year beginning after December 31, 2019, no deduction otherwise allowable under this section shall be allowed for any State or local income, war profits, and excess profits taxes (as described in section 164(a)(3)).”.

(3) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

(b) **INCREASE IN RATE FOR DEDUCTION FOR QUALIFIED BUSINESS INCOME OF PASS-THRU ENTITIES.**—

(1) **IN GENERAL.**—Section 199A of the Internal Revenue Code of 1986, as added by section 11011 of this Act, is amended—

(A) in paragraph (2) of subsection (a), by striking “17.4 percent” and inserting “22.4 percent”, and

(B) in paragraphs (1)(B) and (2)(A) of subsection (b), by striking “17.4 percent” each place it appears and inserting “22.4 percent”.

(2) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

(c) **EXTENSION OF 100 PERCENT EXPENSING.**—

(1) **IN GENERAL.**—Section 168(k), as amended by section 13201 of this Act, is amended—

(A) in the heading, by striking “JANUARY 1, 2023” and inserting “JANUARY 1, 2024”,

(B) in paragraph (2)—

(i) in subparagraph (A)(iii), clauses (i)(III) and (ii) of subparagraph (B), and subparagraph (E)(i), by striking “January 1, 2023” each place it appears and inserting “January 1, 2024”, and

(ii) in subparagraph (B)—

(I) in clause (i)(II), by striking “January 1, 2024” and inserting “January 1, 2025”, and

(II) in the heading of clause (ii), by striking “PRE-JANUARY 1, 2023” and inserting “PRE-JANUARY 1, 2024”, and

(C) in paragraph (5)(A), by striking “January 1, 2023” and inserting “January 1, 2024”.

(2) **CONFORMING AMENDMENT.**—Clause (ii) of section 460(c)(6)(B) is amended by striking “January 1, 2023 (January 1, 2024)” and inserting “January 1, 2024 (January 1, 2024)”.

(3) **EFFECTIVE DATES.**—The amendments made by this subsection shall take effect as if included in the amendments made by section 13201 of this Act.

SA 1756. Mr. CASSIDY (for himself, Mr. CORNYN, Mr. ROBERTS, and Mr. HELLER) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of subpart C of part I of subtitle D, insert the following:

SEC. 14305. ELECTION TO INCREASE PERCENTAGE OF DOMESTIC TAXABLE INCOME OFFSET BY OVERALL DOMESTIC LOSS TREATED AS FOREIGN SOURCE.

(a) IN GENERAL.—Section 904(g) is amended by adding at the end the following new paragraph:

“(5) ELECTION TO INCREASE PERCENTAGE OF TAXABLE INCOME TREATED AS FOREIGN SOURCE.—

“(A) IN GENERAL.—If any pre-2018 unused overall domestic loss is taken into account under paragraph (1) for any applicable taxable year, the taxpayer may elect to have such paragraph applied to such loss by substituting a percentage greater than 50 percent (but not greater than 100 percent) for 50 percent in subparagraph (B) thereof.

“(B) PRE-2018 UNUSED OVERALL DOMESTIC LOSS.—For purposes of this paragraph, the term ‘pre-2018 unused overall domestic loss’ means any overall domestic loss which—

“(i) arises in a qualified taxable year beginning before January 1, 2018, and

“(ii) has not been used under paragraph (1) for any taxable year beginning before such date.

“(C) APPLICABLE TAXABLE YEAR.—For purposes of this paragraph, the term ‘applicable taxable year’ means any taxable year of the taxpayer beginning after December 31, 2017, and before January 1, 2028.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2017.

SA 1757. Mr. CASSIDY (for himself and Mr. ROBERTS) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 421, strike lines 15 through 21 and insert the following:

“(o) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the provisions of this section or to prevent the avoidance of the purposes of this section, including through a reduction in earnings and profits through changes in entity classification, changes in accounting methods, or otherwise.

“(p) INCLUSION OF DEFERRED FOREIGN INCOME UNDER THIS SECTION NOT TO TRIGGER RECAPTURE OF OVERALL FOREIGN LOSS.—For purposes of sections 904(f)(1) and 907(c)(4), in the case of a United States shareholder of a deferred foreign income corporation, such United States shareholder’s taxable income from sources without the United States and combined foreign oil and gas income shall be determined without regard to this section.”

SA 1758. Mr. CASSIDY (for himself and Mr. ROBERTS) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 485, strike line 16 and all that follows through page 486, line 4, and insert the following:

“(4) EXCEPTION FOR CERTAIN AMOUNTS WITH RESPECT TO CERTAIN SERVICES.—Paragraph (1) shall not apply to any amount paid or accrued by a taxpayer for services if—

“(A)(i) such services are services which meet the requirements for eligibility for use of the services cost method under section 482 (determined without regard to the require-

ment that the services not contribute significantly to fundamental risks of business success or failure), and

“(ii) such amount constitutes the total services cost with no markup, or

“(B) such services consist of the transmission of communications or data over network assets outside the United States.

SA 1759. Mr. CASSIDY submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 425, strike lines 17 through 19 and insert the following:

“(V) any combined foreign oil and gas income (as defined in section 907(b)(1)) of such corporation, over

SA 1760. Mr. CASSIDY submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 223, strike lines 11 through 20, and insert the following:

(B) with respect to which the 24-month period selected by the taxpayer under clause (i) of section 47(c)(1)(B) of the Internal Revenue Code (as amended by subsection (b)), or the 60-month period applicable under clause (ii) of such section, begins not later than 180 days after the date of the enactment of this Act,

the amendments made by this section shall apply to such expenditures paid or incurred after the end of the taxable year in which the 24-month period, or the 60-month period, referred to in subparagraph (B) ends.

SA 1761. Mr. CASSIDY submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place in title I, insert the following:

SEC. ____ . EXTENSION OF TEMPORARY INCREASE IN LIMIT ON COVER OVER OF RUM EXCISE TAXES TO PUERTO RICO AND THE VIRGIN ISLANDS.

(a) IN GENERAL.—Section 7652(f)(1) is amended by striking “January 1, 2017” and inserting “January 1, 2023”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to distilled spirits brought into the United States after December 31, 2016.

SA 1762. Mr. CASSIDY submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 14224.

SA 1763. Mr. PAUL submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year

2018; which was ordered to lie on the table; as follows:

Beginning on page 398, strike line 5 and all that follows through page 401, line 19 and insert the following:

“(2) AGGREGATE FOREIGN CASH POSITION.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘aggregate foreign cash position’ means—

“(i) with respect to any United States shareholder, the sum of each specified foreign corporation’s net cash position, determined as of the close of the last taxable year of such specified foreign corporation which begins before January 1, 2018, or

“(ii) one half of the sum of—

“(I) the aggregate described in clause (i) determined as of the close of the last taxable year of each such specified foreign corporation which ends before November 9, 2017, plus

“(II) the aggregate described in clause (i) determined as of the close of the taxable year of each such specified foreign corporation which precedes the taxable year referred to in subclause (I).

“(B) GROSS CASH POSITION.—For purposes of this paragraph, the cash position of any specified foreign corporation is the sum of—

“(i) cash and foreign currency held by such foreign corporation,

“(ii) the gross accounts receivable of such foreign corporation, plus

“(iii) the fair market value of the following assets held by such corporation:

“(I) Personal property which is of a type that is actively traded and for which there is an established financial market (other than stock in the specified foreign corporation).

“(II) Commercial paper, certificates of deposit, the securities of the Federal government and of any State or foreign government.

“(III) Any obligation with a term of less than one year.

“(IV) Any asset which the Secretary identifies as being economically equivalent to any asset described in this subparagraph.

“(C) NET CASH POSITION.—For purposes of this paragraph, the net cash position of a specified foreign corporation is the sum of such corporation’s gross cash position and its gross short cash position.

“(D) GROSS SHORT CASH POSITION.—For purposes of this paragraph, the gross short cash position of a specified foreign corporation is the sum of—

“(i) the gross accounts payable of such corporation,

“(ii) the gross obligations owed by such corporation with a term of less than 1 year, and

“(iii) gross liabilities of such corporation which consist of actively traded personal property for which there is an established securities market.

“(E) PREVENTION OF DOUBLE COUNTING.—Cash positions of a specified foreign corporation described in clause (ii) or (iii)(III) of subparagraph (B) shall not be taken into account by a United States shareholder under subparagraph (A) to the extent that such United States shareholder demonstrates to the satisfaction of the Secretary that such amount is so taken into account by such United States shareholder with respect to another specified foreign corporation.

“(F) CASH POSITIONS OF CERTAIN NON-CORPORATE ENTITIES TAKEN INTO ACCOUNT.—An entity shall be treated as a specified foreign corporation of a United States shareholder for purposes of determining such United States shareholder’s aggregate foreign cash position if—

“(i) such entity is a foreign entity which would be a specified foreign corporation of such United States shareholder if such entity were a corporation, or

“(ii) any interest in such entity is held by a specified foreign corporation of such United States shareholder (determined after application of clause (i)) and such entity would be a specified foreign corporation of such United States shareholder if such entity were a foreign corporation.

“(G) ANTI-ABUSE.—If the Secretary deter-

SA 1764. Mr. ISAKSON submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of section 13221, add the following:

(e) SPECIAL RULES FOR ORIGINAL ISSUE DISCOUNT.—Notwithstanding subsection (c), in the case of income from a debt instrument having original issue discount—

(1) the amendments made by this section shall apply to taxable years beginning after December 31, 2018, and

(2) the period for taking into account any adjustments under section 481 by reason of a qualified change in method of accounting (as defined in subsection (d)) shall be 6 years.

SA 1765. Mr. ISAKSON (for himself and Mr. PERDUE) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 309, strike line 18 and all that follows through page 310, line 4 and insert the following:

SEC. 13704. TAX-EXEMPT STATUS FOR PROFESSIONAL SPORTS LEAGUES.

(a) IN GENERAL.—Paragraph (6) of section 501(c) is amended by striking “professional football leagues (whether or not administering a pension fund for football players)” and inserting “professional sports leagues whose members all have an independent contractor relationship with the league (whether or not administering a pension fund for athletes)”.

SA 1766. Mr. GRAHAM submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 449, strike lines 16 through 19 and insert the following:

(a) IN GENERAL.—Section 958(b)(4) is amended by striking “Subparagraph” and inserting “With respect to industries classified under North American Industry Classification System codes US326 or US336 only, subparagraph”.

SA 1767. Mr. GRAHAM submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 487, between lines 20 and 21, insert the following:

“(4) EXCEPTION.—The term ‘applicable taxpayer’ does not include any corporation classified under North American Industry Classification System codes US326 or US336.”.

SA 1768. Mr. NELSON (for himself and Mr. MENENDEZ) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. . . . NONAPPLICATION TO PUERTO RICO.

This Act, including any amendments made by this Act (except for the amendments made in section 13823), shall be null and void and have no effect with respect to income derived from sources within Puerto Rico until all bona fide residents of Puerto Rico (as defined for purposes of section 933 of the Internal Revenue Code of 1986) are treated in the same manner as residents of the 50 States for purposes of such Code.

SA 1769. Mr. NELSON submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. . . . THREE PERCENT RATE FOR PORTABLE, ELECTRONICALLY-AERATED BAIT CONTAINERS.

(a) IN GENERAL.—Section 4161(a) is amended by redesignating paragraph (4) as paragraph (5) and by inserting after paragraph (3) the following new paragraph:

“(4) 3 PERCENT RATE FOR PORTABLE, ELECTRONICALLY-AERATED BAIT CONTAINERS.—In the case of portable, electronically-aerated bait containers, paragraph (1) shall be applied by substituting ‘3 percent’ for ‘10 percent’.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to articles sold by the manufacturer, producer, or importer after December 31, 2017.

SA 1770. Mr. NELSON submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of title I, add the following:

Subtitle F—Identity Theft and Tax Fraud Prevention

SEC. 16001. SHORT TITLE; DEFINITION.

(a) SHORT TITLE.—This subtitle may be cited as the “Identity Theft and Tax Fraud Prevention Act of 2017”.

(b) SECRETARY.—In this subtitle, the term “Secretary” means the Secretary of the Treasury or the Secretary’s delegate.

PART I—IDENTITY THEFT AND TAX REFUND FRAUD PREVENTION

Subpart A—General Provisions

SEC. 16101. GUIDELINES FOR STOLEN IDENTITY REFUND FRAUD CASES.

(a) IN GENERAL.—Not later than 6 months after the date of the enactment of this Act, the Secretary, in consultation with the National Taxpayer Advocate, shall develop and implement publicly available guidelines for management of cases involving stolen identity refund fraud in a manner that reduces

the administrative burden on taxpayers who are victims of such fraud.

(b) STANDARDS AND PROCEDURES TO BE CONSIDERED.—The guidelines described in subsection (a) may include—

(1) standards for—

(A) the average length of time in which a case involving stolen identity refund fraud should be resolved,

(B) the maximum length of time, on average, a taxpayer who is a victim of stolen identity refund fraud and is entitled to a tax refund which has been stolen should have to wait to receive such refund, and

(C) the maximum number of offices and employees within the Internal Revenue Service with whom a taxpayer who is a victim of stolen identity refund fraud should be required to interact in order to resolve a case,

(2) standards for opening, assigning, reassigning, or closing a case involving stolen identity refund fraud, and

(3) procedures for implementing and accomplishing the standards described in paragraphs (1) and (2), and measures for evaluating such procedures and determining whether such standards have been successfully implemented.

SEC. 16102. CRIMINAL PENALTY FOR MISAPPROPRIATING TAXPAYER IDENTITY IN CONNECTION WITH TAX FRAUD.

(a) IN GENERAL.—Section 7206 is amended—

(1) by striking “Any person” and inserting the following:

“(a) IN GENERAL.—Any person”, and

(2) by adding at the end the following new subsection:

“(b) MISAPPROPRIATION OF IDENTITY.—Any person who willfully misappropriates another person’s taxpayer identity (as defined in section 6103(b)(6)) for the purpose of making any list, return, account, statement, or other document submitted to the Secretary under the provisions of this title shall be guilty of a felony and, upon conviction thereof, shall be fined not more than \$250,000 (\$500,000 in the case of a corporation) or imprisoned not more than 5 years, or both, together with the costs of prosecution.”.

(b) IDENTITY PROTECTION PERSONAL IDENTIFICATION NUMBER.—Section 6109 is amended by inserting after subsection (d) the following new subsection:

“(e) IDENTITY PROTECTION PERSONAL IDENTIFICATION NUMBER.—

“(1) IN GENERAL.—For purposes of this section, the term ‘identifying number’ shall include an identity protection personal identification number, as defined in paragraph (2).

“(2) DEFINITION.—The term ‘identity protection personal identification number’ means a number assigned by the Secretary to a taxpayer to help prevent the misuse of the social security account number of the taxpayer on fraudulent Federal income tax returns and to assist the Secretary in verifying a taxpayer’s identity.”.

(c) EFFECTIVE DATE.—The amendments made by subsection (a) shall apply to offenses committed on or after the date of the enactment of this Act.

SEC. 16103. INCREASED PENALTY FOR IMPROPER DISCLOSURE OR USE OF INFORMATION BY PREPARERS OF RETURNS.

(a) IN GENERAL.—Section 6713 is amended—

(1) by redesignating subsections (b) and (c) as subsections (c) and (d), respectively, and

(2) by inserting after subsection (a) the following new subsection:

“(b) ENHANCED PENALTY FOR IMPROPER USE OR DISCLOSURE RELATING TO IDENTITY THEFT.—

“(1) IN GENERAL.—In the case of a disclosure or use described in subsection (a) that is made in connection with a crime relating to the misappropriation of another person’s taxpayer identity (as defined in section

6103(b)(6)), whether or not such crime involves any tax filing, subsection (a) shall be applied—

“(A) by substituting ‘\$1,000’ for ‘\$250’, and
“(B) by substituting ‘\$50,000’ for ‘\$10,000’.

“(2) SEPARATE APPLICATION OF TOTAL PENALTY LIMITATION.—The limitation on the total amount of the penalty under subsection (a) shall be applied separately with respect to disclosures or uses to which this subsection applies and to which it does not apply.”.

(b) CRIMINAL PENALTY.—Section 7216(a) is amended by striking “\$1,000” and inserting “\$1,000 (\$100,000 in the case of a disclosure or use to which section 6713(b) applies)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures or uses on or after the date of the enactment of this Act.

SEC. 16104. NOTIFICATION OF SUSPECTED IDENTITY THEFT.

(a) IN GENERAL.—Chapter 77 is amended by adding at the end the following new section: “**SEC. 7529. NOTIFICATION OF SUSPECTED IDENTITY THEFT.**

“If the Secretary determines that there has been or may have been an unauthorized use of the identity of any individual, the Secretary shall, without jeopardizing an investigation relating to tax administration—

“(1) as soon as practicable, notify the individual of such determination and provide—

“(A) instructions on how to file a report with law enforcement regarding the unauthorized use of the identity of the individual,

“(B) the identification of any forms necessary for the individual to complete and submit to law enforcement to permit access to personal information of the individual during the investigation,

“(C) information regarding actions the individual may take in order to protect the individual from harm relating to such unauthorized use, and

“(D) an offer of identity protection measures to be provided to the individual by the Internal Revenue Service, such as the use of an identity protection personal identification number (as defined in section 6109(e)), and

“(2) at the time the information described in paragraph (1) is provided (or, if not available at such time, as soon as practicable thereafter), issue additional notifications to such individual (or such individual's designee) regarding—

“(A) whether an investigation has been initiated in regards to such unauthorized use,

“(B) whether the investigation substantiated an unauthorized use of the identity of the individual, and

“(C) whether—

“(i) any action has been taken against a person relating to such unauthorized use, or

“(ii) any referral has been made for criminal prosecution of such person and, to the extent such information is available, whether such person has been criminally charged by indictment or information.”.

(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 is amended by adding at the end the following new item:

“Sec. 7529. Notification of suspected identity theft.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to determinations made after the date of the enactment of this Act.

SEC. 16105. LOCAL LAW ENFORCEMENT LIAISON.

(a) ESTABLISHMENT.—The Commissioner of Internal Revenue shall establish within the Criminal Investigation Division of the Internal Revenue Service the position of Local Law Enforcement Liaison.

(b) DUTIES.—The Local Law Enforcement Liaison shall serve as the primary source of

contact for State and local law enforcement authorities with respect to tax-related identity theft and other tax fraud matters, having duties that shall include—

(1) receiving information from State and local law enforcement authorities,

(2) responding to inquiries from State and local law enforcement authorities,

(3) administering authorized information-sharing initiatives with State or local law enforcement authorities and reviewing the performance of such initiatives,

(4) ensuring any information provided through authorized information-sharing initiatives with State or local law enforcement authorities is used only for the prosecution of identity theft-related crimes and not re-disclosed to third parties, and

(5) any other duties as delegated by the Commissioner of Internal Revenue.

Subpart B—Administrative Authority To Prevent Identity Theft and Tax Refund Fraud

SEC. 16111. AUTHORITY TO TRANSFER INTERNAL REVENUE SERVICE APPROPRIATIONS TO COMBAT TAX FRAUD.

(a) IN GENERAL.—For any fiscal year, in addition to any other authority to transfer amounts appropriated to an Internal Revenue Service account, the Commissioner of Internal Revenue (referred to in this section as the “Commissioner”) may transfer not more than \$10,000,000 to any account of the Internal Revenue Service from amounts appropriated to other Internal Revenue Service accounts. Any amounts so transferred shall be used solely for the purposes of preventing, detecting, and resolving potential cases of tax fraud, which may include educating taxpayers about common tax fraud scams and how to protect themselves from such scams.

(b) LIMITATION.—The Commissioner shall not transfer any amounts described in subsection (a) unless the Commissioner has determined that taxpayer services provided by the Internal Revenue Service to the public (including telephone operations, forms and publications, and similar types of taxpayer assistance) will not be impaired by such transfer.

SEC. 16112. STREAMLINED CRITICAL PAY AUTHORITY FOR INFORMATION TECHNOLOGY POSITIONS.

(a) AUTHORITY.—Section 9503(a) of title 5, United States Code, is amended—

(1) in the matter preceding paragraph (1), by striking “the Secretary of the Treasury” and all that follows through “establish” and inserting “the Secretary of the Treasury may, during the period beginning on the date of the enactment of the Identity Theft and Tax Fraud Prevention Act of 2017 and ending on September 30, 2022, establish”, and

(2) in paragraph (1)(B), by striking “the Internal Revenue Service’s successful accomplishment of an important mission” and inserting “the functionality of the information technology operations of the Internal Revenue Service”.

(b) RECRUITMENT, RETENTION, RELOCATION INCENTIVES, AND RELOCATION EXPENSES.—Section 9504 of title 5, United States Code, is amended—

(1) in subsection (a)—

(A) by striking “Before September 30, 2013” and inserting “During the period beginning on the date of the enactment of the Identity Theft and Tax Fraud Prevention Act of 2017 and ending on September 30, 2022”, and

(B) by inserting “for employees holding positions described in section 9503(a)(1)” after “incentives”, and

(2) in subsection (b)—

(A) by striking “Before September 30, 2013” and inserting “During the period beginning on the date of the enactment of the Identity Theft and Tax Fraud Prevention Act of 2017 and ending on September 30, 2022”,

(B) by striking “employees transferred or reemployed” and inserting “employees holding positions described in section 9503(a)(1) who are transferred or reemployed during such period”, and

(C) by striking “section 9502 or 9503 after June 1, 1998” and inserting “section 9503 during such period”.

(c) PERFORMANCE AWARDS FOR SENIOR EXECUTIVES.—Section 9505(a) of title 5, United States Code, is amended—

(1) by striking “Before September 30, 2013” and inserting “During the period beginning on the date of the enactment of the Identity Theft and Tax Fraud Prevention Act of 2017 and ending on September 30, 2022”, and

(2) by striking “significant functions” and inserting “the information technology operations”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to payments made on or after the date of the enactment of this Act.

SEC. 16113. ACCESS TO THE NATIONAL DIRECTORY OF NEW HIRES FOR TAX ADMINISTRATION PURPOSES.

(a) IN GENERAL.—Paragraph (3) of section 453(i) of the Social Security Act (42 U.S.C. 653(i)) is amended to read as follows:

“(3) ADMINISTRATION OF FEDERAL TAX LAWS.—The Secretary of the Treasury shall have access to the information in the National Directory of New Hires solely for purposes of administering the Internal Revenue Code of 1986.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

SEC. 16114. USE OF INFORMATION IN DO NOT PAY INITIATIVE IN PREVENTION OF IDENTITY THEFT REFUND FRAUD.

The Secretary shall use the information available under the Do Not Pay Initiative established under section 5 of the Improper Payments Elimination and Recovery Improvement Act of 2012 (31 U.S.C. 3321 note) to help prevent identity theft refund fraud.

SEC. 16115. MINIMUM STANDARDS FOR PROFESSIONAL TAX PREPARERS.

(a) IN GENERAL.—Subsection (a) of section 330 of title 31, United States Code, is amended—

(1) by striking paragraph (1) and inserting the following:

“(1) establish minimum standards regulating—

“(A) the practice of representatives of persons before the Department of the Treasury; and

“(B) the practice of tax return preparers; and”, and

(2) in paragraph (2)—

(A) by inserting “or tax return preparer” after “representative” each place it appears, and

(B) by inserting “or in preparing their tax returns, claims for refund, or documents in connection with tax returns or claims for refund” after “cases” in subparagraph (D).

(b) AUTHORITY TO SANCTION REGULATED TAX RETURN PREPARERS.—Subsection (b) of section 330 of title 31, United States Code, is amended—

(1) by striking “before the Department”,

(2) by inserting “or tax return preparer” after “representative” each place it appears, and

(3) in paragraph (4), by striking “misleads or threatens” and all that follows and inserting “misleads or threatens—

“(A) any person being represented or any prospective person being represented; or

“(B) any person or prospective person whose tax return, claim for refund, or document in connection with a tax return or claim for refund, is being or may be prepared.”.

(c) TAX RETURN PREPARER DEFINED.—Section 330 of title 31, United States Code, is

amended by adding at the end the following new subsection:

“(e) TAX RETURN PREPARER.—For purposes of this section—

“(1) IN GENERAL.—The term ‘tax return preparer’ has the meaning given such term under section 7701(a)(36) of the Internal Revenue Code of 1986.

“(2) TAX RETURN.—The term ‘tax return’ has the meaning given to the term ‘return’ under section 6696(e)(1) of the Internal Revenue Code of 1986.

“(3) CLAIM FOR REFUND.—The term ‘claim for refund’ has the meaning given such term under section 6696(e)(2) of such Code.”.

SEC. 16116. SENSE OF THE SENATE ON STRENGTHENED PENALTIES AND ENFORCEMENT FOR IMPERSONATING AN IRS OFFICIAL OR AGENT.

It is the sense of the Senate that the penalties under section 912 of title 18, United States Code, for impersonating an officer or employee acting under the authority of the United States should be amended to increase the penalties for impersonating an official or agent of the Internal Revenue Service and enforced to the fullest extent of the law.

Subpart C—Reports

SEC. 16121. IRS REPORT ON STOLEN IDENTITY REFUND FRAUD.

(a) IN GENERAL.—Not later than September 30, 2018, and every even-numbered calendar year thereafter through September 30, 2026, the Secretary shall report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on the extent and nature of stolen identity refund fraud under the Internal Revenue Code of 1986, as based on the most recent data that is available.

(b) CONTENTS.—The report described in subsection (a) shall include—

(1) a discussion of the detection, prevention, and enforcement activities undertaken by the Internal Revenue Service with respect to such fraud, including—

(A) efforts to combat stolen identity refund fraud, including an update on the victims’ assistance unit (or any equivalent unit),

(B) an update on Internal Revenue Service efforts and results associated with limiting multiple refunds to the same financial account and physical address, with appropriate exceptions, and

(C) Internal Revenue Service efforts associated with other avenues for addressing stolen identity refund fraud,

(2) information regarding the average and maximum amounts of time that elapsed before resolution of a victim’s case,

(3) an analysis of ways to accelerate information matching in order to prevent stolen identity refund fraud,

(4) an update on the implementation of the relevant provisions of this Act and the amendments made by this Act, and

(5) identification of any further legislation to protect taxpayer resources and information, including preventing tax refund fraud related to the Internal Revenue Service’s e-Services tools and electronic filing identification numbers.

(c) ADDITIONAL INFORMATION FOR THE FIRST REPORT.—The first report required under this section shall include—

(1) an assessment of the progress made by the Internal Revenue Service on identity theft outreach and education to individuals, businesses, State agencies, and other external organizations, and

(2) the results of a study on the costs and benefits relating to enhancement of the taxpayer authentication approach employed by the Internal Revenue Service in the electronic tax return filing process.

SEC. 16122. REPORT ON STATUS OF THE IDENTITY THEFT TAX REFUND FRAUD INFORMATION SHARING AND ANALYSIS CENTER.

Not later than 90 days after the date of the enactment of this Act, the Secretary shall report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on—

(1) whether the Identity Theft Tax Refund Fraud Information Sharing and Analysis Center (referred to in this section as the “Center”) is fully operational,

(2) if the Center is not fully operational, what steps are necessary for the Center to be fully operational and an estimate of when the Center will be fully operational, and

(3) any challenges that remain for effective sharing of information between the public and private sectors and efforts that are being undertaken to address such challenges.

SEC. 16123. REPORT ON IRS IMPOSTER PHONE SCAM.

(a) IN GENERAL.—Not later than 1 year after the date of the enactment of this Act, the Inspector General for Tax Administration, in consultation with the Federal Communications Commission and the Federal Trade Commission, shall submit a report to Congress regarding identity theft phone scams under which individuals attempt to obtain personal information over the phone from taxpayers by falsely claiming to be calling from or on behalf the Internal Revenue Service.

(b) CONTENTS OF REPORT.—Such report shall include—

(1) a description of the nature and form of such scams,

(2) an estimate of the number of taxpayers contacted pursuant to, and the number of taxpayers who have been victims of, such scams,

(3) an estimate of the amount of wrongful payments obtained from such scams, and

(4) details of potential solutions to combat and prevent such scams, including best practices from the private sector and technological solutions.

PART II—IMPROVEMENTS TO ELECTRONIC FILING OF TAX RETURNS

SEC. 16201. STUDY ON FEASIBILITY OF BLOCKING ELECTRONICALLY FILED TAX RETURNS.

Not later than 180 days after the date of the enactment of this Act, the Secretary shall report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on the feasibility of implementing a program under which a person who has filed an identity theft affidavit with the Secretary may elect to prevent the processing of any Federal tax return submitted in an electronic format by anyone purporting to be such person, including a recommendation on whether to implement such a program.

SEC. 16202. ENHANCEMENTS TO IRS PIN PROGRAM.

Not later than July 1, 2019, the Secretary shall establish a program to issue, upon request, an identity protection personal identification number (as described in section 6109(e)(2) of the Internal Revenue Code of 1986 (as added by section 16102(b) of this Act)) to any individual after the individual’s identity has been verified to the satisfaction of the Secretary.

SEC. 16203. INCREASING ELECTRONIC FILING OF RETURNS.

(a) IN GENERAL.—Subparagraph (A) of section 6011(e)(2) is amended by striking “250” and inserting “the applicable number of”.

(b) APPLICABLE NUMBER.—Subsection (e) of section 6011 is amended by adding at the end the following new paragraph:

“(5) APPLICABLE NUMBER.—For purposes of paragraph (2)(A), the applicable number is—

“(A) in the case of returns and statements relating to calendar years before 2020, 250,

“(B) in the case of returns and statements relating to calendar year 2020, 200,

“(C) in the case of returns and statements relating to calendar year 2021, 150,

“(D) in the case of returns and statements relating to calendar year 2022, 100,

“(E) in the case of returns and statements relating to calendar year 2023, 50, and

“(F) in the case of returns and statements relating to calendar years after 2023, 20.”.

(c) RETURNS FILED BY A TAX RETURN PREPARER.—

(1) IN GENERAL.—Subparagraph (A) of section 6011(e)(3) is amended to read as follows:

“(A) IN GENERAL.—The Secretary shall require that any individual income tax return which is prepared and filed by a tax return preparer be filed on magnetic media. The Secretary may waive the requirement of the preceding sentence if the Secretary determines, on the basis of an application by the tax return preparer, that the preparer cannot meet such requirement based on technological constraints (including lack of access to the Internet).”.

(2) CONFORMING AMENDMENT.—Paragraph (3) of section 6011(e) is amended by striking subparagraph (B) and by redesignating subparagraph (C) as subparagraph (B).

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to returns the due date for which (determined without regard to extensions) is after December 31, 2018.

SEC. 16204. INTERNET PLATFORM FOR FORM 1099 FILINGS.

(a) IN GENERAL.—Not later than January 1, 2022, the Secretary shall make available an Internet website or other electronic media, similar to the Business Services Online Suite of Services provided by the Social Security Administration, that will provide taxpayers access to resources and guidance provided by the Internal Revenue Service and will allow taxpayers to—

(1) prepare and file Forms 1099,

(2) prepare Forms 1099 for distribution to recipients other than the Internal Revenue Service, and

(3) create and maintain necessary taxpayer records.

(b) EARLY IMPLEMENTATION FOR FORMS 1099-MISC.—Not later than January 1, 2020, the Internet website under subsection (a) shall be available in a partial form that will allow taxpayers to take the actions described in such subsection with respect to Forms 1099-MISC required to be filed or distributed by such taxpayers.

SEC. 16205. REQUIREMENT THAT ELECTRONICALLY PREPARED PAPER RETURNS INCLUDE SCANNABLE CODE.

(a) IN GENERAL.—Subsection (e) of section 6011, as amended by section 16203(b) of this Act, is amended by adding at the end the following new paragraph:

“(6) SPECIAL RULE FOR RETURNS PREPARED ELECTRONICALLY AND SUBMITTED ON PAPER.—The Secretary shall require that any return of tax which is prepared electronically, but is printed and filed on paper, bear a code which can, when scanned, convert such return to electronic format.”.

(b) CONFORMING AMENDMENT.—Paragraph (1) of section 6011(e) is amended by striking “paragraph (3)” and inserting “paragraphs (3) and (6)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to returns of tax the due date for which (determined without regard to extensions) is after December 31, 2018.

SEC. 16206. AUTHENTICATION OF USERS OF ELECTRONIC SERVICES ACCOUNTS.

Beginning 180 days after the date of the enactment of this Act, the Secretary shall

verify the identity of any individual opening an e-Services account with the Internal Revenue Service before such individual is able to use the e-Services tools.

SA 1771. Mr. BENNET submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place in title I, insert the following:

Subtitle F—Coal Community Empowerment Act

SEC. 16001. SHORT TITLE.

This subtitle may be cited as the “Coal Community Empowerment Act of 2017”.

PART I—COAL COMMUNITY ZONE TAX INCENTIVES

SEC. 16101. COAL COMMUNITY ZONES.

(a) IN GENERAL.—Subchapter Y of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new part:

“PART IV—COAL COMMUNITY ZONES

“Sec. 1400V-1. Definition of coal community zone.

“Sec. 1400V-2. Application of empowerment zone incentives to coal community zones.

“Sec. 1400V-3. Commercial revitalization deduction.

“Sec. 1400V-4. Exclusion of capital gains.

“Sec. 1400V-5. Application of new markets tax credit to investments in community development entities serving coal community zones.

“SEC. 1400V-1. DEFINITION OF COAL COMMUNITY ZONE.

“(a) IN GENERAL.—For purpose of this part, the term ‘coal community zone’ means any county in the United States in which—

“(1)(A) there were not less than 50 fewer individuals employed at coal mines in such county for calendar year 2015 as compared to calendar year 2011 (determined based on data collected by the Federal Mine Safety and Health Administration), and

“(B) the quarterly average of the total number of employees employed in such county for the first calendar year in the applicable period (as estimated by the Bureau of Labor Statistics) was not more than 20,000, or

“(2) not less than an average of 5 percent of the total employment within the county during the applicable period was at coal mines.

“(b) DEFINITIONS.—For purposes of this section—

“(1) APPLICABLE PERIOD.—The term ‘applicable period’ means the period beginning after December 31, 2010, and ending before January 1, 2016.

“(2) COAL MINE.—The term ‘coal mine’ has the meaning given such term under section 3(h)(2) of the Federal Mine Safety and Health Act of 1977.

“SEC. 1400V-2. APPLICATION OF EMPOWERMENT ZONE INCENTIVES TO COAL COMMUNITY ZONES.

“(a) IN GENERAL.—For purposes of this title, except as otherwise provided in this section, a coal community zone shall be treated as an empowerment zone designated under subchapter U.

“(b) PERIOD OF DESIGNATION.—A designation as an empowerment zone under subsection (a) shall remain in effect during the

period beginning on January 1, 2018, and ending on December 31, 2022.

“(c) SPECIAL RULES FOR BONDS.—

“(1) IN GENERAL.—In the case of a coal community zone bond—

“(A) such bond shall not be treated as a private activity bond for purposes of section 146, and

“(B) section 1394(c) shall not apply.

“(2) LIMITATION ON AMOUNT OF BONDS.—

“(A) IN GENERAL.—There is a national coal community zone bond limitation for all coal community zone bonds. Such limitation is \$1,000,000,000.

“(B) ALLOCATION OF LIMITATION.—The Secretary shall allocate the limitation under subparagraph (A) to States in which there are located coal community zones. Such allocation shall be in proportion to the population of residents in coal community zones in such States relative to the total population of residents in all coal community zones. The limitation allocated to a State under the preceding sentence shall be allocated to issuers of coal community zone bonds in such State.

“(C) DESIGNATION SUBJECT TO LIMITATION AMOUNT.—The maximum face amount of bonds issued which may be designated under paragraph (3)(A) shall not exceed the limitation amount allocated to such issuer under subparagraph (B).

“(3) COAL COMMUNITY BOND.—For purposes of this subsection, the term ‘coal community bond’ means any bond which would be described in section 1394(a) if—

“(A) such bond was designated for purposes of this subsection by the bond issuer, and

“(B) only coal community zones were taken into account under sections 1397C and 1397D.

“(d) SPECIAL RULES FOR EMPLOYMENT CREDIT.—In applying section 1396 to a coal community zone, the term ‘qualified zone employee’ shall not include any individual who begins work for the employer before January 1, 2018. Rules similar to section 51(i)(2) shall apply for purposes of the preceding sentence.

“(e) SPECIAL RULES FOR INCREASED SECTION 179 EXPENSING.—

“(1) IN GENERAL.—In applying section 1397A to a coal community zone—

“(A) ‘\$500,000’ shall be substituted for ‘\$35,000’ in subsection (a)(1)(A), and

“(B) in lieu of applying subsection (a)(2), the dollar amount in effect under section 179(b)(2) shall be increased by the lesser of—

“(i) \$500,000, or

“(ii) the cost of section 179 property which is qualified zone property (as defined in section 179D) placed in service during the taxable year.

“(2) INFLATION ADJUSTMENT.—

“(A) IN GENERAL.—In the case of any taxable year beginning in a calendar year after 2018, the \$500,000 amounts in subparagraphs (A) and (B)(i) of paragraph (1) shall each be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting ‘calendar year 2017’ for ‘calendar year 1992’ in subparagraph (B) thereof.

“(B) ROUNDING.—Any increase determined under subparagraph (A) shall be rounded to the nearest multiple of \$10,000.

“(f) SPECIAL RULES FOR NONRECOGNITION OF GAIN ON ROLLOVER OF EMPOWERMENT ZONE INVESTMENTS.—In applying section 1397B to a coal community zone—

“(1) ‘December 31, 2017’ shall be substituted for ‘the date of the enactment of this paragraph’ in subsection (b)(1)(A)(iii), and

“(2) ‘January 1, 2023’ shall be substituted for ‘the day after the date set forth in sec-

tion 1391(d)(1)(A)(i)’ in subsection (b)(1)(A)(iv).

“SEC. 1400V-3. COMMERCIAL REVITALIZATION DEDUCTION.

“For purposes of section 1400I—

“(1) a coal community zone shall be treated as a renewal community, and

“(2) in applying such section to a coal community zone—

“(A) subsection (d)(2)(A) shall be applied by substituting ‘each calendar year after 2017 and before 2023 is \$16,000,000 for each coal community zone (as defined in section 1400V-1) in the State’ for ‘each calendar year after 2001 and before 2010 is \$12,000,000 for each renewal community in the State’, and

“(B) subsection (g) shall be applied by substituting ‘December 31, 2022’ for ‘December 31, 2009’.

“SEC. 1400V-4. EXCLUSION OF CAPITAL GAINS.

“(a) IN GENERAL.—Gross income does not include any qualified capital gain from the sale or exchange of a qualified coal community zone asset held for more than 5 years.

“(b) QUALIFIED COAL COMMUNITY ZONE ASSET.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified coal community zone asset’ means—

“(A) any qualified coal community zone stock,

“(B) any qualified coal community zone partnership interest, and

“(C) any qualified coal community zone business property.

“(2) QUALIFIED COAL COMMUNITY ZONE STOCK.—

“(A) IN GENERAL.—Except as provided in subparagraph (B), the term ‘qualified coal community zone stock’ means any stock in a domestic corporation if—

“(i) such stock is acquired by the taxpayer after December 31, 2017, and before January 1, 2023, at its original issue (directly or through an underwriter) from the corporation solely in exchange for cash,

“(ii) as of the time such stock was issued, such corporation was a coal community zone business (or, in the case of a new corporation, such corporation was being organized for purposes of being a coal community zone business), and

“(iii) during substantially all of the taxpayer’s holding period for such stock, such corporation qualified as a coal community zone business.

“(B) REDEMPTIONS.—A rule similar to the rule of section 1202(c)(3) shall apply for purposes of this paragraph.

“(3) QUALIFIED COAL COMMUNITY ZONE PARTNERSHIP INTEREST.—The term ‘qualified coal community zone partnership interest’ means any capital or profits interest in a domestic partnership if—

“(A) such interest is acquired by the taxpayer after December 31, 2017, and before January 1, 2023, from the partnership solely in exchange for cash,

“(B) as of the time such interest was acquired, such partnership was a coal community zone business (or, in the case of a new partnership, such partnership was being organized for purposes of being a coal community zone business), and

“(C) during substantially all of the taxpayer’s holding period for such interest, such partnership qualified as a coal community zone business.

A rule similar to the rule of paragraph (2)(B) shall apply for purposes of this paragraph

“(4) QUALIFIED COAL COMMUNITY ZONE BUSINESS PROPERTY.—

“(A) IN GENERAL.—The term ‘qualified coal community zone business property’ means tangible property if—

“(i) such property was acquired by the taxpayer by purchase (as defined in section 179(d)(2)) after December 31, 2017, and before January 1, 2023,

“(ii) the original use of such property in the coal community zone commences with the taxpayer, and

“(iii) during substantially all of the taxpayer’s holding period for such property, substantially all of the use of such property was in a coal community zone business of the taxpayer.

“(B) SPECIAL RULE FOR SUBSTANTIAL IMPROVEMENTS.—The requirements of clauses (i) and (ii) of subparagraph (A) shall be treated as satisfied with respect to—

“(i) property which is substantially improved by the taxpayer before January 1, 2023, and

“(ii) any land on which such property is located.

The determination of whether a property is substantially improved shall be made under clause (ii) of section 1400B(b)(4)(B), except that ‘December 31, 2017’ shall be substituted for ‘December 31, 1997’ in such clause.

“(5) COAL COMMUNITY ZONE BUSINESS.—For purposes of this section, the term ‘coal community zone business’ means any entity or proprietorship which would be a qualified business entity or qualified proprietorship under section 1397C if references to coal community zones were substituted for references to empowerment zones.

“(C) QUALIFIED CAPITAL GAIN.—For purposes of this section—

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the term ‘qualified capital gain’ means any gain recognized on the sale or exchange of—

“(A) a capital asset, or

“(B) property used in the trade or business (as defined in section 1231(b)).

“(2) GAIN BEFORE 2018 OR AFTER 2022 NOT QUALIFIED.—The term ‘qualified capital gain’ shall not include any gain attributable to periods before January 1, 2018, or after December 31, 2022.

“(3) CERTAIN RULES TO APPLY.—Rules similar to the rules of paragraphs (3), (4), and (5) of section 1400B(e) shall apply for purposes of this subsection.

“(d) CERTAIN RULES TO APPLY.—For purposes of this section, rules similar to the rules of paragraphs (5), (6), and (7) of subsection (b), and subsections (f) and (g), of section 1400B shall apply; except that for such purposes section 1400B(g)(2) shall be applied by substituting ‘January 1, 2018’ for ‘January 1, 1998’ and ‘December 31, 2022’ for ‘December 31, 2014’.

“(e) REGULATIONS.—The Secretary shall prescribe such regulations as may be appropriate to carry out the purposes of this section, including regulations to prevent the abuse of the purposes of this section.

“SEC. 1400V-5. APPLICATION OF NEW MARKETS TAX CREDIT TO INVESTMENTS IN COMMUNITY DEVELOPMENT ENTITIES SERVING COAL COMMUNITY ZONES.

“For purposes of section 45D—

“(1) a qualified community development entity shall be eligible for an allocation under subsection (f)(2) thereof of the increase in the new markets tax credit limitation described in paragraph (2) only if a significant mission of such entity is the recovery and redevelopment of population census tracts within coal community zones,

“(2) the new markets tax credit limitation otherwise determined under subsection (f)(1) thereof shall be increased by an amount equal to \$300,000,000 for each of calendar years 2017, 2018, 2019, and 2020, to be allocated among qualified community development entities to make qualified low-income community investments within coal community zones, and

“(3) subsection (f)(3) thereof shall be applied separately with respect to the amount of the increase under paragraph (2).”.

(b) CONFORMING AMENDMENTS.—

(1) Section 1394(f)(3)(B) of the Internal Revenue Code of 1986 is amended by inserting “or any coal community zone” after “District of Columbia Enterprise Zone”.

(2) The table of parts for subchapter Y of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“PART IV—COAL COMMUNITY ZONES”.

PART II—EDUCATION AND TRAINING FOR COAL COMMUNITIES

SEC. 16201. DEFINITIONS.

In this title:

(1) COAL COMMUNITY INDIVIDUAL.—The term “coal community individual” means an individual—

(A) with a principal residence in a coal community zone; or

(B) who works in a coal community zone.

(2) COAL COMMUNITY STUDENT.—The term “coal community student” means a coal community individual attending an educational program.

(3) COAL COMMUNITY ZONE.—The term “coal community zone” has the meaning given the term in section 1400V-1 of the Internal Revenue Code of 1986, as added by section 16101.

(4) COAL-FIRED GENERATOR.—The term “coal-fired generator” means an electric utility steam generating unit that burns coal for 50 percent or more of the average annual heat input.

(5) COAL-RELATED EMPLOYEE.—The term “coal-related employee” means, with respect to any county, any individual who—

(A) is employed at a coal mine (as defined in section 3(h)(2) of the Federal Mine Safety and Health Act of 1977 (30 U.S.C. 802)) in such county, or

(B) is employed at a coal-fired generator located in such county by the owner of such coal-fired generator.

(6) ELIGIBLE ENTITY.—The term “eligible entity” means a partnership between—

(A)(i) an institution of higher education (as defined in section 102 of the Higher Education Act of 1965 (20 U.S.C. 1002));

(ii) a nonprofit educational organization; or

(iii) a provider identified under section 122 of the Workforce Innovation and Opportunity Act (29 U.S.C. 3152); and

(B) not less than 1 business or industry that intends to expand or hire additional or new workers who are coal community individuals or who previously worked in the coal community zone.

(7) IN-DEMAND INDUSTRY SECTOR OR OCCUPATIONS.—The term “in-demand industry sector or occupation” has the meaning given the term in section 3 of the Workforce Innovation and Opportunity Act (29 U.S.C. 3102).

(8) LOCAL ADMINISTRATOR.—The term “local administrator” means an entity that—

(A) is—

(i) a local governmental agency;

(ii) a partnership consisting of a local governmental agency and an institution of higher education or a nonprofit organization;

(iii) a local board (as defined in section 3 of the Workforce Innovation and Opportunity Act (29 U.S.C. 3102));

(iv) a State governmental agency; or

(v) a nonprofit organization; and

(B) has been selected by the local government of a coal community zone to administer the individual support account program under section 16202 and the business training fund program under section 16205, to the extent the local government elects to apply for grants under either such section.

(9) QUALIFYING INDIVIDUAL.—The term “qualifying individual” means an individual—

(A) whose principal residence is within a coal community zone; and

(B) whom the local administrator of the coal community zone determines is in need of additional education and training in order to obtain long-term employment at a high wage.

(10) RECOGNIZED POSTSECONDARY CREDENTIAL.—The term “recognized postsecondary credential” has the meaning given the term in section 3 of the Workforce Innovation and Opportunity Act (29 U.S.C. 3102).

(11) SECRETARIES.—The term “Secretaries” means the Secretary of Education and the Secretary of Labor.

SEC. 16202. INDIVIDUAL SUPPORT ACCOUNTS.

(a) PROGRAM AUTHORIZED.—

(1) IN GENERAL.—For each fiscal year for which funds are available under subsection (f), the Secretaries, in accordance with the interagency agreement described in section 16206, shall carry out a program awarding grants to local administrators of coal community zones, to enable the local administrators to use such funds to manage individual support accounts for qualifying individuals.

(2) DURATION.—

(A) IN GENERAL.—Grants awarded under paragraph (1) shall be expended for approved education and training by the last day of the 3-year period beginning on the award date.

(B) RENEWAL.—The Secretaries may renew a grant under paragraph (1) once for an additional 2-year period, if the local administrator demonstrates that the program under the grant has had a record of success and high-quality outcomes.

(b) APPLICATION.—A local administrator of a coal community zone desiring funds under this section shall submit an application to the Secretaries at such time, in such manner, and containing such information, as the Secretaries may require. Such application shall include—

(1) the number of qualifying individuals in the community;

(2) a plan for allocating funds to qualifying individuals;

(3) a description of the providers of education and training in the community and their outcomes-based track record of success, including, for such programs—

(A) the student completion rates of the programs of education and training;

(B) the employment rates for students completing the programs of education and training as of 1 year, 3 years, and 5 years after the completion of the program; and

(C) the annual salary of students completing the programs of education and training as of 1 year, 3 years, and 5 years after completion of the program; and

(4) if new eligible education and training providers are expected to open or expand to the coal community zone or the local administrator plans to recruit or encourage new such providers—

(A) a description of such providers; and

(B) evidence to demonstrate such providers will be high-quality and result in the employment of a significant percentage of individuals in high-wage, in demand industries.

(c) DISTRIBUTION OF FUNDS.—The Secretaries shall award funds under this section to local administrators that submit an application under subsection (b) based on—

(1) the number of people affected by the decline in employment opportunities for coal-related employees during the applicable period;

(2) the quality of the providers of education and training in the community; and

(3) the likelihood that funding will result in employment in a high-demand, high-wage industry for coal-related employees or others in the community in need of additional education and training.

(d) USE OF FUNDS.—

(1) IN GENERAL.—A local administrator receiving funds under this section for a coal community zone shall use such funds to establish individual support accounts described in paragraph (2) for qualifying individuals.

(2) INDIVIDUAL SUPPORT ACCOUNTS.—

(A) IN GENERAL.—Amounts made available through an individual support account established for a qualifying individual shall be used to pay for education and training costs described in paragraph (3) that will prepare the qualifying individual for long-term, high-wage employment.

(B) AMOUNT.—For any fiscal year, the amount provided under this section for an individual support account of a qualifying individual for a fiscal year shall not exceed the maximum amount of a Federal Pell Grant for the most recent award year.

(C) LIMITED FUNDS.—If, for any fiscal year, the amount of funds provided under this section to a local administrator for a coal community zone are not enough to fund individual support accounts for all qualifying individuals in the coal community zone requesting such accounts, the local administrator shall give a priority to qualifying individuals requesting to use the account funds for education and training programs that—

(i) prepare individuals for in-demand industry sectors or occupations; and

(ii) have strong outcomes based on the criteria described in subsection (e)(1)(B).

(3) ELIGIBLE EDUCATION AND TRAINING PROGRAMS.—

(A) IN GENERAL.—Amounts provided in an individual support account for a qualifying individual may be used for costs related to a program of education and training approved by the local administrator under subparagraph (B), which may include—

(i) a program offered by an institution of higher education (as defined in section 102 of the Higher Education Act of 1965 (20 U.S.C. 1002));

(ii) a program of training, including a program leading to a recognized postsecondary credential, offered by an eligible provider of training services identified under section 122 of the Workforce Innovation and Opportunity Act (29 U.S.C. 3152); and

(iii) costs (including associated education, curriculum, and mentorship costs), related to an apprenticeship, internship, or externship—

(I) in an in-demand industry sector or occupation; or

(II) for a position where there is a reasonable expectation of long-term employment.

(B) ADDITIONAL EDUCATION AND TRAINING PROGRAMS.—A local administrator shall provide a process through which the administrator may approve the use of funds in an individual support account for education or training expenses. Through such process, the administrator shall—

(i) allow a qualified individual to request the approval of a particular provider or program of education and training, or a particular education and training expense, on an individual basis;

(ii) before approving a provider, program of education or training, or other education and training expense, consider—

(I) the local industry demands;

(II) the likelihood that an individual will be employed following the completion of the program of education or training; and

(III) the quality and effectiveness of the program of education or training offered by the provider, based on the outcomes-based record of success of the provider, including—

(aa) the student completion rates of the programs of education and training offered by the provider;

(bb) the employment rates for students completing the programs of education and training as of 1 year, 3 years, and 5 years after the completion of the program; and

(cc) the annual salary of students completing the programs of education and training as of 1 year, 3 years, and 5 years after completion of the program; and

(iii) make a determination that such provider is in the best interest of the coal community zone and the qualifying individuals.

(e) REPORTS.—

(1) LOCAL ADMINISTRATOR REPORTS.—Each local administrator receiving funds under this section for a fiscal year shall, for each such year, prepare and submit a report to the Secretaries that includes—

(A) a description of the achievements of the program supported under this section, including the program's levels of performance achieved with respect to the primary indicators of performance described in section 116(b)(2)(A)(i) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3141(b)(2)(A)(i));

(B) a description of the outcomes-based results for the programs of training and education for which funds were used under this section, in the aggregate and individually, including—

(i) the student completion rates of the program of education and training;

(ii) the employment rates for students completing the program of education and training as of 1 year, 3 years, and 5 years after the completion of the program; and

(iii) the annual salary of students completing the program of education and training as of 1 year, 3 years, and 5 years after completion of the program;

(C) the return on investment of funds provided to individual support accounts under this section; and

(D) any other information that the Secretaries may require.

(2) REPORT TO CONGRESS.—The Secretaries shall prepare and submit an annual report to Congress regarding the program supported under this section.

(3) INSTITUTE OF EDUCATION SCIENCES EVALUATION.—The Director of the Institute of Education Sciences shall evaluate the effectiveness, quality, and return in investment of funds under this section.

(f) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated to the Secretary of Labor to carry out this section such sums as may be necessary for each of fiscal years 2018 through 2023.

SEC. 16203. PRIORITY FOR EMPLOYMENT AND TRAINING ACTIVITIES FOR QUALIFYING INDIVIDUALS.

(a) REQUIRED LOCAL EMPLOYMENT AND TRAINING ACTIVITIES.—Section 134(c) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3174(c)) is amended by adding at the end the following:

“(4) PRIORITY INDIVIDUALS.—

“(A) IN GENERAL.—With respect to funds allocated to a local area for adult employment and training activities under paragraph (2)(A) or (3) of section 133(b) or for dislocated worker employment and training activities under section 133(b)(2)(B), priority shall be given to priority individuals for receipt of career services described in paragraph (2) and training services. The appropriate local board and the Governor shall direct the one-stop operators in the local area with regard to making determinations related to such priority.

“(B) DEFINITION.—In this paragraph, the term ‘priority individual’ means a qualifying individual, as defined in section 16201 of the Coal Community Empowerment Act of 2017, who is eligible to receive the service involved under this subsection.”.

(b) ALLOWABLE LOCAL EMPLOYMENT AND TRAINING ACTIVITIES.—Section 134(d) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3174(d)) is amended by adding at the end the following:

“(6) PRIORITY INDIVIDUALS.—

“(A) IN GENERAL.—With respect to funds allocated to a local area for adult employment and training activities under paragraph (2)(A) or (3) of section 133(b) or for dislocated worker employment and training activities under section 133(b)(2)(B), priority shall be given to priority individuals for receipt of services described in paragraphs (1) through (5) of this subsection. The appropriate local board and the Governor shall direct the one-stop operators in the local area with regard to making determinations related to such priority.

“(B) DEFINITION.—In this paragraph, the term ‘priority individual’ means a qualifying individual, as defined in section 16201 of the Coal Community Empowerment Act of 2017, who is eligible to receive the service involved under this subsection.”.

SEC. 16204. DEVELOPMENT GRANTS.

(a) PROGRAM AUTHORIZED.—

(1) IN GENERAL.—From amounts made available to carry out this section, the Secretaries, in accordance with the interagency agreement described in section 16206, shall award grants, on a competitive basis, to eligible entities, to support the eligible entities in the development, revamping, improvement, or expansion of programs of education and training for coal community zones in in-demand industry sectors or occupations or in industries in local demand.

(2) DURATION.—

(A) IN GENERAL.—A grant awarded under this section shall be for a period of 3 years.

(B) RENEWAL.—The Secretaries may renew a grant awarded under section for a single 2-year period, if—

(i) the eligible entity demonstrates that the program under the grant has a record of success and high-quality outcomes; and

(ii) the local government or local administrator that submitted the demonstration of application approval under the initial application under subsection (b)(1)(E) approves of the renewal.

(b) APPLICATION.—

(1) IN GENERAL.—An eligible entity desiring a grant under this section shall submit an application to the Secretaries at such time, in such manner, and containing such information as the Secretaries may require, including—

(A) the number of coal community students in the coal community zone to be served;

(B) a plan for allocating funds to coal community students;

(C) a description of the eligible entity's track record of success with the programs of education and training to be supported under the grant, including—

(i) the student completion rates of the programs of education and training;

(ii) the employment rates for students completing the programs of education and training as of 1 year, 3 years, and 5 years after the completion of the program;

(D) a demonstration that the eligible entity is of high quality and will be a benefit to the coal community students and the coal community zone;

(E) a demonstration of application approval from the local government of the coal community zone or, in the case of a coal community zone receiving a grant under section 16202, the local administrator for such grant, including a statement that the application and funds requested under the application is in the best interest of the coal community zone and coal community students; and

(F) an assurance that if the program supported under the grant does not enroll the required percentage of coal community students under subsection (c)(1), the eligible entity shall reimburse the Secretaries, in the amount and manner described in subsection (d).

(c) **USE OF FUNDS.**—An eligible entity receiving a grant under this program shall use such funds for the development, revamping, improvement, or expansion of a high-quality training and education program that—

(1) predominantly serves coal community students by ensuring that not less than 75 percent of the students enrolled in the program are coal community students;

(2) provides training in high-wage, high-demand industries or in industries in local demand;

(3) is free or offered at a very low cost to coal community students; and

(4) enters into an agreement with each coal community student that enrolls in the program to ensure that the eligible entity can obtain the information necessary for the report under subsection (e)(1).

(d) **REIMBURSEMENT.**—

(1) **IN GENERAL.**—An eligible entity that does not enroll the required percentage described in subsection (c)(1) shall reimburse the Secretaries in the amount equal to the product of—

(A) the average per-student cost of the program; and

(B) the number of additional coal community students that would have been needed in order for the program to meet the 75 percent coal community student enrollment requirement under subsection (c)(1).

(2) **USE OF REIMBURSED FUNDS.**—Any funds reimbursed to the Secretaries under this subsection may be used by the Secretaries to award additional grants under this section.

(e) **REPORTS.**—

(1) **ELIGIBLE ENTITY REPORT.**—Each eligible entity receiving a grant under this section shall prepare and submit to the Secretaries an annual report regarding the outcomes of the grant, including—

(A) the number of students, and the number of coal community students, enrolled in the program supported under the grant;

(B) the number of students, and the number of coal community students, completing such program;

(C) the number of students, and the number of coal community students, who have completed such program and who are employed after completion of such program as of—

(i) 6 months after the date of completion;

(ii) 1 year after the date of completion;

(iii) 3 years after the date of completion; and

(iv) 5 years after the date of completion;

(D) the average wage of students, and the average wage of coal community students, who have completed such program as of—

(i) 6 months after the date of completion;

(ii) 1 year after the date of completion; and

(iii) 3 years after the date of completion or leaving the program.

(2) **REPORT TO CONGRESS.**—The Secretaries shall prepare and submit an annual report to Congress regarding the grants awarded under this section.

(3) **INSTITUTE OF EDUCATION SCIENCES EVALUATION.**—The Director of the Institute of Education Sciences shall evaluate the effectiveness, quality, and return in investment of grant funds provided under this section.

(f) **AUTHORIZATION OF APPROPRIATIONS.**—There are authorized to be appropriated to the Secretary of Education to carry out this section such sums as may be necessary for fiscal years 2018 through 2023.

SEC. 16205. BUSINESS TRAINING FUNDS.

(a) **PROGRAM AUTHORIZED.**—

(1) **IN GENERAL.**—From amounts made available under subsection (e), the Secretaries, in accordance with the interagency agreement under section 16206, shall award grants, on a competitive basis, to local administrators to enable the local administrators to award subgrants under subsection (c) to businesses to provide in-house training, and future employment, to coal community individuals.

(2) **DURATION.**—

(A) **IN GENERAL.**—A grant awarded under this section shall be for a 3-year period.

(B) **LIMITATION.**—A local administrator may not receive more than 1 grant under this section.

(b) **APPLICATIONS.**—A local administrator desiring a grant under this section shall submit to the Secretaries an application at such time, in such manner, and containing such information as the Secretaries may require, including—

(1) the number of coal community individuals in the coal community zone to be served;

(2) the number of coal community individuals that will benefit from the program;

(3) a description of the eligible businesses described in subsection (c)(2) that will participate in the program proposed under the grant, including the in-demand industry sectors or occupations represented by the businesses;

(4) the target employment numbers of participating individuals for the eligible businesses participating;

(5) a plan for allocating grant funds to businesses; and

(6) a description of the process through which the coal community agency will evaluate any requests to waive the employment requirement under subsection (c)(3)(B).

(c) **SUBGRANTS.**—

(1) **IN GENERAL.**—Each local administrator receiving a grant under this section shall use grant funds to award subgrants, to eligible businesses described in paragraph (2), to enable the eligible businesses to provide in-house training to coal community individuals in preparation for employment with or advancement within the eligible businesses.

(2) **ELIGIBILITY.**—In order to be eligible for a subgrant under this subsection, a business shall—

(A) be a business located in a coal community zone; and

(B) provide an assurance that the business will hire, for a minimum of one year, each coal community individual who completes the in-house training provided under the subgrant or will reimburse the local administrator in accordance with paragraph (3).

(3) **REIMBURSEMENT OF TRAINING FOR EMPLOYEES NOT HIRED.**—

(A) **IN GENERAL.**—A business that does not hire or retain, for a period of not less than 1 year, all coal community individuals who complete the in-house training provided under a subgrant under this subsection shall reimburse the local administrator in the amount equal to the cost of the training provided to such employee, subject to subparagraph (B).

(B) **WAIVER.**—Upon request by a business receiving a subgrant under this subsection,

the local administrator may waive the reimbursement requirement of subparagraph (A) for a business if the local administrator determines that—

(i) the business made substantial effort to comply with the employment requirement under subparagraph (A);

(ii) hired a significant percentage of individuals relative to the amount of funds provided under the grant; or

(iii) the decision made by the business to not hire or retain an individual was for cause.

(C) **USE OF REIMBURSED FUNDS.**—By not later than 30 days after receiving a reimbursement under paragraph (3)(A), a local administrator—

(i) shall report the receipt of such funds to the Secretaries; and

(ii) may apply to the Secretaries for permission to reallocate the funds received under this paragraph during the grant period.

(d) **REPORTS.**—

(1) **REPORTS BY BUSINESSES.**—Each business receiving a subgrant under subsection (c) shall prepare and submit an annual report to the local administrator regarding the subgrant, including—

(A) the numbers of coal community individuals—

(i) beginning the training provided under this section;

(ii) completing such training;

(iii) hired by the business within 3 months of completion; and

(iv) still employed by the business, as of 6 months, 1 year, 2 years, and 4 years after the completion of the training; and

(B) the average salary of the coal community individuals hired after completing the training.

(2) **REPORTS BY COAL COMMUNITY AGENCIES.**—Each local administrator receiving a grant under this section shall prepare and submit an annual report to the Secretaries regarding the grant under this section.

(3) **REPORT BY SECRETARIES.**—The Secretaries shall prepare and submit an annual report to Congress regarding the grant program under this section that includes the information provided by the coal community agencies under paragraph (2).

(4) **INSTITUTE OF EDUCATION SCIENCES EVALUATION.**—The Director of the Institute of Education Sciences shall evaluate the effectiveness, quality, and return in investment of grant funds provided under this section.

(e) **AUTHORIZATION OF APPROPRIATIONS.**—There are authorized to be appropriated to the Secretary of Labor to carry out this section such sums as may be necessary for each of fiscal years 2018 through 2023.

SEC. 16206. INTERAGENCY AGREEMENT.

The Secretary of Education and the Secretary of Labor shall jointly administer the programs under sections 16203, 16204, and 16205 in accordance with such terms as the Secretaries set forth in an interagency agreement. Such interagency agreement shall include, at a minimum and for each such program—

(1) a description of the respective roles and responsibilities of the Secretaries (both jointly and separately); and

(2) provisions establishing that, for each of the programs under such sections, the Secretary to whom funds are authorized to be appropriated under section 16202(f), 16204(f), or 16205(e) shall have fiscal authority over the program carried out under such section and will be responsible for the obligation and disbursement of such funds.

SA 1772. Mr. BENNET submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr.

MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place in title I, insert the following:

SEC. —. ESTABLISHMENT OF FULLY REFUNDABLE CHILD TAX CREDIT.

(a) **ELIMINATION OF EXISTING CHILD TAX CREDIT.**—Subpart A of part IV of subchapter A of chapter 1 of subtitle A of the Internal Revenue Code of 1986 is amended by striking section 24.

(b) **ESTABLISHMENT OF FULLY REFUNDABLE CHILD TAX CREDIT.**—Subpart C of part IV of subchapter A of chapter 1 of subtitle A of such Code is amended by inserting after section 36B the following new section:

“SEC. 36C. CHILD TAX CREDIT.

“(a) **ALLOWANCE OF CREDIT.**—There shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the sum of—

“(1) with respect to each qualifying child of the taxpayer who has attained 6 years of age before the close of such taxable year and for which the taxpayer is allowed a deduction under section 151, an amount equal to \$3,000, and

“(2) with respect to each qualifying child of the taxpayer who has not attained 6 years of age before the close of such taxable year and for which the taxpayer is allowed a deduction under section 151, an amount equal to 120 percent of the dollar amount in paragraph (1).

“(b) **LIMITATION.**—

“(1) **IN GENERAL.**—The amount of the credit allowable under subsection (a) shall be reduced (but not below zero) by the applicable amount for each \$1,000 (or fraction thereof) by which the taxpayer’s modified adjusted gross income exceeds the threshold amount. For purposes of the preceding sentence, the term ‘modified adjusted gross income’ means adjusted gross income increased by any amount excluded from gross income under section 911, 931, or 933.

“(2) **THRESHOLD AMOUNT.**—

“(A) **IN GENERAL.**—For purposes of paragraph (1), the term ‘threshold amount’ means—

“(i) \$110,000 in the case of a joint return,

“(ii) \$75,000 in the case of an individual who is not married, and

“(iii) \$55,000 in the case of a married individual filing a separate return.

“(B) **MARITAL STATUS.**—For purposes of this paragraph, marital status shall be determined under section 7703.

“(3) **APPLICABLE AMOUNT.**—For purposes of paragraph (1), the term ‘applicable amount’ means an amount equal to the quotient of—

“(A) the amount of the credit allowable under subsection (a), as determined without regard to this subsection, divided by

“(B) an amount equal to the product of—

“(i) \$20, multiplied by

“(ii) the total number of qualifying children of the taxpayer.

“(c) **QUALIFYING CHILD.**—

“(1) **IN GENERAL.**—In this section, the term ‘qualifying child’ means a qualifying child of the taxpayer (as defined in section 152(c)) who has not attained 19 years of age.

“(2) **EXCEPTION FOR CERTAIN NON-CITIZENS.**—The term ‘qualifying child’ shall not include any individual who would not be a dependent if subparagraph (A) of section 152(b)(3) were applied without regard to all that follows ‘resident of the United States’.

“(d) **INFLATION ADJUSTMENT.**—

“(1) **IN GENERAL.**—In the case of any taxable year beginning after 2017, the \$3,000

amount in subsection (a)(1) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by

“(B) the cost of living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins determined by substituting ‘calendar year 2016’ for ‘calendar year 1992’ in subparagraph (B) thereof.

“(2) **ROUNDING.**—If any increase determined under paragraph (1) is not a multiple of \$50, such increase shall be rounded to the nearest multiple of \$50.

“(e) **IDENTIFICATION REQUIREMENTS.**—

“(1) **QUALIFYING CHILD IDENTIFICATION REQUIREMENT.**—No credit shall be allowed under this section to a taxpayer with respect to any qualifying child unless the taxpayer includes the name and taxpayer identification number of such qualifying child on the return of tax for the taxable year and such taxpayer identification number was issued on or before the due date for filing such return.

“(2) **TAXPAYER IDENTIFICATION REQUIREMENT.**—No credit shall be allowed under this section if the identifying number of the taxpayer was issued after the due date for filing the return for the taxable year.

“(f) **TAXABLE YEAR MUST BE FULL TAXABLE YEAR.**—Except in the case of a taxable year closed by reason of the death of the taxpayer, no credit shall be allowable under this section in the case of a taxable year covering a period of less than 12 months.

“(g) **RESTRICTIONS ON TAXPAYERS WHO IMPROPERLY CLAIMED CREDIT IN PRIOR YEAR.**—

“(1) **TAXPAYERS MAKING PRIOR FRAUDULENT OR RECKLESS CLAIMS.**—

“(A) **IN GENERAL.**—No credit shall be allowed under this section for any taxable year in the disallowance period.

“(B) **DISALLOWANCE PERIOD.**—For purposes of subparagraph (A), the disallowance period is—

“(i) the period of 10 taxable years after the most recent taxable year for which there was a final determination that the taxpayer’s claim of credit under this section was due to fraud, and

“(ii) the period of 2 taxable years after the most recent taxable year for which there was a final determination that the taxpayer’s claim of credit under this section was due to reckless or intentional disregard of rules and regulations (but not due to fraud).

“(2) **TAXPAYERS MAKING IMPROPER PRIOR CLAIMS.**—In the case of a taxpayer who is denied credit under this section for any taxable year as a result of the deficiency procedures under subchapter B of chapter 63, no credit shall be allowed under this section for any subsequent taxable year unless the taxpayer provides such information as the Secretary may require to demonstrate eligibility for such credit.

“(h) **RECONCILIATION OF CREDIT AND ADVANCE CREDIT.**—

“(1) **IN GENERAL.**—The amount of the credit allowed under this section for any taxable year shall be reduced (but not below zero) by the aggregate amount of any advance payments of such credit under section 7527A for such taxable year.

“(2) **EXCESS ADVANCE PAYMENTS.**—If the aggregate amount of advance payments under section 7527A for the taxable year exceed the amount of the credit allowed under this section for such taxable year (determined without regard to paragraph (1)), the tax imposed by this chapter for such taxable year shall be increased by the amount of such excess.”

(c) **ADVANCE PAYMENT OF CREDIT.**—Chapter 77 of the Internal Revenue Code of 1986 is amended by inserting after section 7527 the following new section:

“SEC. 7527A. ADVANCE PAYMENT OF CHILD TAX CREDIT.

“(a) **IN GENERAL.**—As soon as practicable and not later than 1 year after the date of the enactment of this section, the Secretary shall establish a program for making advance payments of the credit allowed under section 36C on a monthly basis (determined without regard to subsection (h)(1) of such section), or as frequently as the Secretary determines to be administratively feasible, to taxpayers allowed such credit.

“(b) **LIMITATION.**—

“(1) **IN GENERAL.**—The Secretary may make payments under subsection (a) only to the extent that the total amount of such payments made to any taxpayer during the taxable year does not exceed an amount equal to the excess, if any, of—

“(A) subject to paragraph (2), the amount determined under subsection (a) of section 36C with respect to such taxpayer (determined without regard to subsection (h) of such section) for such taxable year, over

“(B) the estimated tax imposed by subtitle A, as reduced by the credits allowable under subparts A and C (with the exception of section 36C) of such part IV, with respect to such taxpayer for such taxable year, as determined in such manner as the Secretary deems appropriate.

“(2) **APPLICATION OF THRESHOLD AMOUNT LIMITATION.**—The program described in subsection (a) shall make reasonable efforts to apply the limitation of section 36C(b) with respect to payments made under such program.”

(d) **CONFORMING AMENDMENTS.**—

(1) The table of sections for subpart A of part IV of subchapter A of chapter 1 of subtitle A of the Internal Revenue Code of 1986 is amended by striking the item relating to section 24.

(2) The table of sections for subpart C of part IV of subchapter A of chapter 1 of subtitle A of such Code is amended by inserting after the item relating to section 36B the following:

“Sec. 36C. Child tax credit.”

(3) The table of sections for chapter 77 of such Code is amended by inserting after the item relating to section 7527 the following new item:

“Sec. 7527A. Advance payment of child tax credit.”

(4) Subparagraph (B) of section 45R(f)(3) of such Code is amended to read as follows:

“(B) **SPECIAL RULE.**—Any amounts paid pursuant to an agreement under section 3121(1) (relating to agreements entered into by American employers with respect to foreign affiliates) which are equivalent to the taxes referred to in subparagraph (A) shall be treated as taxes referred to in such subparagraph.”

(5) Section 152(f)(6)(B)(ii) of such Code is amended by striking “section 24” and inserting “section 36C”.

(6) Paragraph (26) of section 501(c) of such Code is amended in the flush matter at the end by striking “section 24(c)” and inserting “section 36C(c)” who has not attained 17 years of age”.

(7) Section 6211(b)(4)(A) of such Code is amended—

(A) by striking “24(d),” and

(B) by inserting “36C,” after “36B.”

(8) Section 6213(g)(2) of such Code is amended—

(A) in subparagraph (I), by striking “section 24(e)” and inserting “section 36C(e),” and

(B) in subparagraph (L), by striking “24, or 32” and inserting “32, or 36C”.

(9) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “36C,” after “36B.”

(e) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2016.

SA 1773. Mrs. MURRAY (for herself and Mr. UDALL) submitted an amendment intended to be proposed by her to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 120, strike line 7 and all that follows through page 138, line 15 and insert the following:

(c) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—Except as otherwise provided in this subsection, the amendments made by this section shall apply to taxable years beginning after December 31, 2020.

(2) **WITHHOLDING.**—The amendments made by subsection (b)(3) shall apply to distributions made after December 31, 2020.

(3) **CERTAIN TRANSFERS.**—The amendments made by subsection (b)(6) shall apply to transfers made after December 31, 2020.

(d) **NORMALIZATION REQUIREMENTS.**—

(1) **IN GENERAL.**—A normalization method of accounting shall not be treated as being used with respect to any public utility property for purposes of section 167 or 168 of the Internal Revenue Code of 1986 if the taxpayer, in computing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, reduces the excess tax reserve more rapidly or to a greater extent than such reserve would be reduced under the average rate assumption method.

(2) **ALTERNATIVE METHOD FOR CERTAIN TAXPAYERS.**—If, as of the first day of the taxable year that includes the date of enactment of this Act—

(A) the taxpayer was required by a regulatory agency to compute depreciation for public utility property on the basis of an average life or composite rate method, and

(B) the taxpayer's books and underlying records did not contain the vintage account data necessary to apply the average rate assumption method,

the taxpayer will be treated as using a normalization method of accounting if, with respect to such jurisdiction, the taxpayer uses the alternative method for public utility property that is subject to the regulatory authority of that jurisdiction.

(3) **DEFINITIONS.**—For purposes of this subsection—

(A) **EXCESS TAX RESERVE.**—The term “excess tax reserve” means the excess of—

(i) the reserve for deferred taxes (as described in section 168(i)(9)(A)(ii) of the Internal Revenue Code of 1986) as determined under the Internal Revenue Code of 1986 as in effect on the day before the date of the enactment of this Act, over

(ii) the amount which would be the balance in such reserve if the amount of such reserve were determined by assuming that the corporate rate reductions provided in this Act were in effect for all prior periods.

(B) **AVERAGE RATE ASSUMPTION METHOD.**—The average rate assumption method is the method under which the excess in the reserve for deferred taxes is reduced over the remaining lives of the property as used in its regulated books of account which gave rise to the reserve for deferred taxes. Under such method, if timing differences for the property reverse, the amount of the adjustment to the reserve for the deferred taxes is calculated by multiplying—

(i) the ratio of the aggregate deferred taxes for the property to the aggregate timing differences for the property as of the beginning of the period in question, by

(ii) the amount of the timing differences which reverse during such period.

(C) **ALTERNATIVE METHOD.**—The “alternative method” is the method in which the taxpayer—

(i) computes the excess tax reserve on all public utility property included in the plant account on the basis of the weighted average life or composite rate used to compute depreciation for regulatory purposes, and

(ii) reduces the excess tax reserve ratably over the remaining regulatory life of the property.

(4) **TAX INCREASED FOR NORMALIZATION VIOLATION.**—If, for any taxable year ending after the date of the enactment of this Act, the taxpayer does not use a normalization method of accounting, the taxpayer's tax for the taxable year shall be increased by the amount by which it reduces its excess tax reserve more rapidly than permitted under a normalization method of accounting.

SEC. 13002. REDUCTION IN DIVIDEND RECEIVED DEDUCTIONS TO REFLECT LOWER CORPORATE INCOME TAX RATES.

(a) **DIVIDENDS RECEIVED BY CORPORATIONS.**—

(1) **IN GENERAL.**—Section 243(a)(1) is amended by striking “70 percent” and inserting “50 percent”.

(2) **DIVIDENDS FROM 20-PERCENT OWNED CORPORATIONS.**—Section 243(c)(1) is amended—

(A) by striking “80 percent” and inserting “65 percent”, and

(B) by striking “70 percent” and inserting “50 percent”.

(3) **CONFORMING AMENDMENT.**—The heading for section 243(c) is amended by striking “RETENTION OF 80-PERCENT DIVIDEND RECEIVED DEDUCTION” and inserting “INCREASED PERCENTAGE”.

(b) **DIVIDENDS RECEIVED FROM FSC.**—Section 245(c)(1)(B) is amended—

(1) by striking “70 percent” and inserting “50 percent”, and

(2) by striking “80 percent” and inserting “65 percent”.

(c) **LIMITATION ON AGGREGATE AMOUNT OF DEDUCTIONS.**—Section 246(b)(3) is amended—

(1) by striking “80 percent” in subparagraph (A) and inserting “65 percent”, and

(2) by striking “70 percent” in subparagraph (B) and inserting “50 percent”.

(d) **REDUCTION IN DEDUCTION WHERE PORTFOLIO STOCK IS DEBT-FINANCED.**—Section 246A(a)(1) is amended—

(1) by striking “70 percent” and inserting “50 percent”, and

(2) by striking “80 percent” and inserting “65 percent”.

(e) **INCOME FROM SOURCES WITHIN THE UNITED STATES.**—Section 861(a)(2) is amended—

(1) by striking “100/70th” and inserting “100/50th” in subparagraph (B), and

(2) in the flush sentence at the end—

(A) by striking “100/80th” and inserting “100/65th”, and

(B) by striking “100/70th” and inserting “100/50th”.

(f) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—The amendments made by this section (other than subsection (c) thereof) shall apply to dividends received by a corporation after December 31, 2020, in taxable years ending after such date.

(2) **LIMITATION.**—The amendments made by section 102(c) shall apply to taxable years beginning after December 31, 2020.

Subpart B—Dividends Paid Deduction for Domestic Corporations

SEC. 13011. DIVIDENDS PAID DEDUCTION.

(a) **GENERAL RULE.**—Part VIII of subchapter B of chapter 1 is amended by inserting after section 241 the following:

“Subpart B—Dividends Paid Deduction

“Sec. 242. Dividends paid deduction.

“SEC. 242. DIVIDENDS PAID DEDUCTION.

“(a) **ALLOWANCE OF DEDUCTION.**—In the case of an eligible corporation, there shall be allowed as a deduction an amount equal to zero percent of the aggregate amount of applicable dividends paid by the corporation during the taxable year.

“(b) **APPLICABLE DIVIDEND.**—For purposes of this section—

“(1) **IN GENERAL.**—The term ‘applicable dividend’ means, with respect to an eligible corporation, any distribution by the eligible corporation during a taxable year which is—

“(A) treated as a dividend for purposes of this chapter, and

“(B) paid out of its applicable earnings and profits.

“(2) **ORDERING RULE FOR DIVIDEND PAYMENTS.**—For purposes of paragraph (1)(B), dividends shall be treated as paid—

“(A) first, out of exempt earnings and profits,

“(B) second, out of applicable earnings and profits, and

“(C) finally, out of earnings and profits not described in subparagraph (A) or (B).

“(3) **COORDINATION WITH OTHER DEDUCTIONS.**—Such term shall not include—

“(A) any amount allowed as a deduction under section 591 (relating to deduction for dividends paid by mutual savings banks, etc.), and

“(B) any dividend described in paragraph (2) of section 404(k) (relating to deduction for dividends paid on certain employer securities).

“(4) **ELECTION TO TREAT CERTAIN DISTRIBUTIONS PAID AFTER CLOSE OF YEAR AS PAID DURING YEAR.**—For purposes of this title, an eligible corporation may elect on its return of tax for any taxable year to treat any distribution made on or before the 15th day of the 4th month following the close of the taxable year as having been made immediately before the close of the taxable year. The preceding sentence shall not apply for purposes of determining the time the distribution was received by the shareholder to whom the distribution was made.

“(5) **APPLICABLE EARNINGS AND PROFITS.**—

“(A) **IN GENERAL.**—The term ‘applicable earnings and profits’ means, with respect to any corporation for any taxable year, its earnings and profits for the taxable year and its earnings and profits accumulated in prior taxable years beginning after December 31, 2020. For purposes of the preceding sentence, earnings and profits for the taxable year shall be determined without regard to the deduction under this section for the taxable year.

“(B) **EXEMPT EARNINGS AND PROFITS NOT TREATED AS APPLICABLE EARNINGS AND PROFITS.**—The applicable earnings and profits of a corporation shall not include any exempt earnings and profits (as defined in paragraph (6)).

“(C) **LOOK-THRU IN THE CASE OF DIVIDENDS RECEIVED FROM CONTROLLED FOREIGN CORPORATION OR 10/50 CORPORATION.**—If a corporation which is a United States shareholder in a controlled foreign corporation, or is a shareholder in a foreign corporation with respect to which the shareholder meets the stock ownership requirements of section 902(a), receives a dividend (other than a dividend to which subparagraph (B) applies) from such controlled foreign corporation or such foreign corporation, the earnings and profits from such dividend shall not be treated as applicable earnings and profits of the corporation receiving such dividend to the extent of any portion of the dividend not properly allocable (as determined under section 316, as modified by section 959(c) in the case

of such controlled foreign corporation) to apportionable earnings and profits of such controlled foreign corporation or such foreign corporation.

“(6) EXEMPT EARNINGS AND PROFITS.—

“(A) IN GENERAL.—The term ‘exempt earnings and profits’ means, with respect to any corporation for any taxable year, its earnings and profits for the taxable year and its earnings and profits accumulated in prior taxable years beginning after December 31, 2020, which are properly allocable to exempt amounts received or accrued by the corporation.

“(B) EXEMPT AMOUNTS.—The term ‘exempt amounts’ means, with respect to any corporation—

“(i) any dividend to the extent of the deduction allowable to the corporation under section 243, 245, or 245A with respect to the dividend,

“(ii) any foreign-derived intangible income (as defined in section 250(b)) or global intangible low-taxed income (as defined in section 951A(b)) to the extent of the deduction allowable to the corporation under section 250 with respect to any such income,

“(iii) any increase in subpart F income by reason of section 965 to the extent of the deduction allowable to the corporation under section 965(c)(1) with respect to any such income, and

“(iv) any other amount to the extent such amount is exempt from taxation under this title.

“(7) PROPER ALLOCATION OF DIVIDENDS TO EARNINGS AND PROFITS.—

“(A) IN GENERAL.—The Secretary shall prescribe rules for the proper allocation of dividends to earnings and profits for purposes of applying this subsection.

“(B) LOOK THROUGH RULES.—For purposes of paragraph (4)(C), such rules shall include rules requiring in appropriate cases the look through to earnings and profits of members of any affiliated group including a controlled foreign corporation or foreign corporation described in such paragraph where the earnings and profits of such controlled foreign corporation or such foreign corporation are attributable to distributions received from other members of the group.

“(C) ELIGIBLE CORPORATION.—For purposes of this section, the term ‘eligible corporation’ means any domestic corporation other than—

“(1) a regulated investment company,

“(2) a real estate investment trust,

“(3) an S corporation,

“(4) a corporation which is exempt from tax under section 501 or 521,

“(5) an organization taxable under subchapter T of this chapter (relating to cooperative organizations),

“(6) a cooperative governed by the rules applicable to cooperatives as in effect before the enactment of subchapter T, or

“(7) a DISC or former DISC.

“(d) REPORTING REQUIREMENT.—

“(1) IN GENERAL.—Each eligible corporation which makes payments of dividends during the reporting period for any taxable year shall make a return, according to the forms and regulations prescribed by the Secretary, setting forth—

“(A) the aggregate amount of such dividends,

“(B) the aggregate amount of such dividends with respect to which the corporation is claiming a deduction under this section for the taxable year,

“(C) the aggregate amount of such dividends which the corporation paid during the period beginning on the 1st day of the reporting taxable year and ending on the 15th day of the 4th month of such taxable year which the corporation elected under subsection

(b)(4) to treat as paid in the preceding taxable year,

“(D) the aggregate amount of such dividends which the corporation paid during the period beginning on the 1st day of the taxable year following the reporting taxable year and ending on the 15th day of the 4th month of such following taxable year which the corporation elected under subsection (b)(4) to treat as paid in the reporting taxable year, and

“(E) such other information with respect to such dividends as the Secretary shall require for the administration of this section.

“(2) REPORTING PERIOD; DUE DATE.—For purposes of this subsection—

“(A) REPORTING PERIOD.—The term ‘reporting period’ means with respect to any taxable year, the period beginning on the 1st day of the taxable year and ending on the 15th day of the 4th month following the close of the taxable year.

“(B) DUE DATE.—Any return under paragraph (1) with respect to any taxable year shall be included with the return of income tax for such taxable year.”

(b) PENALTY FOR FAILURE TO REPORT.—Section 6652, as amended by subtitle E of this Act, is amended by adding at the end the following new subsection:

“(f) FAILURE TO FILE RETURNS BY CORPORATIONS ELIGIBLE FOR DIVIDENDS PAID DEDUCTION.—

“(1) PENALTY FOR FAILURE TO FILE RETURN.—In the case of a failure to make a return required under section 242(d) containing the information required by such section by the due date for the return, the eligible corporation shall pay (on notice and demand by the Secretary and in the same manner as tax) a penalty of \$1,000 per day for each day such failure continues unless it is shown that such failure is due to reasonable cause. The maximum amount of the penalty under this paragraph with respect to any failure for a taxable year shall not exceed \$250,000.

“(2) ELIGIBLE CORPORATION.—For purposes of this subsection, the term ‘eligible corporation’ has the meaning given such term by section 242(c).”

(c) DIVIDENDS PAID DEDUCTION ALLOWABLE ONLY IN TAXABLE YEAR OF DIVIDEND PAYMENT.—

(1) IN GENERAL.—Subsection (d) of section 172, as amended by section 11011, is amended by adding at the end the following new paragraph:

“(9) DIVIDENDS PAID DEDUCTION.—The deduction under section 242 shall not be allowed.”

(2) TREATMENT OF CARRYBACKS AND CARRYOVERS.—Subparagraph (A) of section 172(b)(2), as amended by section 13302, is amended by striking “and (5)” and inserting “(5), and (8)”.

(d) OTHER CONFORMING AMENDMENTS.—Part VIII of subchapter B of chapter 1 is amended—

(1) by striking the table of sections and inserting the following:

“PART VIII—SPECIAL DEDUCTIONS FOR CORPORATIONS

“SUBPART A. ALLOWANCE OF SPECIAL DEDUCTIONS.

“SUBPART B. DIVIDENDS PAID DEDUCTION.

“SUBPART C. DIVIDENDS RECEIVED DEDUCTIONS.

“SUBPART D. OTHER DEDUCTIONS.

“Subpart A—Allowance of Special Deductions

“Sec. 241. Allowance of special deductions.” (2) by inserting the following before section 243:

“Subpart C—Dividends Received Deductions

“Sec. 243. Dividends received by corporations.

“Sec. 245. Dividends received from certain foreign corporations.

“Sec. 245A. Deduction for foreign-source portion of dividends received by domestic corporations from specified 10-percent owned foreign corporations.

“Sec. 246. Rules applying to deductions for dividends received.

“Sec. 246A. Dividends received deduction reduced where portfolio stock is debt financed.”, and

(3) by inserting the following before section 248:

“Subpart D—Other Deductions

“Sec. 248. Organizational expenditures.

“Sec. 249. Limitation of deduction of bond premium on repurchase.

“Sec. 250. Foreign-derived intangible income and global intangible low-taxed income.”.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to dividends paid in taxable years of the payor beginning after December 31, 2020.

SEC. 13012. TAX EQUIVALENT TO DIVIDENDS PAID DEDUCTION FOR CERTAIN FOREIGN CORPORATIONS.

(a) DIVIDENDS PAID DEDUCTION.—Paragraph (1) of section 882(c) is amended by adding at the end the following new subparagraph:

“(C) SPECIAL RULE FOR DIVIDENDS PAID DEDUCTION.—For purposes of subparagraph (A)—

“(i) the deduction under section 242 shall not be allowed for any taxable year, and

“(ii) there shall be allowed, in lieu of such deduction, a deduction in an amount equal to zero percent of the dividend equivalent amount (as defined in section 884(b)) of the foreign corporation for the taxable year.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2020.

SEC. 13013. ALLOCATION OF DIVIDEND EXPENSE AMONG MEMBERS OF WORLDWIDE AFFILIATED GROUPS.

(a) IN GENERAL.—Paragraph (6) of section 864(e) is amended to read as follows:

“(6) ALLOCATION AND APPORTIONMENT OF OTHER EXPENSES.—

“(A) IN GENERAL.—Except as provided in subparagraph (B), expenses other than interest which are not directly allocable or apportioned to any specific income producing activity shall be allocated and apportioned as if all members of the affiliated group were a single corporation.

“(B) DIVIDEND EXPENSE.—The dividend expense of any domestic corporation which is a member of an affiliated group shall be allocated and apportioned to income from sources without the United States in the same proportion which—

“(i) the aggregate amount of income treated as from sources without the United States by all domestic corporations which are members of such group (determined without regard to such dividend expense), bears to

“(ii) the aggregate income of all such domestic corporations from sources within and without the United States (as so determined).”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2020.

Subpart C—Restoration of Deduction for Personal Exemptions

SEC. 13021. DEDUCTION FOR PERSONAL EXEMPTIONS.

(a) IN GENERAL.—Subsection (d) of section 151, as amended by this Act, is further amended—

(1) by striking “Except as provided in paragraph (5), in the case of” in paragraph (4) and inserting “In the case of”, and

(2) by striking paragraph (5).

(b) APPLICATION TO ESTATES AND TRUSTS.—Section 642(b)(2)(C), as amended by this Act, is further amended by striking clause (iii).

(c) EXCEPTION FOR WAGE WITHHOLDING RULES.—Section 3402(a), as amended by this Act, is further amended by striking paragraph (3).

(d) EXCEPTION FOR DETERMINING PROPERTY EXEMPT FROM LEVY.—Section 6334(d), as amended by this Act, is further amended by striking paragraph (4).

(e) PERSONS REQUIRED TO MAKE RETURNS OF INCOME.—Section 6012, as amended by this Act, is further amended by striking subsection (f).

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 13022. OFFSETS.

(a) ADJUSTMENT OF HIGHEST RATE BRACKET.—

(1) JOINT RETURNS.—The last row of the table contained in section 1(j)(2)(A), as added by section 11001(a), is amended to read as follows:

“Over \$1,000,000	\$301,479, plus 39.6% of the excess over \$1,000,000.”.
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(2) HEADS OF HOUSEHOLDS.—The last row of the table contained in section 1(j)(2)(B), as added by section 11001(a), is amended to read as follows:

“Over \$500,000	\$149,348, plus 39.6% of the excess over \$500,000.”.
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(3) UNMARRIED INDIVIDUALS.—The last row of the table contained in section 1(j)(2)(C), as added by section 11001(a), is amended to read as follows:

“Over \$500,000	\$150,739.50, plus 39.6% of the excess over \$500,000.”.
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(4) MARRIED INDIVIDUALS FILING SEPARATE RETURNS.—The last row of the table contained in section 1(j)(2)(D), as added by section 11001(a), is amended to read as follows:

“Over \$500,000	\$150,739.50, plus 39.6% of the excess over \$500,000.”.
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(5) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2017.

(b) EXPANDED TREATMENT OF DEFERRED FOREIGN INCOME UPON TRANSITION TO PARTICIPATION EXEMPTION SYSTEM OF TAXATION.—Section 965, as amended by section 14103 of this Act, is further amended to read as follows:

“SEC. 965. TREATMENT OF DEFERRED FOREIGN INCOME UPON TRANSITION TO PARTICIPATION SYSTEM OF TAXATION.

“(a) TREATMENT OF DEFERRED FOREIGN INCOME AS SUBPART F INCOME.—In the case of the last taxable year of a deferred foreign income corporation which begins before January 1, 2020—

“(1) all property of such foreign corporation shall be treated as sold on the last day of such taxable year for its fair market value, and, notwithstanding any other provision of this title, any gain or loss arising from such sale shall be taken into account for such taxable year to the extent otherwise provided by this title (except that section 1091 shall not apply to any such loss), and

“(2) the subpart F income of such foreign corporation (as otherwise determined for such taxable year under section 952 without regard to this paragraph and after application of paragraph (1)) shall be increased by the accumulated post-1986 deferred foreign income of such corporation determined as of the close of such taxable year.

Proper adjustments shall be made in the amount of any gain or loss subsequently realized for gain or loss taken into account under paragraph (1).

“(b) REDUCTION IN TAX RATE.—In the case of a United States shareholder of a deferred foreign income corporation, there shall be

allowed as a deduction for the taxable year in which an amount is included in the gross income of such United States shareholder under section 951(a)(1) by reason of subsection (a)(2) an amount equal to 43 percent of the amount so included in income.

“(c) ACCUMULATED POST-1986 DEFERRED FOREIGN INCOME.—For purposes of this section—

“(1) IN GENERAL.—The term ‘accumulated post-1986 deferred foreign income’ means the post-1986 earnings and profits except to the extent such earnings—

“(A) are attributable to income of the deferred foreign income corporation which is effectively connected with the conduct of a trade or business within the United States and subject to tax under this chapter,

“(B) if distributed, would be excluded from the gross income of a United States shareholder under section 959, or

“(C) in the case of any deferred foreign income corporation described in subsection (d)(1)(B) and which is a passive foreign investment company (as defined in section 1297)—

“(i) if distributed, would have been treated as a distribution which is not a dividend, or

“(ii) would have been properly attributable to an unreversed inclusion of a United States person under section 1296.

To the extent provided in regulations or other guidance prescribed by the Secretary, in the case of any controlled foreign corporation which has shareholders which are not United States shareholders, accumulated post-1986 deferred foreign income shall be appropriately reduced by amounts which would be described in subparagraph (B) if such shareholders were United States shareholders. Such regulations or other guidance may provide a similar rule for purposes of subparagraph (C).

“(2) POST-1986 EARNINGS AND PROFITS.—The term ‘post-1986 earnings and profits’ means the earnings and profits of the foreign corporation (computed in accordance with sections 964(a) and 986) accumulated in taxable years beginning after December 31, 1986, and determined—

“(A) as of the close the taxable year referred to in subsection (a) and after application of subsection (a)(1), and

“(B) without diminution by reason of dividends distributed during such taxable year.

“(d) DEFERRED FOREIGN INCOME CORPORATION.—

“(1) IN GENERAL.—For purposes of this section, the term ‘deferred foreign income corporation’ means—

“(A) any controlled foreign corporation, and

“(B) any section 902 corporation (as defined in section 909(d)(5) as in effect before the date of the enactment of the Tax Cuts and Jobs Act).

“(2) APPLICATION TO SECTION 902 CORPORATIONS.—

“(A) IN GENERAL.—For purposes of section 951, a section 902 corporation (as so defined) shall be treated as a controlled foreign corporation solely for purposes of taking into account the subpart F income of such corporation under subsection (a), making proper adjustments in the amount of subsequent gains or losses to reflect such gains and losses (including through application of section 961), and applying subsection (f).

“(B) UNITED STATES SHAREHOLDER.—For purposes of this section and the application of subparagraph (A), in the case of a section 902 corporation (as so defined), a shareholder which is a domestic corporation which owns 10 percent or more of the voting stock of such section 902 corporation shall be treated as a United States shareholder.

“(e) DISALLOWANCE OF FOREIGN TAX CREDIT, ETC.—

“(1) IN GENERAL.—No credit shall be allowed under section 901 for the applicable percentage of the taxes paid or accrued (or treated as paid or accrued) with respect to any amount which is included in gross income under section 951(a) by reason of subsection (a).

“(2) APPLICABLE PERCENTAGE.—For purposes of paragraph (1), the applicable percentage is the amount (expressed as a percentage) equal to 0.43 multiplied by the ratio of—

“(A) the amount included in gross income under section 951(a) by reason of subsection (a)(2), to

“(B) the amount included in gross income under section 951(a) by reason of subsection (a).

“(3) DENIAL OF DEDUCTION.—No deduction shall be allowed under this chapter for the portion of any tax for which credit is not allowable under section 901 by reason of paragraph (1) (determined by treating the taxpayer as having elected the benefits of subpart A of part III of subchapter N).

“(4) COORDINATION WITH SECTION 78.—Section 78 shall not apply to any tax for which credit is not allowable under section 901 by reason of paragraph (1).

“(f) ELECTION TO PAY LIABILITY IN INSTALLMENTS.—

“(1) IN GENERAL.—In the case of a United States shareholder of a deferred foreign income corporation, such United States shareholder may elect to pay the net tax liability under this section in 8 installments of the following amounts:

“(A) 8 percent of the net tax liability in the case of each of the first 5 of such installments,

“(B) 15 percent of the net tax liability in the case of the 6th such installment,

“(C) 20 percent of the net tax liability in the case of the 7th such installment, and

“(D) 25 percent of the net tax liability in the case of the 8th such installment.

“(2) DATE FOR PAYMENT OF INSTALLMENTS.—

If an election is made under paragraph (1), the first installment shall be paid on the due date (determined without regard to any extension of time for filing the return) for the return of tax for the taxable year described in subsection (a) and each succeeding installment shall be paid on the due date (as so determined) for the return of tax for the taxable year following the taxable year with respect to which the preceding installment was made.

“(3) ACCELERATION OF PAYMENT.—If there is an addition to tax for failure to pay timely assessed with respect to any installment required under this subsection, a liquidation or sale of substantially all the assets of the taxpayer (including in a title 11 or similar case), a cessation of business by the taxpayer, or any similar circumstance, then the unpaid portion of all remaining installments shall be due on the date of such event (or in the case of a title 11 or similar case, the day before the petition is filed). The preceding sentence shall not apply to the sale of substantially all the assets of a taxpayer to a buyer if such buyer enters into an agreement with the Secretary under which such buyer is liable for the remaining installments due under this subsection in the same manner as if such buyer were the taxpayer.

“(4) PRORATION OF DEFICIENCY TO INSTALLMENTS.—If an election is made under paragraph (1) to pay the net tax liability under this section in installments and a deficiency has been assessed with respect to such net tax liability, the deficiency shall be prorated to the installments payable under paragraph (1). The part of the deficiency so prorated to any installment the date for payment of which has not arrived shall be collected at

the same time as, and as a part of, such installment. The part of the deficiency so prorated to any installment the date for payment of which has arrived shall be paid upon notice and demand from the Secretary. This subsection shall not apply if the deficiency is due to negligence, to intentional disregard of rules and regulations, or to fraud with intent to evade tax.

“(5) ELECTION.—Any election under paragraph (1) shall be made not later than the due date for the return of tax for the taxable year described in subsection (a) and shall be made in such manner as the Secretary may provide.

“(6) NET TAX LIABILITY UNDER THIS SECTION.—For purposes of this subsection—

“(A) IN GENERAL.—The net tax liability under this section with respect to any United States shareholder is the excess (if any) of—

“(i) such taxpayer’s net income tax for the taxable year described in subsection (a), over

“(ii) such taxpayer’s net income tax for such taxable year determined without regard to this section.

“(B) NET INCOME TAX.—The term ‘net income tax’ means the regular tax liability reduced by the credits allowed under subparts A, B, and D of part IV of subchapter A.

“(g) REGULATIONS.—The Secretary may prescribe such regulations or other guidance as may be necessary or appropriate to carry out the provisions of this section, including rules to disregard any transfer of properties or liabilities (including by contribution and distribution) a substantial purpose of which is the avoidance of the purposes of this section.”.

SA 1774. Mr. UDALL submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . POINT OF ORDER AGAINST LEGISLATION THAT WOULD REDUCE MINERAL PAYMENTS TO STATES.

(a) POINT OF ORDER.—It shall not be in order in the Senate to consider any bill, joint resolution, motion, amendment, amendment between the Houses, or conference report that would result in a reduction of mineral payments to States from energy and solid mineral production under the Mineral Leasing Act (30 U.S.C. 181 et seq.) and offshore mineral development on the outer Continental Shelf under the Outer Continental Shelf Lands Act (43 U.S.C. 1331 et seq.).

(b) WAIVER AND APPEAL.—Subsection (a) may be waived or suspended in the Senate only by an affirmative vote of three-fifths of the Members, duly chosen and sworn. An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under subsection (a).

SA 1775. Mr. MENENDEZ (for himself and Mr. NELSON) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . ECONOMIC GROWTH AND FAIRNESS FOR PUERTO RICO.

(a) PUERTO RICO RESIDENTS ELIGIBLE FOR EARNED INCOME TAX CREDIT.—

(1) IN GENERAL.—Section 32 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(n) RESIDENTS OF PUERTO RICO.—

“(1) IN GENERAL.—In the case of residents of Puerto Rico—

“(A) the United States shall be treated as including Puerto Rico for purposes of subsections (c)(1)(A)(ii)(I) and (c)(3)(C),

“(B) subsection (c)(1)(D) shall not apply to nonresident alien individuals who are residents of Puerto Rico, and

“(C) adjusted gross income and gross income shall be computed without regard to section 933 for purposes of subsections (a)(2)(B) and (c)(2)(A)(i).

“(2) LIMITATION.—The credit allowed under this section by reason of this subsection for any taxable year shall not exceed the amount, determined under regulations or other guidance promulgated by the Secretary, that a similarly situated taxpayer would receive if residing in a State.”.

(2) CHILD TAX CREDIT NOT REDUCED.—Subclause (II) of section 24(d)(1)(B)(ii) of such Code is amended by inserting before the period “(determined without regard to section 32(n) in the case of residents of Puerto Rico)”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2016.

(b) EQUITABLE TREATMENT FOR RESIDENTS OF PUERTO RICO WITH RESPECT TO THE REFUNDABLE PORTION OF THE CHILD TAX CREDIT.—

(1) IN GENERAL.—Section 24(d)(1) of the Internal Revenue Code of 1986 is amended by inserting “or section 933” after “section 112”.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to taxable years beginning after December 31, 2016.

(c) PERMANENT SECTION 199 MANUFACTURING CREDIT.—

(1) RESTORING MANUFACTURING CREDIT.—This Act is amended by striking section 13305.

(2) MAKING PUERTO RICO TREATMENT PERMANENT.—Section 199(d)(8) of the Internal Revenue Code of 1986 is amended by striking subparagraph (C).

(d) RUM COVER OVER.—

(1) IN GENERAL.—Section 7652(f)(1) of the Internal Revenue Code of 1986 is amended to read as follows:

“(1) \$13.50, or”.

(2) TRANSFER OF REVENUE TO PUERTO RICO CONSERVATION TRUST.—Section 7652(e) of the Internal Revenue Code of 1986 is amended—

(A) in paragraph (1), by striking “All taxes collected” and inserting “Except as provided in paragraph (5), all taxes collected”; and

(B) by adding at the end the following:

“(5) PUERTO RICO CONSERVATION TRUST.—Out of any amounts that would otherwise be covered into the treasury of Puerto Rico under this subsection for taxes collected under section 5001(a)(1) on rum imported into the United States, an amount equal to \$0.46 for each proof gallon of such rum shall be transferred to the Puerto Rico Conversation Trust.”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to distilled spirits brought into the United States after December 31, 2016.

SA 1776. Mr. MENENDEZ submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for

reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . TREATMENT OF CERTAIN UNPOPULATED CENSUS TRACTS UNDER NEW MARKETS TAX CREDIT.

(a) IN GENERAL.—Section 45D(e)(4)(A) of the Internal Revenue Code of 1986 is amended—

(1) by striking “is within” and inserting “is—

“(i) within”;

(2) by striking “and” at the end and inserting “or”; and

(3) by adding at the end the following new clause:

“(ii) a census tract with a population of zero, and”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to investments made after the date of the enactment of this Act.

SA 1777. Mr. MENENDEZ submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 13532 and insert the following:

SEC. 13532. EXEMPT-FACILITY BONDS FOR SEWAGE AND WATER SUPPLY FACILITIES.

(a) BONDS FOR WATER AND SEWAGE FACILITIES EXEMPT FROM VOLUME CAP ON PRIVATE ACTIVITY BONDS.—Paragraph (3) of section 146(g) of the Internal Revenue Code of 1986 is amended by inserting “(4), (5),” after “(2),”.

(b) CONFORMING CHANGE.—Paragraphs (2) and (3)(B) of section 146(k) of the Internal Revenue Code of 1986 are both amended by striking “(4), (5), (6),” and inserting “(6)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to obligations issued after the date of the enactment of this Act.

SA 1778. Mr. MENENDEZ submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . JOB TRAINING TAX CREDIT.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 45S. JOB TRAINING CREDIT.

“(a) IN GENERAL.—For the purposes of section 38, the job training credit determined under this section for the taxable year is an amount equal to 100 percent of the qualified training expenses paid by the qualifying taxpayer during the taxable year.

“(b) LIMITATION.—The credit allowed under subsection (a) with respect to any eligible trainee of the qualifying taxpayer shall not exceed the excess (if any) of \$4,000 over the aggregate credit allowed to such taxpayer under this section with respect to such eligible trainee for all prior taxable years.

“(c) DEFINITIONS.—For purposes of this section—

“(1) QUALIFIED TRAINING EXPENSES.—

“(A) IN GENERAL.—The term ‘qualified training expenses’ means, with respect to

any eligible trainee of the qualifying taxpayer, expenses paid or incurred by such taxpayer for qualified tuition costs of such eligible trainee.

“(B) **QUALIFIED TUITION COSTS.**—The term ‘qualified tuition costs’ means costs for books and enrollment in a training program at a qualified educational organization, the outcome of which, if completed, will provide the eligible trainee a certificate or credential recognized by a State accrediting body, Federal Apprenticeship Agency, or any other national accrediting body recognized by the Department of Education as an independent, third-party accrediting body. Such training program—

“(i) may include a single course, multiple courses, or a combination of work training and study, and

“(ii) must be reasonably necessary for employment with the qualifying taxpayer.

“(C) **QUALIFIED EDUCATIONAL ORGANIZATION.**—The term ‘qualified educational organization’ means any educational organization described in section 101 of the Higher Education Act of 1965.

“(2) **QUALIFYING TAXPAYER.**—The term ‘qualifying taxpayer’ means any taxpayer who—

“(A) with respect to any eligible trainee, is training and hiring individuals for positions based in the United States, and

“(B) provides, with respect to any eligible trainee, such documentation as required by the Secretary regarding qualified training expenses and proof of unemployment status as described in paragraph (3)(A).

“(3) **ELIGIBLE TRAINEE.**—The term ‘eligible trainee’ means any individual who—

“(A) has been unemployed for at least 90 days before the date of enrollment in a training program described in paragraph (1)(B), and

“(B) had not been employed by the qualifying taxpayer at any time during the 2-year period preceding the date on which such trainee was hired.

“(d) **SPECIAL RULES.**—

“(1) **DENIAL OF DOUBLE BENEFIT.**—No credit shall be allowed under subsection (a) for any qualified training expense for which a deduction or other credit is allowed to the taxpayer under any other provision of this chapter.

“(2) **AGGREGATION.**—For purposes of this section, all persons treated as a single employer under subsection (a) or (b) or section 52, or subsection (m) or (o) of section 414, shall be treated as one person.

“(e) **ELECTION TO HAVE CREDIT NOT APPLY.**—A taxpayer may elect (at such time and in such manner as the Secretary may by regulations prescribe) to have this section not apply for any taxable year.

“(f) **TERMINATION.**—This section shall not apply to expenses paid after December 31, 2028.”

(b) **CREDIT TO BE PART OF GENERAL BUSINESS CREDIT.**—Subsection (b) of section 38 of the Internal Revenue Code of 1986 is amended by striking “plus” at the end of paragraph (35), by striking the period at the end of paragraph (36) and inserting “, plus”, and by adding at the end the following new paragraph:

“(37) the job training credit determined under section 45S(a).”

(c) **CREDIT ALLOWED AGAINST ALTERNATIVE MINIMUM TAX.**—Section 38(c)(4)(B) of the Internal Revenue Code of 1986 is amended by redesignating clauses (ix), (x), and (xi) as clauses (x), (xi), and (xii), respectively, and by inserting after clause (viii) the following new clause:

“(ix) the credit determined under section 45S.”

(d) **TECHNICAL AMENDMENT.**—Section 6501(m) of the Internal Revenue Code of 1986

is amended by inserting “45S(e),” after “45H(g).”

(e) **CLERICAL AMENDMENT.**—The table of sections for subpart D of part IV of subchapter A of chapter 1 of such Code is amended by adding at the end the following new item:

“Sec. 45S. Job training credit.”

(f) **REPORT.**—Not later than January 1, 2027, the Secretary of the Treasury (or the Secretary’s delegate) shall report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on the economic impact of the job training credit under section 45S of the Internal Revenue Code of 1986 (as added under subsection (a)).

(g) **EFFECTIVE DATES.**—

(1) **IN GENERAL.**—The amendments made by this section shall apply to expenses paid or incurred after the date of the enactment of this Act, in taxable years ending after such date.

(2) **MINIMUM TAX.**—The amendments made by subsection (c) shall apply to credits determined under section 45S of the Internal Revenue Code of 1986 in taxable years ending after the date of the enactment of this Act, and to carrybacks of such credits.

SEC. 48E. QUALIFIED JOB TRAINING PARTNERSHIP CREDIT.

(a) **IN GENERAL.**—Subpart E of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 48D the following new section:

“SEC. 48E. QUALIFIED JOB TRAINING PARTNERSHIP CREDIT.

“(a) **IN GENERAL.**—For purposes of section 46, the Qualified Job Training Partnership credit for any taxable year is an amount equal to the percentage determined by the Secretary (not to exceed 100 percent) of the qualified investment for such taxable year with respect to any Qualified Job Training Partnership.

“(b) **QUALIFIED INVESTMENT.**—

“(1) **IN GENERAL.**—For purposes of subsection (a), the qualified investment for any taxable year is the aggregate amount of the costs paid or incurred in such taxable year for expenses necessary for and directly related to the conduct of a Qualified Job Training Partnership in the form of contributions of cash, cash equivalent, equipment, or any combination of the three where 100 percent of the investment is used for the planning, implementation, or operation of a Qualified Job Training Partnership and the training financed through the investment must result in a type of certificate or credential recognized by a State accrediting body, Federal Apprenticeship Agency, or any other national accrediting body recognized by the Department of Education as an independent, third-party accrediting body.

“(2) **LIMITATION.**—The amount which is treated as qualified investment for all taxable years with respect to any Qualified Job Training Partnership shall not exceed the amount certified by the Secretary as eligible for the credit under this section.

“(3) **EXCLUSIONS.**—The qualified investment for any taxable year with respect to any Qualified Job Training Partnership shall not take into account any cost for student tuition or for any other expense as determined by the Secretary as appropriate to carry out the purposes of this section.

“(4) **CERTAIN PROGRESS EXPENDITURE RULES MADE APPLICABLE.**—In the case of costs described in paragraph (1) that are paid for property of a character subject to an allowance for depreciation, rules similar to the rules of subsections (c)(4) and (d) of section 46 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990) shall apply for purposes of this section.

“(c) **QUALIFIED JOB TRAINING PARTNERSHIP.**—

“(1) **IN GENERAL.**—The term ‘Qualified Job Training Partnership’ means a formal or informal partnership between at least 1 eligible private business employer and—

“(A) 1 qualified educational institution, or

“(B) 1 labor organization (as defined in section 2(5) of the National Labor Relations Act),

where the stated goal of the partnership is to train students in job-ready skills.

“(2) **ELIGIBLE PRIVATE BUSINESS EMPLOYER.**—The term ‘eligible private business employer’ means—

“(A) a business entity at least 50 percent of the gross income of which is derived from qualified production activities (within the meaning of section 199(c)), or

“(B) any type of domestic business entity the average number of employees of which for any taxable year is not more than 500 employees.

“(3) **QUALIFIED EDUCATIONAL ORGANIZATION.**—The term ‘qualified educational organization’ means any educational organization described in section 101 of the Higher Education Act of 1965 which provides a 2-year program that culminates in an associate degree.

“(d) **QUALIFIED JOB TRAINING PARTNERSHIP PROGRAM.**—

“(1) **ESTABLISHMENT.**—

“(A) **IN GENERAL.**—Not later than 60 days after the date of the enactment of this section, the Secretary, in consultation with the Secretary of Labor, shall establish a Qualified Job Training Partnership program to consider and award certifications for qualified investments eligible for credits under this section to Qualified Job Training Partnerships.

“(B) **LIMITATION.**—The total amount of credits that may be allocated under the program shall not exceed \$1,000,000,000.

“(2) **CERTIFICATION.**—

“(A) **APPLICATION PERIOD.**—Each applicant for certification under this paragraph shall submit an application containing such information as the Secretary may require during the period beginning on the date the Secretary establishes the program under paragraph (1).

“(B) **TIME FOR REVIEW OF APPLICATIONS.**—The Secretary shall take action to approve or deny any application under subparagraph (A) within 30 days of the submission of such application.

“(C) **MULTI-YEAR APPLICATIONS.**—An application for certification under subparagraph (A) may include a request for an allocation of credits for more than 1 year.

“(3) **SELECTION CRITERIA.**—In determining the Qualified Job Training Partnerships with respect to which qualified investments may be certified under this section, the Secretary—

“(A) shall give priority to those applications which demonstrate—

“(i) the greatest probability that those who complete the program will secure employment,

“(ii) the greatest potential for providing workers who complete the program with skills that can provide long-term job and income security,

“(iii) the strongest market demand for the type of training offered,

“(iv) the greatest probability that the program would create a net increase in job training opportunities,

“(v) a strong need in the community for skills training,

“(vi) the ability to allow nontraditional learners to complete the training, and

“(vii) the ability and capacity to implement the program in a reasonable period of time, and

“(B) shall take into additional consideration which applications show—

“(i) the ability to leverage additional sources of capital, and

“(ii) the greatest ability to offer training programs that result in a certificate or credential (within the meaning of subsection (b)(1)) that is stackable or portable or both.

“(4) REVIEW AND ADDITIONAL ALLOCATION.—

“(A) REVIEW.—Not later than 1 year after the date of enactment of this section, the Secretary shall review the credits allocated under this section as of such date.

“(B) ADDITIONAL ALLOCATION.—If the Secretary determines at the time of the review that credits under this section are available for allocation pursuant to the requirements set forth in paragraph (2), the Secretary is authorized to allocate such available credits through the conduct of an additional program or programs for applications for certification.

“(5) DISCLOSURE OF ALLOCATIONS.—The Secretary shall, upon making a certification under this subsection, publicly disclose the identity of the applicant and the amount of the credit with respect to such applicant.

“(e) SPECIAL RULES.—

“(1) BASIS ADJUSTMENT.—For purposes of this subtitle, if a credit is allowed under this section for an expenditure related to property of a character subject to an allowance for depreciation, the basis of such property shall be reduced by the amount of such credit.

“(2) DENIAL OF DOUBLE BENEFIT.—

“(A) BONUS DEPRECIATION.—A credit shall not be allowed under this section for any investment for which bonus depreciation is allowed under section 168(k), 1400L(b)(1), or 1400N(d)(1).

“(B) DEDUCTIONS.—No deduction under this subtitle shall be allowed for the portion of the expenses otherwise allowable as a deduction taken into account in determining the credit under this section for the taxable year which is equal to the amount of the credit determined for such taxable year under subsection (a) attributable to such portion. This subparagraph shall not apply to expenses related to property of a character subject to an allowance for depreciation the basis of which is reduced under paragraph (1), or which are described in section 280C(g).”

(b) INCLUSION AS PART OF INVESTMENT CREDIT.—Section 46 of the Internal Revenue Code of 1986 is amended—

(1) by striking “and” at the end of paragraph (5);

(2) by striking the period at the end of paragraph (6) and inserting “, and”; and

(3) by adding at the end the following new paragraph:

“(7) the Qualified Job Training Partnership credit.”

(c) CONFORMING AMENDMENTS.—

(1) Section 49(a)(1)(C) of the Internal Revenue Code of 1986 is amended—

(A) by striking “and” at the end of clause (v);

(B) by striking the period at the end of clause (vi) and inserting “, and”; and

(C) by adding at the end the following new clause:

“(vii) the basis of any property to which paragraph (1) of section 48E(e) applies which is part of a Qualified Job Training Partnership under such section 48E.”

(2) Section 280C of such Code is amended by adding at the end the following new subsection:

“(j) QUALIFIED JOB TRAINING PARTNERSHIP CREDIT.—

“(1) IN GENERAL.—No deduction shall be allowed for that portion of the qualified investment (as defined in section 48E(b)) otherwise allowable as a deduction for the taxable year which is equal to the amount of the

credit determined for such taxable year under section 48E(a), reduced by—

“(A) the amount disallowed as a deduction by reason of section 48E(e)(2)(B), and

“(B) the amount of any basis reduction under section 48E(e)(1).

“(2) SIMILAR RULE WHERE TAXPAYER CAPITALIZES RATHER THAN DEDUCTS EXPENSES.—In the case of expenses described in paragraph (1)(A) taken into account in determining the credit under section 48E for the taxable year, if—

“(A) the amount of the portion of the credit determined under such section with respect to such expenses, exceeds

“(B) the amount allowable as a deduction for such taxable year for such expenses (determined without regard to paragraph (1)), the amount chargeable to capital account for the taxable year for such expenses shall be reduced by the amount of such excess.

“(3) CONTROLLED GROUPS.—Paragraph (3) of subsection (b) shall apply for purposes of this subsection.”

(d) CLERICAL AMENDMENT.—The table of sections for subpart E of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 48D the following new item:

“Sec. 48E. Qualified Job Training Partnership credit.”

(e) GRANTS FOR QUALIFIED INVESTMENTS IN QUALIFIED JOB TRAINING PARTNERSHIPS IN LIEU OF TAX CREDITS.—

(1) IN GENERAL.—Upon application, the Secretary of the Treasury shall, subject to the requirements of this subsection, provide a grant to each person who makes a qualified investment in a Qualified Job Training Partnership in an amount not to exceed 100 percent of such investment.

(2) APPLICATION.—

(A) IN GENERAL.—At the stated election of the applicant, an application for certification under section 48E(d)(2) of the Internal Revenue Code of 1986 for a credit under such section for any taxable year shall be considered to be an application for a grant under paragraph (1) for such taxable year.

(B) SUBMISSION DATE.—An application for a grant under paragraph (1) for any taxable year shall be submitted—

(i) not earlier than the day after the last day of such taxable year; and

(ii) not later than the due date (including extensions) for filing the return of tax for such taxable year.

(C) INFORMATION TO BE SUBMITTED.—An application for a grant under paragraph (1) shall include such information and be in such form as the Secretary of the Treasury may require to state the amount of the credit allowable (but for the receipt of a grant under this subsection) under section 48E for the taxable year for the qualified investment with respect to which such application is made.

(3) TIME FOR PAYMENT OF GRANT.—

(A) IN GENERAL.—The Secretary of the Treasury shall make payment of the amount of any grant under paragraph (1) during the 30-day period beginning on the later of—

(i) the date of the application for such grant; or

(ii) the date the qualified investment for which the grant is being made is made.

(B) REGULATIONS.—In the case of investments of an ongoing nature, the Secretary of the Treasury shall issue regulations to determine the date on which a qualified investment shall be deemed to have been made for purposes of this paragraph.

(4) QUALIFIED INVESTMENT.—For purposes of this subsection, the term “qualified investment” means a qualified investment that is certified under section 48E(d) of the

Internal Revenue Code of 1986 for purposes of the credit under such section 48E.

(5) APPLICATION OF CERTAIN RULES.—

(A) IN GENERAL.—In making grants under this subsection, the Secretary of the Treasury shall apply rules similar to the rules of section 50 of the Internal Revenue Code of 1986. In applying such rules, any increase in tax under chapter 1 of such Code by reason of an investment ceasing to be a qualified investment shall be imposed on the person to whom the grant was made.

(B) SPECIAL RULES.—

(i) RECAPTURE OF EXCESSIVE GRANT AMOUNTS.—If the amount of a grant made under this subsection exceeds the amount allowable as a grant under this subsection, such excess shall be recaptured under subparagraph (A) as if the investment to which such excess portion of the grant relates had ceased to be a qualified investment immediately after such grant was made.

(ii) GRANT INFORMATION NOT TREATED AS RETURN INFORMATION.—In no event shall the amount of a grant made under paragraph (1), the identity of the person to whom such grant was made, or a description of the investment with respect to which such grant was made be treated as return information for purposes of section 6103 of the Internal Revenue Code of 1986.

(6) SECRETARY.—Any reference in this subsection to the Secretary of the Treasury shall be treated as including the Secretary's delegate.

(7) OTHER TERMS.—Any term used in this subsection which is also used in section 48E of the Internal Revenue Code of 1986 shall have the same meaning for purposes of this subsection as when used in such section.

(8) DENIAL OF DOUBLE BENEFIT.—No credit shall be allowed under section 46(7) of the Internal Revenue Code of 1986 by reason of section 48E of such Code for any investment for which a grant is awarded under this subsection.

(9) APPROPRIATIONS.—There is hereby appropriated to the Secretary of the Treasury such sums as may be necessary to carry out this subsection.

(f) EFFECTIVE DATE.—The amendments made by subsections (a) through (d) of this section shall apply to amounts paid or incurred after the date of the enactment of this Act, in taxable years beginning after such date.

SA 1779. Mr. MENENDEZ submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. —. MODIFICATION OF TREATMENT OF STUDENT LOAN FORGIVENESS.

(a) IN GENERAL.—Section 108(f) of the Internal Revenue Code of 1986 is amended—

(1) by striking paragraphs (1) and (2) and inserting the following:

“(1) IN GENERAL.—In the case of an individual, gross income does not include any amount which (but for this subsection) would be includible in gross income by reasons of the discharge (in whole or in part) of—

“(A) any loan provided expressly for post-secondary educational expenses, regardless of whether provided through the educational institution or directly to the borrower, if such loan was made by—

“(i) the United States, or an instrumentality or agency thereof,

“(ii) a State, territory, or possession of the United States, or the District of Columbia, or any political subdivision thereof, or

“(iii) any institution of higher education,

“(B) any private education loan (as defined in section 140(a) of the Truth in Lending Act),

“(C) any loan made by any educational organization described in section 170(b)(1)(A)(ii) if such loan is made—

“(i) pursuant to an agreement with any entity described in subparagraph (A) or any private education lender (as defined in section 140(a) of the Truth in Lending Act) under which the funds from which the loan was made were provided to such educational organization, or

“(ii) pursuant to a program of such educational organization which is designed to encourage its students to serve in occupations with unmet needs or in areas with unmet needs and under which the services provided by the students (or former students) are for or under the direction of a governmental unit or an organization described in section 501(c)(3) and exempt from tax under section 501(a), or

“(D) any loan made by an educational organization described in section 170(b)(1)(A)(ii) or by an organization exempt from tax under section 501(a) to refinance a loan to an individual to assist the individual in attending any such educational organization but only if the refinancing loan is pursuant to a program of the refinancing organization which is designed as described in subparagraph (C)(ii).”

(2) by redesignating paragraphs (3) and (4) as paragraphs (2) and (3), respectively, and

(3) in paragraph (2), as so redesignated, by—

(A) striking “made by an organization described in paragraph (2)(D)” and inserting “made by an organization described in paragraph (1)(C) or made by a private education lender (as defined in section 140(a) of the Truth in Lending Act)”, and

(B) inserting “or for such private education lender” after “either such organization”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to discharges of loans after December 31, 2017.

SA 1780. Mr. MENENDEZ (for himself and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. SUNSET.

If for any year beginning after December 31, 2017, the Director of the Congressional Budget Office determines that State and local spending on education or law enforcement has decreased from the amount of such spending for the prior year, this Act and the amendments made by this Act are repealed and shall not apply for that year and any succeeding year, and any provision of law amended by this Act shall be applied as if such amendments had not been enacted.

SA 1781. Mr. MENENDEZ (for himself and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself

and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of section 11042 add the following:

(c) TERMINATION OF SUSPENSION.—If for any taxable year beginning after December 31, 2017, and before January 1, 2026, the Director of the Congressional Budget Office determines that State and local spending on first responders has decreased from the amount of such spending for the prior taxable year, subsection (b) of section 164 of the Internal Revenue Code of 1986 shall be amended to read as if the amendment made by subsection (a) had not been enacted.

SA 1782. Mr. MENENDEZ (for himself and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of section 11042 add the following:

(c) TERMINATION OF SUSPENSION.—If for any taxable year beginning after December 31, 2017, and before January 1, 2026, the Director of the Congressional Budget Office determines that State and local spending on law enforcement has decreased from the amount of such spending for the prior taxable year, subsection (b) of section 164 of the Internal Revenue Code of 1986 shall be amended to read as if the amendment made by subsection (a) had not been enacted.

SA 1783. Mr. MENENDEZ (for himself and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of section 11042 add the following:

(c) TERMINATION OF SUSPENSION.—If for any taxable year beginning after December 31, 2017, and before January 1, 2026, the Director of the Congressional Budget Office determines that State and local spending on education has decreased from the amount of such spending for the prior taxable year, subsection (b) of section 164 of the Internal Revenue Code of 1986 shall be amended to read as if the amendment made by subsection (a) had not been enacted.

SA 1784. Mr. MENENDEZ (for himself and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of section 11042 add the following:

(c) TERMINATION OF SUSPENSION.—If for any taxable year beginning after December 31, 2017, and before January 1, 2026, the Director of the Congressional Budget Office determines that State and local spending on education or law enforcement has decreased from the amount of such spending for the prior taxable year, subsection (b) of section 164 of the Internal Revenue Code of 1986 shall be amended to read as if the amendment made by subsection (a) had not been enacted.

SA 1785. Mr. MENENDEZ (for himself and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of section 11042 add the following:

(c) TERMINATION OF SUSPENSION.—If for any taxable year beginning after December 31, 2017, and before January 1, 2026, the Director of the Congressional Budget Office determines with respect to any State that in the prior taxable year received less in Federal benefits than the residents of the State paid in Federal taxes, that the difference between such benefits and Federal taxes increased, subsection (b) of section 164 of the Internal Revenue Code of 1986 shall be amended to read as if the amendment made by subsection (a) had not been enacted.

SA 1786. Mr. MENENDEZ (for himself and Mr. BOOKER) submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 11042.

SA 1787. Mr. MENENDEZ submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of section 13001 add the following:

(e) REPEAL OF CORPORATE RATE REDUCTION.—If the Director of the Congressional Budget Office determines that average wages in the United States do not increase by at least 5 percent in the first year that begins after the enactment of this Act, the provisions of the Internal Revenue Code of 1986 which are amended by subsections (a) and (b) shall each be amended to read as if the amendments made by such subsections had not been enacted and subsections (c) and (d) shall be null and void.

SA 1788. Mr. MENENDEZ submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant

to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of section 13001 add the following:

(e) **REPEAL OF CORPORATE RATE REDUCTION.**—If the Director of the Congressional Budget Office determines that average wages in the United States do not increase by at least 3 percent in the first year that begins after the enactment of this Act, the provisions of the Internal Revenue Code of 1986 which are amended by subsections (a) and (b) shall each be amended to read as if the amendments made by such subsections had not been enacted and subsections (c) and (d) shall be null and void.

SA 1789. Mr. MENENDEZ submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of section 13001 add the following:

(e) **REPEAL OF CORPORATE RATE REDUCTION.**—If the Director of the Congressional Budget Office determines that average wages in the United States decrease in the first year that begins after the enactment of this Act, the provisions of the Internal Revenue Code of 1986 which are amended by subsections (a) and (b) shall each be amended to read as if the amendments made by such subsections had not been enacted and subsections (c) and (d) shall be null and void.

SA 1790. Mr. MENENDEZ (for himself and Ms. STABENOW) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

DIVISION—CLOSE BIG OIL TAX LOOPHOLES ACT

SEC. 00. SHORT TITLE.

This division may be cited as the “Close Big Oil Tax Loopholes Act”.

TITLE I—CLOSE BIG OIL TAX LOOPHOLES

SEC. 01. MODIFICATIONS OF FOREIGN TAX CREDIT RULES APPLICABLE TO MAJOR INTEGRATED OIL COMPANIES WHICH ARE DUAL CAPACITY TAXPAYERS.

(a) **IN GENERAL.**—Section 901 of the Internal Revenue Code of 1986 is amended by redesignating subsection (n) as subsection (o) and by inserting after subsection (m) the following new subsection:

“(n) **SPECIAL RULES RELATING TO MAJOR INTEGRATED OIL COMPANIES WHICH ARE DUAL CAPACITY TAXPAYERS.**—

“(1) **GENERAL RULE.**—Notwithstanding any other provision of this chapter, any amount paid or accrued by a dual capacity taxpayer which is a major integrated oil company (within the meaning of section 167(h)(5)) to a foreign country or possession of the United States for any period shall not be considered a tax—

“(A) if, for such period, the foreign country or possession does not impose a generally applicable income tax, or

“(B) to the extent such amount exceeds the amount (determined in accordance with regulations) which—

“(i) is paid by such dual capacity taxpayer pursuant to the generally applicable income tax imposed by the country or possession, or

“(ii) would be paid if the generally applicable income tax imposed by the country or possession were applicable to such dual capacity taxpayer.

Nothing in this paragraph shall be construed to imply the proper treatment of any such amount not in excess of the amount determined under subparagraph (B).

“(2) **DUAL CAPACITY TAXPAYER.**—For purposes of this subsection, the term ‘dual capacity taxpayer’ means, with respect to any foreign country or possession of the United States, a person who—

“(A) is subject to a levy of such country or possession, and

“(B) receives (or will receive) directly or indirectly a specific economic benefit (as determined in accordance with regulations) from such country or possession.

“(3) **GENERALLY APPLICABLE INCOME TAX.**—For purposes of this subsection—

“(A) **IN GENERAL.**—The term ‘generally applicable income tax’ means an income tax (or a series of income taxes) which is generally imposed under the laws of a foreign country or possession on income derived from the conduct of a trade or business within such country or possession.

“(B) **EXCEPTIONS.**—Such term shall not include a tax unless it has substantial application, by its terms and in practice, to—

“(i) persons who are not dual capacity taxpayers, and

“(ii) persons who are citizens or residents of the foreign country or possession.”.

(b) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—The amendments made by this section shall apply to taxes paid or accrued in taxable years beginning after the date of the enactment of this Act.

(2) **CONTRARY TREATY OBLIGATIONS UPHOLD.**—The amendments made by this section shall not apply to the extent contrary to any treaty obligation of the United States.

SEC. 02. LIMITATION ON SECTION 199 DEDUCTION ATTRIBUTABLE TO OIL, NATURAL GAS, OR PRIMARY PRODUCTS THEREOF.

(a) **DENIAL OF DEDUCTION.**—Paragraph (4) of section 199(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(E) **SPECIAL RULE FOR CERTAIN OIL AND GAS INCOME.**—In the case of any taxpayer who is a major integrated oil company (within the meaning of section 167(h)(5)) for the taxable year, the term ‘domestic production gross receipts’ shall not include gross receipts from the production, refining, processing, transportation, or distribution of oil, gas, or any primary product (within the meaning of subsection (d)(9)) thereof.”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 03. LIMITATION ON DEDUCTION FOR INTANGIBLE DRILLING AND DEVELOPMENT COSTS; AMORTIZATION OF DISALLOWED AMOUNTS.

(a) **IN GENERAL.**—Section 263(c) of the Internal Revenue Code of 1986 is amended to read as follows:

“(c) **INTANGIBLE DRILLING AND DEVELOPMENT COSTS IN THE CASE OF OIL AND GAS WELLS AND GEOTHERMAL WELLS.**—

“(1) **IN GENERAL.**—Notwithstanding subsection (a), and except as provided in subsection (i), regulations shall be prescribed by the Secretary under this subtitle corresponding to the regulations which granted the option to deduct as expenses intangible drilling and development costs in the case of oil and gas wells and which were recognized and approved by the Congress in House Con-

current Resolution 50, Seventy-ninth Congress. Such regulations shall also grant the option to deduct as expenses intangible drilling and development costs in the case of wells drilled for any geothermal deposit (as defined in section 613(e)(2)) to the same extent and in the same manner as such expenses are deductible in the case of oil and gas wells. This subsection shall not apply with respect to any costs to which any deduction is allowed under section 59(e) or 291.

“(2) **EXCLUSION.**—

“(A) **IN GENERAL.**—This subsection shall not apply to amounts paid or incurred by a taxpayer in any taxable year in which such taxpayer is a major integrated oil company (within the meaning of section 167(h)(5)).

“(B) **AMORTIZATION OF AMOUNTS NOT ALLOWABLE AS DEDUCTIONS UNDER SUBPARAGRAPH (A).**—The amount not allowable as a deduction for any taxable year by reason of subparagraph (A) shall be allowable as a deduction ratably over the 60-month period beginning with the month in which the costs are paid or incurred. For purposes of section 1254, any deduction under this subparagraph shall be treated as a deduction under this subsection.”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to amounts paid or incurred in taxable years beginning after December 31, 2017.

SEC. 04. LIMITATION ON PERCENTAGE DEPLETION ALLOWANCE FOR OIL AND GAS WELLS.

(a) **IN GENERAL.**—Section 613A of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(f) **APPLICATION WITH RESPECT TO MAJOR INTEGRATED OIL COMPANIES.**—In the case of any taxable year in which the taxpayer is a major integrated oil company (within the meaning of section 167(h)(5)), the allowance for percentage depletion shall be zero.”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 05. LIMITATION ON DEDUCTION FOR TERTIARY INJECTANTS.

(a) **IN GENERAL.**—Section 193 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(d) **APPLICATION WITH RESPECT TO MAJOR INTEGRATED OIL COMPANIES.**—

“(1) **IN GENERAL.**—This section shall not apply to amounts paid or incurred by a taxpayer in any taxable year in which such taxpayer is a major integrated oil company (within the meaning of section 167(h)(5)).

“(2) **AMORTIZATION OF AMOUNTS NOT ALLOWABLE AS DEDUCTIONS UNDER PARAGRAPH (1).**—The amount not allowable as a deduction for any taxable year by reason of paragraph (1) shall be allowable as a deduction ratably over the 60-month period beginning with the month in which the costs are paid or incurred.”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to amounts paid or incurred in taxable years beginning after December 31, 2017.

SEC. 06. MODIFICATION OF DEFINITION OF MAJOR INTEGRATED OIL COMPANY.

(a) **IN GENERAL.**—Paragraph (5) of section 167(h) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(C) **CERTAIN SUCCESSORS IN INTEREST.**—For purposes of this paragraph, the term ‘major integrated oil company’ includes any successor in interest of a company that was described in subparagraph (B) in any taxable year, if such successor controls more than 50 percent of the crude oil production or natural gas production of such company.”.

(b) **CONFORMING AMENDMENTS.**—

(1) **IN GENERAL.**—Subparagraph (B) of section 167(h)(5) of the Internal Revenue Code of

1986 is amended by inserting “except as provided in subparagraph (C),” after “For purposes of this paragraph.”.

(2) **TAXABLE YEARS TESTED.**—Clause (iii) of section 167(h)(5)(B) of such Code is amended—

(A) by striking “does not apply by reason of paragraph (4) of section 613A(d)” and inserting “did not apply by reason of paragraph (4) of section 613A(d) for any taxable year after 2004”, and

(B) by striking “does not apply” in subclause (II) and inserting “did not apply for the taxable year”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

TITLE II—OUTER CONTINENTAL SHELF OIL AND NATURAL GAS

SEC. 101. REPEAL OF OUTER CONTINENTAL SHELF DEEP WATER AND DEEP GAS ROYALTY RELIEF.

(a) **IN GENERAL.**—Sections 344 and 345 of the Energy Policy Act of 2005 (42 U.S.C. 15904, 15905) are repealed.

(b) **ADMINISTRATION.**—The Secretary of the Interior shall not be required to provide for royalty relief in the lease sale terms beginning with the first lease sale held on or after the date of enactment of this Act for which a final notice of sale has not been published.

TITLE III—MISCELLANEOUS

SEC. 101. DEFICIT REDUCTION.

The net amount of any savings realized as a result of the enactment of this division and the amendments made by this division (after any expenditures authorized by this division and the amendments made by this division) shall be deposited in the Treasury and used for Federal budget deficit reduction or, if there is no Federal budget deficit, for reducing the Federal debt in such manner as the Secretary of the Treasury considers appropriate.

SEC. 102. BUDGETARY EFFECTS.

The budgetary effects of this division, for the purpose of complying with the Statutory Pay-As-You-Go Act of 2010, shall be determined by reference to the latest statement titled “Budgetary Effects of PAYGO Legislation” for this division, submitted for printing in the Congressional Record by the Chairman of the Senate Budget Committee, provided that such statement has been submitted prior to the vote on passage.

SA 1791. Mr. MENENDEZ submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

DIVISION —NATIONAL DISASTER TAX RELIEF ACT

SEC. 100. SHORT TITLE.

This division may be cited as the “National Disaster Tax Relief Act of 2015”.

TITLE I—TAX RELIEF RELATING TO DISASTERS IN 2012, 2013, 2014, AND 2015

SEC. 101. EXPENSING OF QUALIFIED DISASTER EXPENSES.

(a) **IN GENERAL.**—Part VI of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 198 the following:

“SEC. 198A. EXPENSING OF QUALIFIED DISASTER EXPENSES.

“(a) **IN GENERAL.**—A taxpayer may elect to treat any qualified disaster expenses which are paid or incurred by the taxpayer as an expense which is not chargeable to capital

account. Any expense which is so treated shall be allowed as a deduction for the taxable year in which it is paid or incurred.

“(b) **QUALIFIED DISASTER EXPENSE.**—For purposes of this section, the term ‘qualified disaster expense’ means any expenditure—

“(1) which is paid or incurred in connection with a trade or business or with business-related property,

“(2) which is—

“(A) for the abatement or control of hazardous substances that were released on account of a federally declared disaster occurring during the period beginning—

“(i) after December 31, 2007, and before January 1, 2010, or

“(ii) after December 31, 2011, and before January 1, 2016,

“(B) for the removal of debris from, or the demolition of structures on, real property which is business-related property damaged or destroyed as a result of a federally declared disaster occurring during any such period, or

“(C) for the repair of business-related property damaged as a result of a federally declared disaster occurring during any such period, and

“(3) which is otherwise chargeable to capital account.

“(c) **OTHER DEFINITIONS.**—For purposes of this section—

“(1) **BUSINESS-RELATED PROPERTY.**—The term ‘business-related property’ means property—

“(A) held by the taxpayer for use in a trade or business or for the production of income, or

“(B) described in section 1221(a)(1) in the hands of the taxpayer.

“(2) **FEDERALLY DECLARED DISASTER.**—The term ‘federally declared disaster’ has the meaning given such term by section 165(i)(5)(A).

“(d) **DEDUCTION RECAPTURED AS ORDINARY INCOME ON SALE, ETC.**—Solely for purposes of section 1245, in the case of property to which a qualified disaster expense would have been capitalized but for this section—

“(1) the deduction allowed by this section for such expense shall be treated as a deduction for depreciation, and

“(2) such property (if not otherwise section 1245 property) shall be treated as section 1245 property solely for purposes of applying section 1245 to such deduction.

“(e) **COORDINATION WITH OTHER PROVISIONS.**—Sections 198, 280B, and 468 shall not apply to amounts which are treated as expenses under this section.

“(f) **REGULATIONS.**—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section.”.

(b) **CLERICAL AMENDMENT.**—The table of sections for part VI of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 198 the following item:

“Sec. 198A. Expensing of qualified disaster expenses.”.

(c) **EFFECTIVE DATE.**—The amendment made by this section shall apply to amounts paid or incurred after December 31, 2011, in connection with disasters declared after such date.

SEC. 102. INCREASED LIMITATION ON CHARITABLE CONTRIBUTIONS FOR DISASTER RELIEF.

(a) **INDIVIDUALS.**—Paragraph (1) of section 170(b) of the Internal Revenue Code of 1986 is amended by redesignating subparagraphs (F) and (G) as subparagraphs (G) and (H), respectively, and by inserting after subparagraph (E) the following new subparagraph:

“(F) **QUALIFIED DISASTER CONTRIBUTIONS.**—

“(i) **IN GENERAL.**—Any qualified disaster contribution shall be allowed to the extent

that the aggregate of such contributions does not exceed the excess of 80 percent of the taxpayer’s contribution base over the amount of all other charitable contributions allowable under this paragraph.

“(ii) **CARRYOVER.**—If the aggregate amount of contributions described in clause (i) exceeds the limitation under clause (i), such excess shall be treated (in a manner consistent with the rules of subsection (d)(1)) as a charitable contribution to which clause (i) applies in each of the 5 succeeding years in order of time.

“(iii) **COORDINATION WITH OTHER SUBPARAGRAPHS.**—For purposes of applying this subsection and subsection (d)(1), contributions described in clause (i) shall not be treated as described in subparagraph (A) and such subparagraph shall be applied without regard to such contributions.

“(iv) **QUALIFIED DISASTER CONTRIBUTIONS.**—For purposes of this subparagraph, the term ‘qualified disaster contribution’ means any charitable contribution if—

“(I) such contribution is for relief efforts related to a federally declared disaster (as defined in section 165(h)(3)(C)(i)),

“(II) such contribution is made during the period beginning on the applicable disaster date with respect to the disaster described in subclause (I) and ending on December 31, 2015, and

“(III) such contribution is made in cash to an organization described in subparagraph (A) (other than an organization described in section 509(a)(3)).

Such term shall not include a contribution if the contribution is for establishment of a new, or maintenance in an existing, donor advised fund (as defined in section 4966(d)(2)).

“(v) **APPLICABLE DISASTER DATE.**—For purposes of clause (iv)(II), the term ‘applicable disaster date’ means, with respect to any federally declared disaster described in clause (iv)(I), the date on which the disaster giving rise to the Presidential declaration described in section 165(i)(5)(A) occurred.

“(vi) **SUBSTANTIATION REQUIREMENT.**—This paragraph shall not apply to any qualified disaster contribution unless the taxpayer obtains from such organization to which the contribution was made a contemporaneous written acknowledgment (within the meaning of subsection (f)(8)) that such contribution was used (or is to be used) for a purpose described in clause (iv)(III).”.

(b) **CORPORATIONS.**—

(1) **IN GENERAL.**—Paragraph (2) of section 170(b) of the Internal Revenue Code of 1986 is amended by redesignating subparagraph (C) as subparagraph (D) and by inserting after subparagraph (B) the following new subparagraph:

“(C) **QUALIFIED DISASTER CONTRIBUTIONS.**—

“(i) **IN GENERAL.**—Any qualified disaster contribution shall be allowed to the extent that the aggregate of such contributions does not exceed the excess of 20 percent of the taxpayer’s taxable income over the amount of charitable contributions allowed under subparagraph (A).

“(ii) **CARRYOVER.**—If the aggregate amount of contributions described in clause (i) exceeds the limitation under clause (i), such excess shall be treated (in a manner consistent with the rules of subsection (d)(1)) as a charitable contribution to which clause (i) applies in each of the 5 succeeding years in order of time.

“(iii) **QUALIFIED DISASTER CONTRIBUTION.**—The term ‘qualified disaster contribution’ has the meaning given such term under paragraph (2)(F)(iv).

“(iv) **SUBSTANTIATION REQUIREMENT.**—This paragraph shall not apply to any qualified disaster contribution unless the taxpayer obtains from such organization to which the contribution was made a contemporaneous

written acknowledgment (within the meaning of subsection (f)(8)) that such contribution was used (or is to be used) for a purpose described in paragraph (1)(F)(iv)(III)."

(2) CONFORMING AMENDMENTS.—

(A) Subparagraph (A) of section 170(b)(2) of such Code is amended by striking "subparagraph (B) applies" and inserting "subparagraphs (B) and (C) apply".

(B) Subparagraph (B) of section 170(b)(2) of such Code is amended by striking "subparagraph (A)" and inserting "subparagraphs (A) and (C)".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to disasters arising in taxable years ending after December 31, 2011.

SEC. 03. LOSSES ATTRIBUTABLE TO DISASTERS IN 2012, 2013, 2014, AND 2015.

(a) IN GENERAL.—Section 165(h) of the Internal Revenue Code of 1986 is amended by redesignating paragraphs (3) and (4) as paragraphs (4) and (5), respectively, and by inserting after paragraph (2) the following:

"(3) SPECIAL RULE FOR LOSSES IN FEDERALLY DECLARED DISASTERS.—

"(A) IN GENERAL.—If an individual has a net disaster loss for any taxable year, the amount determined under paragraph (2)(A)(ii) shall be the sum of—

"(i) such net disaster loss, and

"(ii) so much of the excess referred to in the matter preceding clause (i) of paragraph (2)(A) (reduced by the amount in clause (i) of this subparagraph) as exceeds 10 percent of the adjusted gross income of the individual.

"(B) NET DISASTER LOSS.—For purposes of subparagraph (A), the term 'net disaster loss' means the excess of—

"(i) the personal casualty losses—

"(I) attributable to a federally declared disaster occurring during the period beginning after December 31, 2007, and before January 1, 2010, or during the period beginning after December 31, 2011, and before January 1, 2016, and

"(II) occurring in a disaster area, over

"(ii) personal casualty gains.

"(C) FEDERALLY DECLARED DISASTER.—For purposes of this paragraph—

"(i) FEDERALLY DECLARED DISASTER.—The term 'federally declared disaster' has the meaning given such term by subsection (i)(5)(A).

"(ii) DISASTER AREA.—The term 'disaster area' has the meaning given such term by subsection (i)(5)(B)."

(b) CONFORMING AMENDMENT.—Paragraph (4) of section 165(h) of such Code, as so redesignated, is amended by striking "paragraph (2)" and inserting "paragraphs (2) and (3)".

(c) LOSS ALLOWED WHETHER OR NOT INDIVIDUAL ITEMIZED DEDUCTIONS.—Section 62(a) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (21) the following new paragraph:

"(22) DISASTER CASUALTY LOSSES.—Any net disaster loss (as defined in section 165(h)(3)(B))."

(d) TECHNICAL AMENDMENT.—Subparagraph (A) of section 165(i)(5) of the Internal Revenue Code of 1986 is amended by inserting "major" after "means any".

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to disasters declared in taxable years beginning after December 31, 2011.

(f) USE OF AMENDED INCOME TAX RETURNS TO TAKE INTO ACCOUNT RECEIPT OF CERTAIN CASUALTY LOSS GRANTS BY DISALLOWING PREVIOUSLY TAKEN CASUALTY LOSS DEDUCTIONS.—

(1) IN GENERAL.—Notwithstanding any other provision of the Internal Revenue Code of 1986, if a taxpayer—

(A) claims a deduction for any taxable year with respect to a casualty loss to a principal residence (within the meaning of section 121

of such Code) resulting from any federally declared disaster (as defined in section 165(h)(3)(C) of such Code) occurring during the period beginning after December 31, 2011, and before January 1, 2016, and

(B) in a subsequent taxable year receives a grant under any Federal or State program as reimbursement for such loss,

such taxpayer may elect to file an amended income tax return for the taxable year in which such deduction was allowed (and for any taxable year to which such deduction is carried) and reduce (but not below zero) the amount of such deduction by the amount of such reimbursement.

(2) TIME OF FILING AMENDED RETURN.—Paragraph (1) shall apply with respect to any grant only if any amended income tax returns with respect to such grant are filed not later than the later of—

(A) the due date for filing the tax return for the taxable year in which the taxpayer receives such grant, or

(B) the date which is 1 year after the date of the enactment of this Act.

(3) WAIVER OF PENALTIES AND INTEREST.—Any underpayment of tax resulting from the reduction under paragraph (1) of the amount otherwise allowable as a deduction shall not be subject to any penalty or interest under such Code if such tax is paid not later than 1 year after the filing of the amended return to which such reduction relates.

SEC. 04. NET OPERATING LOSSES ATTRIBUTABLE TO DISASTERS IN 2012, 2013, 2014, AND 2015.

(a) IN GENERAL.—Section 172(b)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following:

"(G) CERTAIN LOSSES ATTRIBUTABLE FEDERALLY DECLARED DISASTERS.—In the case of a taxpayer who has a qualified disaster loss (as defined in subsection (i)), such loss shall be a net operating loss carryback to each of the 5 taxable years preceding the taxable year of such loss."

(b) RULES RELATING TO QUALIFIED DISASTER LOSSES.—Section 172 of the Internal Revenue Code of 1986 is amended by redesignating subsection (i) a subsection (j) and by inserting after subsection (h) the following:

"(i) RULES RELATING TO QUALIFIED DISASTER LOSSES.—For purposes of this section—

"(1) IN GENERAL.—The term 'qualified disaster loss' means the lesser of—

"(A) the sum of—

"(i) the losses allowable under section 165 for the taxable year—

"(I) attributable to a federally declared disaster (as defined in section 165(i)(5)(A)) occurring during the period beginning after December 31, 2007, and before January 1, 2010, or during the period beginning after December 31, 2011, and before January 1, 2016, and

"(II) occurring in a disaster area (as defined in section 165(i)(5)(B)), and

"(ii) the deduction for the taxable year for qualified disaster expenses which is allowable under section 198A(a) or which would be so allowable if not otherwise treated as an expense, or

"(B) the net operating loss for such taxable year.

"(2) COORDINATION WITH SUBSECTION (b)(2).—For purposes of applying subsection (b)(2), a qualified disaster loss for any taxable year shall be treated in a manner similar to the manner in which a specified liability loss is treated.

"(3) ELECTION.—Any taxpayer entitled to a 5-year carryback under subsection (b)(1)(G) from any loss year may elect to have the carryback period with respect to such loss year determined without regard to subsection (b)(1)(G). Such election shall be made in such manner as may be prescribed by the Secretary and shall be made by the due date

(including extensions of time) for filing the taxpayer's return for the taxable year of the net operating loss. Such election, once made for any taxable year, shall be irrevocable for such taxable year.

"(4) EXCLUSION.—The term 'qualified disaster loss' shall not include any loss with respect to any property described in section 1400N(p)(3)."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to losses arising in taxable years beginning after December 31, 2011, in connection with disasters declared after such date.

SEC. 05. WAIVER OF CERTAIN MORTGAGE REVENUE BOND REQUIREMENTS FOLLOWING 2012, 2013, 2014, AND 2015 DISASTERS.

(a) IN GENERAL.—Paragraph (13) of section 143(k) of the Internal Revenue Code of 1986 is amended by striking "before January 1, 2010" in subparagraphs (A)(i) and (B)(i) of such paragraph and inserting "during the period beginning after December 31, 2007, and before January 1, 2010, or during the period beginning after December 31, 2011, and before January 1, 2016".

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to disasters occurring after December 31, 2011.

SEC. 06. INCREASED EXPENSING AND BONUS DEPRECIATION FOR QUALIFIED DISASTER ASSISTANCE PROPERTY FOLLOWING 2012, 2013, 2014, AND 2015 DISASTERS.

(a) IN GENERAL.—Subclause (I) of section 168(n)(2)(A)(ii) of the Internal Revenue Code of 1986 is amended by striking "before January 1, 2010" and inserting "during the period beginning after December 31, 2007, and before January 1, 2010, or during the period beginning after December 31, 2011, and before January 1, 2016".

(b) REMOVAL OF EXCLUSION.—Section 168(n)(2)(B)(i) of such Code is amended by inserting "and" at the end of subclause (I), by striking "and" at the end of subclause (II) and inserting a period, and by striking subclause (III).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2011, with respect to disasters declared after such date.

SEC. 07. INCREASE IN NEW MARKETS TAX CREDIT FOR INVESTMENTS IN COMMUNITY DEVELOPMENT ENTITIES SERVING 2012, 2013, 2014, AND 2015 DISASTER AREAS.

(a) IN GENERAL.—Subsection (f) of section 45D of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(4) INCREASED SPECIAL ALLOCATION FOR COMMUNITY DEVELOPMENT ENTITIES SERVING DISASTER AREAS WITH RESPECT TO DISASTERS OCCURRING IN ANY OF CALENDAR YEARS 2012 THROUGH 2015.—

"(A) IN GENERAL.—In the case of each calendar year which begins after 2012 and before 2017, the new markets tax credit limitation shall be increased by an amount equal to \$500,000,000, to be allocated among qualified community development entities to make qualified low-income community investments within any covered federally declared disaster area.

"(B) ALLOCATION OF INCREASE.—The amount of the increase in limitation under subparagraph (A) shall be allocated by the Secretary under paragraph (2) to qualified community development entities and shall give priority to such entities with a record of having successfully provided capital or technical assistance to businesses or communities within any covered federally declared disaster area or areas for which the allocation is requested.

“(C) APPLICATION OF CARRYFORWARD.—Paragraph (3) shall be applied separately with respect to the amount of any increase under subparagraph (A).

“(D) COVERED FEDERALLY DECLARED DISASTER AREA.—For purposes of this paragraph, the term ‘covered federally declared disaster area’ means any disaster area resulting from any federally declared disaster occurring after December 31, 2011, and before January 1, 2016. For purposes of the preceding sentence, the terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms in section 165(i)(5).”

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to calendar years beginning after 2012.

SEC. 108. SPECIAL RULES FOR USE OF RETIREMENT FUNDS IN CONNECTION WITH FEDERALLY DECLARED DISASTERS IN 2012, 2013, 2014, AND 2015.

(a) TAX-FAVORED WITHDRAWALS FROM RETIREMENT PLANS.—

(1) IN GENERAL.—Paragraph (2) of section 72(t) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(H) DISTRIBUTIONS FROM RETIREMENT PLANS IN CONNECTION WITH FEDERALLY DECLARED DISASTERS DURING IN ANY CALENDAR YEARS AFTER 2011.—Any qualified disaster recovery distribution.”

(2) QUALIFIED DISASTER RECOVERY DISTRIBUTION.—Section 72(t) of such Code is amended by adding at the end the following new paragraph:

“(11) QUALIFIED DISASTER RECOVERY DISTRIBUTION.—For purposes of paragraph (2)(H)—

“(A) IN GENERAL.—Except as provided in subparagraph (B), the term ‘qualified disaster recovery distribution’ means, with respect to any federally declared disaster occurring in any calendar year beginning after 2011 and before January 1, 2016, any distribution from an eligible retirement plan made on or after the applicable disaster date and before the date that is 1 year after the applicable disaster date, to an individual whose principal place of abode on the applicable disaster date, is located in the disaster area and who has sustained an economic loss by reason of such federally declared disaster.

“(B) DOLLAR LIMITATION.—

“(i) IN GENERAL.—For purposes of this subsection, the aggregate amount of distributions received by an individual with respect to any federally declared disaster occurring during in any calendar year beginning after 2011 shall not exceed \$100,000.

“(ii) TREATMENT OF PLAN DISTRIBUTIONS.—If a distribution to an individual would (without regard to clause (i)) be a qualified disaster recovery distribution, a plan shall not be treated as violating any requirement of this title merely because the plan treats such distribution as a qualified disaster recovery distribution, unless the aggregate amount of such distributions from all plans maintained by the employer (and any member of any controlled group which includes the employer) to such individual with respect to any federally declared disaster occurring in any calendar year beginning after 2011 exceeds \$100,000.

“(iii) CONTROLLED GROUP.—For purposes of clause (ii), the term ‘controlled group’ means any group treated as a single employer under subsection (b), (c), (m), or (o) of section 414.

“(C) AMOUNT DISTRIBUTED MAY BE REPAYED.—

“(i) IN GENERAL.—Any individual who receives a qualified disaster recovery distribution may, at any time during the 3-year period beginning on the day after the date on which such distribution was received, make one or more contributions in an aggregate amount not to exceed the amount of such distribution to an eligible retirement plan of

which such individual is a beneficiary and to which a rollover contribution of such distribution could be made under section 402(c), 403(a)(4), 403(b)(8), 408(d)(3), or 457(e)(16), as the case may be.

“(ii) TREATMENT OF REPAYMENTS OF DISTRIBUTIONS FROM ELIGIBLE RETIREMENT PLANS OTHER THAN IRAS.—For purposes of this title, if a contribution is made pursuant to clause (i) with respect to a qualified disaster recovery distribution from an eligible retirement plan other than an individual retirement plan, then the taxpayer shall, to the extent of the amount of the contribution, be treated as having received the qualified disaster recovery distribution in an eligible rollover distribution (as defined in section 402(c)(4)) and as having transferred the amount to the eligible retirement plan in a direct trustee to trustee transfer within 60 days of the distribution.

“(iii) TREATMENT OF REPAYMENTS FOR DISTRIBUTIONS FROM IRAS.—For purposes of this title, if a contribution is made pursuant to clause (i) with respect to a qualified disaster recovery distribution from an individual retirement plan (as defined by section 7701(a)(37)), then, to the extent of the amount of the contribution, the qualified disaster recovery distribution shall be treated as a distribution described in section 408(d)(3) and as having been transferred to the eligible retirement plan in a direct trustee to trustee transfer within 60 days of the distribution.

“(D) INCOME INCLUSION SPREAD OVER 3-YEAR PERIOD.—

“(i) IN GENERAL.—In the case of any qualified disaster recovery distribution, unless the taxpayer elects not to have this paragraph apply for any taxable year, any amount required to be included in gross income for such taxable year shall be so included ratably over the 3-taxable-year period beginning with such taxable year.

“(ii) SPECIAL RULE.—For purposes of clause (i), rules similar to the rules of subparagraph (E) of section 408A(d)(3) shall apply.

“(E) OTHER DEFINITIONS.—

“(i) FEDERALLY DECLARED DISASTER; DISASTER AREA.—The terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).

“(ii) APPLICABLE DISASTER DATE.—The term ‘applicable disaster date’ means, with respect to any federally declared disaster, the date on which such federally declared disaster occurs.

“(iii) ELIGIBLE RETIREMENT PLAN.—The term ‘eligible retirement plan’ shall have the meaning given such term by section 402(c)(8)(B).

“(F) SPECIAL RULES.—

“(i) EXEMPTION OF DISTRIBUTIONS FROM TRUSTEE TO TRUSTEE TRANSFER AND WITHHOLDING RULES.—For purposes of sections 401(a)(31), 402(f), and 3405, qualified disaster recovery distributions shall not be treated as eligible rollover distributions.

“(ii) QUALIFIED DISASTER RECOVERY DISTRIBUTIONS TREATED AS MEETING PLAN DISTRIBUTION REQUIREMENTS.—For purposes of this title, a qualified disaster recovery distribution shall be treated as meeting the requirements of sections 401(k)(2)(B)(i), 403(b)(7)(A)(ii), 403(b)(11), and 457(d)(1)(A).”

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to distributions with respect to disaster declared after December 31, 2011.

(b) LOANS FROM QUALIFIED PLANS.—

(1) IN GENERAL.—Subsection (p) of section 72 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(6) INCREASE IN LIMIT ON LOANS NOT TREATED AS DISTRIBUTIONS WITH RESPECT TO DISASTERS IN ANY CALENDAR YEAR AFTER 2011.—

“(A) IN GENERAL.—In the case of any loan from a qualified employer plan to a qualified individual made during the applicable period—

“(i) clause (i) of paragraph (2)(A) shall be applied by substituting ‘\$100,000’ for ‘\$50,000’, and

“(ii) clause (ii) of such paragraph shall be applied by substituting ‘the present value of the nonforfeitable accrued benefit of the employee under the plan’ for ‘one-half of the present value of the nonforfeitable accrued benefit of the employee under the plan’.

“(B) DELAY OF REPAYMENT.—In the case of a qualified individual with an outstanding loan on or after the applicable disaster date from a qualified employer plan—

“(i) if the due date pursuant to subparagraph (B) or (C) of paragraph (2) for any repayment with respect to such loan occurs during the 1-year period beginning on the applicable disaster date, such due date shall be delayed for 1 year,

“(ii) any subsequent repayments with respect to any such loan shall be appropriately adjusted to reflect the delay in the due date under clause (i) and any interest accruing during such delay, and

“(iii) in determining the 5-year period and the term of a loan under subparagraph (B) or (C) of paragraph (2), the period described in clause (i) shall be disregarded.

“(C) DEFINITIONS.—For purposes of this paragraph—

“(i) QUALIFIED INDIVIDUAL.—The term ‘qualified individual’ means, with respect to any federally declared disaster occurring during in any calendar year beginning after 2011, an individual whose principal place of abode on the applicable disaster date is located in the disaster area and who has sustained an economic loss by reason of such federally declared disaster.

“(ii) APPLICABLE PERIOD.—The applicable period is the period beginning on the applicable disaster date and ending on December 31, 2016.

“(iii) FEDERALLY DECLARED DISASTER; DISASTER AREA.—The terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).

“(iv) APPLICABLE DISASTER DATE.—The term ‘applicable disaster date’ means, with respect to any federally declared disaster, the date on which such federally declared disaster occurs.”

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to loans made with respect to disaster declared after December 31, 2011.

(c) PROVISIONS RELATING TO PLAN AMENDMENTS.—

(1) IN GENERAL.—If this subsection applies to any amendment to any plan or annuity contract, such plan or contract shall be treated as being operated in accordance with the terms of the plan during the period described in paragraph (2)(B)(i).

(2) AMENDMENTS TO WHICH SUBSECTION APPLIES.—

(A) IN GENERAL.—This subsection shall apply to any amendment to any plan or annuity contract which is made—

(i) pursuant to any provision of, or amendment made by, this section, or pursuant to any regulation issued by the Secretary or the Secretary of Labor under any provision of, or amendment made by, this section, and

(ii) on or before the last day of the first plan year beginning on or after January 1, 2016, or such later date as the Secretary may prescribe.

In the case of a governmental plan (as defined in section 414(d)), clause (ii) shall be applied by substituting the date which is 2 years after the date otherwise applied under clause (ii).

(B) CONDITIONS.—This subsection shall not apply to any amendment unless—

(i) during the period—

(I) beginning on the date that the provisions of, and amendments made by, this section or the regulation described in subparagraph (A)(i) takes effect (or in the case of a plan or contract amendment not required by the provisions of, or amendments made by, this section or such regulation, the effective date specified by the plan), and

(II) ending on the date described in subparagraph (A)(ii) (or, if earlier, the date the plan or contract amendment is adopted), the plan or contract is operated as if such plan or contract amendment were in effect; and

(ii) such plan or contract amendment applies retroactively for such period.

SEC. 09. ADDITIONAL EXEMPTION FOR HOUSING QUALIFIED DISASTER DISPLACED INDIVIDUALS.

(a) IN GENERAL.—Section 151 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(f) ADDITIONAL EXEMPTION FOR CERTAIN DISASTER-DISPLACED INDIVIDUALS.—

“(1) IN GENERAL.—In the case of any taxable year beginning in any calendar year beginning after 2011, there shall be allowed an exemption of \$500 for each qualified disaster-displaced individual with respect to the taxpayer for the taxable year.

“(2) LIMITATIONS.—

“(A) DOLLAR LIMITATION.—The exemption under paragraph (1) shall not exceed \$2,000, reduced by the amount of the exemption under this subsection for all prior taxable years.

“(B) INDIVIDUALS TAKEN INTO ACCOUNT ONLY ONCE.—An individual shall not be taken into account under paragraph (1) if such individual was taken into account under this subsection by the taxpayer for any prior taxable year.

“(C) IDENTIFYING INFORMATION REQUIRED.—An individual shall not be taken into account under paragraph (1) for a taxable year unless the taxpayer identification number of such individual is included on the return of the taxpayer for such taxable year.

“(3) QUALIFIED DISASTER-DISPLACED INDIVIDUAL.—

“(A) IN GENERAL.—For purposes of this subsection, the term ‘qualified disaster-displaced individual’ means, with respect to any taxpayer for any taxable year, any qualified individual if such individual is provided housing free of charge by the taxpayer in the principal residence of the taxpayer for a period of 60 consecutive days which ends in such taxable year. Such term shall not include the spouse or any dependent of the taxpayer.

“(B) QUALIFIED INDIVIDUAL.—The term ‘qualified individual’ means any individual who—

“(i) on the date of a federally declared disaster occurring in calendar years beginning after 2011 and before 2016 maintained such individual’s principal place of abode in the disaster area declared with respect to such disaster, and

“(ii) was displaced from such principal place of abode by reason of the federally declared disaster.

For purposes of the preceding sentence, the terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms in section 165(i)(5).

“(4) COMPENSATION FOR HOUSING.—No deduction shall be allowed under this subsection if the taxpayer receives any rent or other amount (from any source) in connection with the providing of such housing.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2011.

SEC. 10. EXCLUSIONS OF CERTAIN CANCELLATIONS OF INDEBTEDNESS BY REASON OF 2012, 2013, 2014, AND 2015 DISASTERS.

(a) IN GENERAL.—Section 108 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(j) DISCHARGE OF INDEBTEDNESS FOR INDIVIDUALS AFFECTED BY DISASTERS IN ANY CALENDAR YEAR AFTER 2011.—

“(1) IN GENERAL.—Except as provided in paragraph (2), gross income shall not include any amount which (but for this subsection) would be includible in gross income by reason of any discharge (in whole or in part) of indebtedness of a natural person described in paragraph (3) by an applicable entity (as defined in section 6050P(c)(1)) during the applicable period.

“(2) EXCEPTIONS FOR BUSINESS INDEBTEDNESS.—Paragraph (1) shall not apply to any indebtedness incurred in connection with a trade or business.

“(3) PERSONS DESCRIBED.—A natural person is described in this paragraph if the principal place of abode of such person on the applicable disaster date was located in the disaster area with respect to any federally declared disaster occurring during any calendar year beginning after 2011 and before 2016.

“(4) APPLICABLE PERIOD.—For purposes of this subsection, the term ‘applicable period’ means the period beginning on the applicable disaster date and ending on the date which is 14 months after such date.

“(5) OTHER DEFINITIONS.—For purposes of this subsection—

“(A) FEDERALLY DECLARED DISASTER; DISASTER AREA.—The terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).

“(B) APPLICABLE DISASTER DATE.—The term ‘applicable disaster date’ means, with respect to any federally declared disaster, the date on which such federally declared disaster occurs.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to discharges made on or after December 31, 2011.

SEC. 11. SPECIAL RULE FOR DETERMINING EARNED INCOME OF INDIVIDUALS AFFECTED BY FEDERALLY DECLARED DISASTERS.

(a) IN GENERAL.—Section 32 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(n) SPECIAL RULE FOR DETERMINING EARNED INCOME OF TAXPAYERS AFFECTED BY FEDERALLY DECLARED DISASTERS.—

“(1) IN GENERAL.—In the case of a qualified individual with respect to any federally declared disaster occurring during any calendar year beginning after 2011, if the earned income of the taxpayer for the taxable year which includes the applicable disaster date is less than the earned income of the taxpayer for the preceding taxable year, the credit allowed under this section and section 24(d) may, at the election of the taxpayer, be determined by substituting—

“(A) such earned income for the preceding taxable year, for

“(B) such earned income for the taxable year which includes the applicable date.

“(2) QUALIFIED INDIVIDUAL.—For purposes of this subsection, the term ‘qualified individual’ means, with respect to any federally declared disaster occurring during in any calendar year beginning after 2011 and before 2016, any individual whose principal place of abode on the applicable disaster date, was located—

“(A) in any portion of a disaster area determined by the President to warrant individual or individual and public assistance under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the federally declared disaster, or

“(B) in any portion of the disaster area not described in subparagraph (A) and such individual was displaced from such principal place of abode by reason of the federally declared disaster.

“(3) OTHER DEFINITIONS.—For purposes of this paragraph—

“(A) FEDERALLY DECLARED DISASTER; DISASTER AREA.—The terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).

“(B) APPLICABLE DISASTER DATE.—The term ‘applicable disaster date’ means, with respect to any federally declared disaster, the date on which such federally declared disaster occurs.

“(4) SPECIAL RULES.—

“(A) APPLICATION TO JOINT RETURNS.—For purposes of paragraph (1), in the case of a joint return for a taxable year which includes the disaster date—

“(i) such paragraph shall apply if either spouse is a qualified individual, and

“(ii) the earned income of the taxpayer for the preceding taxable year shall be the sum of the earned income of each spouse for such preceding taxable year.

“(B) UNIFORM APPLICATION OF ELECTION.—Any election made under paragraph (1) shall apply with respect to both section 24(d) and this section.

“(C) ERRORS TREATED AS MATHEMATICAL ERROR.—For purposes of section 6213, an incorrect use on a return of earned income pursuant to paragraph (1) shall be treated as a mathematical or clerical error.

“(D) NO EFFECT ON DETERMINATION OF GROSS INCOME, ETC.—Except as otherwise provided in this subsection, this title shall be applied without regard to any substitution under paragraph (1).”.

(b) CHILD TAX CREDIT.—Section 24(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(5) SPECIAL RULE FOR DETERMINING EARNED INCOME OF TAXPAYERS AFFECTED BY FEDERALLY DECLARED DISASTERS.—For election by qualified individuals with respect to certain federally declared disasters to substitute earned income from the preceding taxable year, see section 32(n).”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2011.

SEC. 12. INCREASE IN REHABILITATION CREDIT FOR BUILDINGS IN 2012, 2013, 2014, AND 2015 DISASTER AREAS.

(a) IN GENERAL.—Section 47 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(e) SPECIAL RULE FOR EXPENDITURES MADE IN CONNECTION WITH CERTAIN DISASTERS.—

“(1) IN GENERAL.—In the case of qualified rehabilitation expenditures paid or incurred during the applicable period with respect to any qualified rehabilitated building or certified historic structure located in a disaster area with respect to any federally declared disaster occurring in, subsection (a) shall be applied—

“(A) by substituting ‘13 percent’ for ‘10 percent’ in paragraph (1) thereof, and

“(B) by substituting ‘26 percent’ for ‘20 percent’ in paragraph (2) thereof.

“(2) DEFINITIONS.—For purposes of this subsection—

“(A) FEDERALLY DECLARED DISASTER; DISASTER AREA.—The terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).

“(B) APPLICABLE PERIOD.—The term ‘applicable period’ means the period beginning on the applicable disaster date and ending on December 31, 2015.

“(C) APPLICABLE DISASTER DATE.—The term ‘applicable disaster date’ means, with respect to any federally declared disaster, the date on which such federally declared disaster occurs.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after December 31, 2011.

SEC. 13. ADVANCED REFUNDINGS OF CERTAIN TAX-EXEMPT BONDS.

(a) IN GENERAL.—Section 149(d) of the Internal Revenue Code of 1986 is amended by redesignating paragraph (7) as paragraph (8) and by inserting after paragraph (6) the following new paragraph:

“(7) SPECIAL RULE WITH RESPECT TO CERTAIN NATURAL DISASTERS.—

“(A) IN GENERAL.—With respect to a bond described in subparagraph (C), one additional advance refunding after the date of the enactment of this paragraph and before January 1, 2018, shall be allowed under the rules of this subsection if—

“(i) the Governor of the State designates the advance refunding bond for purposes of this subsection, and

“(ii) the requirements of subparagraph (E) are met.

“(B) CERTAIN PRIVATE ACTIVITY BONDS.—With respect to a bond described in subparagraph (C) which is an exempt facility bond described in paragraph (1) or (2) of section 142(a), one advance refunding after the date of the enactment of this paragraph and before January 1, 2018, shall be allowed under the applicable rules of this subsection (notwithstanding paragraph (2) thereof) if the requirements of clauses (i) and (ii) of subparagraph (A) are met.

“(C) BONDS DESCRIBED.—A bond is described in this paragraph if, with respect to any federally declared disaster, such bond—

“(i) was outstanding on the applicable disaster date, and

“(ii) is issued by an applicable State or a political subdivision thereof.

“(D) AGGREGATE LIMIT.—The maximum aggregate face amount of bonds which may be designated under this subsection by the Governor of a State shall not exceed \$4,500,000,000.

“(E) ADDITIONAL REQUIREMENTS.—The requirements of this subparagraph are met with respect to any advance refunding of a bond described in subparagraph (C) if—

“(i) no advance refundings of such bond would be allowed under this title on or after the applicable disaster date,

“(ii) the advance refunding bond is the only other outstanding bond with respect to the refunded bond, and

“(iii) the requirements of section 148 are met with respect to all bonds issued under this paragraph.

“(F) DEFINITIONS.—For purposes of this subsection—

“(i) FEDERALLY DECLARED DISASTER; DISASTER AREA.—The terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).

“(ii) APPLICABLE DISASTER DATE.—The term ‘applicable disaster date’ means, with respect to any federally declared disaster, the date on which such federally declared disaster occurs.

“(iii) APPLICABLE STATE.—The term ‘applicable State’ means, with respect to any federally declared disaster, any State in which a portion of the disaster area is located.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to bonds issued after the date of the enactment of this Act.

SEC. 14. QUALIFIED DISASTER AREA RECOVERY BONDS.

(a) IN GENERAL.—Subpart A of part IV of subchapter B of chapter 1 of the Internal

Revenue Code of 1986 is amended by inserting after section 146 the following new section:

“SEC. 146A. QUALIFIED DISASTER AREA RECOVERY BONDS.

“(a) IN GENERAL.—For purposes of this title, any qualified disaster area recovery bond shall—

“(1) be treated as an exempt facility bond, and

“(2) not be subject to section 146.

“(b) QUALIFIED DISASTER AREA RECOVERY BOND.—For purposes of this section, the term ‘qualified disaster area recovery bond’ means any bond issued as part of an issue if—

“(1) 95 percent or more of the net proceeds of such issue are to be used for qualified project costs,

“(2) such bond is issued by a State or any political subdivision thereof any part of which is in a qualified disaster area,

“(3) the Governor of the issuing State designates such bond for purposes of this section, and

“(4) such bond is issued after the date of the enactment of this section and before January 1, 2017.

“(c) LIMITATION ON AMOUNT OF BONDS.—

“(1) IN GENERAL.—The maximum aggregate face amount of bonds which may be designated under this section by any State shall not exceed \$10,000,000,000.

“(2) MOVABLE PROPERTY.—No bonds shall be issued which are to be used for movable fixtures and equipment.

“(3) TREATMENT OF CURRENT REFUNDING BONDS.—Paragraph (1) shall not apply to any bond (or series of bonds) issued to refund a qualified disaster area recovery bond, if—

“(A) the average maturity date of the issue of which the refunding bond is a part is not later than the average maturity date of the bonds to be refunded by such issue,

“(B) the amount of the refunding bond does not exceed the outstanding amount of the refunded bond, and

“(C) the net proceeds of the refunding bond are used to redeem the refunded bond not later than 90 days after the date of the issuance of the refunding bond.

For purposes of subparagraph (A), average maturity shall be determined in accordance with section 147(b)(2)(A).

“(d) QUALIFIED PROJECT COSTS.—For purposes of this section, the term ‘qualified project costs’ means the cost of acquisition, construction, reconstruction, and renovation of—

“(1) residential rental property (as defined in section 142(d)),

“(2) nonresidential real property (including fixed improvements associated with such property),

“(3) a facility described in paragraph (2) or (3) of section 142(a), or

“(4) public utility property (as defined in section 168(i)(10)), which is located in a qualified disaster area and was damaged or destroyed by reason of a federally declared disaster.

“(e) SPECIAL RULES.—In applying this title to any qualified disaster area recovery bond, the following modifications shall apply:

“(1) Section 147(d) (relating to acquisition of existing property not permitted) shall be applied by substituting ‘50 percent’ for ‘15 percent’ each place it appears.

“(2) Section 148(f)(4)(C) (relating to exception from rebate for certain proceeds to be used to finance construction expenditures) shall apply to the available construction proceeds of bonds issued under this section. For purposes of the preceding sentence, the following spending requirements shall apply in lieu of the requirements in clause (ii) of such section:

“(A) 40 percent of such available construction proceeds are spent for the governmental

purposes of the issue within the 2-year period beginning on the date the bonds are issued,

“(B) 60 percent of such proceeds are spent for such purposes within the 3-year period beginning on such date,

“(C) 80 percent of such proceeds are spent for such purposes within the 4-year period beginning on such date, and

“(D) 100 percent of such proceeds are spent for such purposes within the 5-year period beginning on such date.

“(3) Repayments of principal on financing provided by the issue—

“(A) may not be used to provide financing, and

“(B) must be used not later than the close of the first semiannual period beginning after the date of the repayment to redeem bonds which are part of such issue.

The requirement of subparagraph (B) shall be treated as met with respect to amounts received within 5 years after the date of issuance of the issue (or, in the case of a refunding bond, the date of issuance of the original bond) if such amounts are used by the close of such 5 years to redeem bonds which are part of such issue.

“(4) Section 57(a)(5) shall not apply.

“(f) SEPARATE ISSUE TREATMENT OF PORTIONS OF AN ISSUE.—This section shall not apply to the portion of an issue which (if issued as a separate issue) would be treated as a qualified bond or as a bond that is not a private activity bond (determined without regard to paragraph (1)), if the issuer elects to so treat such portion.

“(g) QUALIFIED DISASTER AREA; FEDERALLY DECLARED DISASTER.—

“(1) QUALIFIED DISASTER AREA.—The term ‘qualified disaster area’ means any area determined to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of a federally declared disaster occurring during the period beginning after December 31, 2011, and before January 1, 2016.

“(2) FEDERALLY DECLARED DISASTER.—The term ‘federally declared disaster’ has the meaning given to such term under section 165(i)(5).”.

(b) CLERICAL AMENDMENT.—The table of sections for subpart A of part IV of subchapter B of chapter 1 of such Code is amended by inserting after the item relating to section 146 the following new item:

“Sec. 146A. Qualified disaster area recovery bonds.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to obligations issued after December 31, 2015.

SEC. 15. ADDITIONAL LOW-INCOME HOUSING CREDIT ALLOCATIONS.

(a) IN GENERAL.—Paragraph (3) of section 42(h) of the Internal Revenue Code of 1986 (relating to limitation on aggregate credit allowable with respect to projects located in a State) is amended by adding at the end the following new subparagraph:

“(J) INCREASE IN STATE HOUSING CREDIT FOR STATES DAMAGED BY NATURAL DISASTERS.—

“(i) IN GENERAL.—In the case of calendar year 2016, the State housing credit ceiling of each State any portion of which includes any portion of a qualifying disaster area shall be increased by so much of the aggregate housing credit dollar amount as does not exceed the applicable limitation allocated by the State housing credit agency of such State for such calendar year to buildings located in qualifying disaster areas.

“(ii) APPLICABLE LIMITATION.—For purposes of clause (i), the applicable limitation is the greater of—

“(I) \$8 multiplied by the population of the qualifying disaster areas in such State, or

“(II) 50 percent of the State housing credit ceiling (determined without regard to this subparagraph) for 2015.

“(iii) APPLICABLE PERCENTAGE.—For purposes of this section, the applicable percentage with respect to any building to which amounts allocated under clause (i) shall be determined under subsection (b)(2), except that subparagraph (A) thereof shall be applied by substituting ‘January 1, 2016’ for ‘January 1, 2015’.

“(iv) ALLOCATIONS TREATED AS MADE FIRST FROM ADDITIONAL ALLOCATION AMOUNT FOR PURPOSES OF DETERMINING CARRYOVER.—For purposes of determining the unused State housing credit ceiling under subparagraph (C) for any calendar year, any increase in the State housing credit ceiling under clause (i) shall be treated as an amount described in clause (ii) of such subparagraph.

“(v) QUALIFYING DISASTER AREA.—For purposes of this subparagraph, the term ‘qualifying federally declared disaster area’ means—

“(I) each county which is determined to warrant individual or individual and public assistance from the Federal Government under a qualifying natural disaster declaration described in clause (vi)(I), and

“(II) each county not described in subclause (I) which is included in the geographical area covered by a qualifying natural disaster declaration described in subclause (II) or (III) of clause (vi).

“(vi) QUALIFYING NATURAL DISASTER DECLARATION.—For purposes of clause (v), the term ‘qualifying natural disaster declaration’ means—

“(I) a federally declared disaster (as defined in section 165(i)(5)) occurring during the period beginning after December 31, 2011, and before January 1, 2016,

“(II) a natural disaster declared by the Secretary of Agriculture in 2011 due to damaging weather and other conditions relating to Hurricane Irene or Tropical Storm Lee under section 321(a) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1961(a)), or

“(III) a major disaster or emergency designated by the President in 2011 due to damaging weather and other conditions relating to Hurricane Irene or Tropical Storm Lee under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.).”

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

SEC. 16. FACILITATION OF TRANSFER OF WATER LEASING AND WATER BY MUTUAL DITCH OR IRRIGATION COMPANIES IN DISASTER AREAS.

(a) IN GENERAL.—Paragraph (12) of section 501(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(I) TREATMENT OF MUTUAL DITCH OR IRRIGATION COMPANIES IN CERTAIN DISASTER AREAS.—

“(i) IN GENERAL.—In the case of a qualified mutual ditch or irrigation company or like organization, subparagraph (A) shall be applied without taking into account any income received or accrued during the applicable period—

“(I) from the sale, lease, or exchange of fee or other interests in real property, including interests in water,

“(II) from the sale or exchange of stock in a mutual ditch or irrigation company or like organization or contract rights for the delivery or use of water,

“(III) from the investment of proceeds from sales, leases, or exchanges under subclauses (I) and (II), or

“(IV) from the United States, or a State or local government, resulting from the federally declared disaster.

except that any income received under subclause (I), (II), (III), or (IV) which is distributed or expended for expenses (other than for operations, maintenance, and capital improvements) of the qualified mutual ditch or irrigation company or like organization shall be treated as nonmember income in the year in which it is distributed or expended.

“(ii) QUALIFIED MUTUAL DITCH OR IRRIGATION COMPANY OR LIKE ORGANIZATION.—For purposes of this paragraph—

“(I) IN GENERAL.—The term ‘qualified mutual ditch or irrigation company or like organization’ means any mutual ditch or irrigation company or like organization that diverted, delivered, transported, stored, or used its water for agricultural irrigation purposes on its own or through its shareholders in a qualified disaster area during any of calendar years 2012 through 2015.

“(II) QUALIFIED ASSET.—The term ‘qualified asset’ means any real property or tangible personal property used in the mutual ditch or irrigation company’s (or like organization’s) system.

“(III) MULTIPLE AREAS.—Under regulations, if the qualified assets of any mutual ditch or irrigation company or like organization are located in more than 1 qualified disaster area, all such areas shall be treated as 1 area and if more than 1 federally declared disaster is involved, the date on which the last of such disasters occurred shall be the date used for purposes of this paragraph.

“(iii) APPLICABLE PERIOD.—For purposes of this paragraph, the term ‘applicable period’ means the taxable year in which the federally declared disaster occurred and the 5 following taxable years.

“(iv) OTHER DEFINITIONS.—

“(I) QUALIFIED DISASTER AREA.—The term ‘qualified disaster area’ means any area determined to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of a federally declared disaster occurring during the period beginning on January 1, 2012, and ending on December 31, 2015.

“(II) FEDERALLY DECLARED DISASTER.—The term ‘federally declared disaster’ has the meaning given to such term under section 165(i)(5).”

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years ending after December 31, 2011.

TITLE II—OTHER DISASTER TAX RELIEF PROVISIONS

SEC. 01. EXCLUSION FOR DISASTER MITIGATION PAYMENTS RECEIVED FROM STATE AND LOCAL GOVERNMENTS.

(a) IN GENERAL.—Paragraph (2) of section 139(g) of the Internal Revenue Code of 1986 is amended by inserting “, or any other amount which is paid by a State or local government or agency or instrumentality thereof,” after “(as in effect on such date)”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to payments received after the date of the enactment of this Act.

SEC. 02. NATURAL DISASTER FUNDS.

(a) NATURAL DISASTER FUND.—Subpart C of part II of subchapter E of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 468B the following new section:

“SEC. 468C. SPECIAL RULES FOR NATURAL DISASTER FUNDS.

“(a) IN GENERAL.—If a qualified taxpayer elects the application of this section, there shall be allowed as a deduction for any taxable year the amount of payments made by the taxpayer to a natural disaster fund during such taxable year.

“(b) NATURAL DISASTER FUND.—The term ‘natural disaster fund’ means a fund meeting the following requirements:

“(1) DESIGNATION.—The taxpayer designates—

“(A) the fund as a natural disaster fund in the manner prescribed by the Secretary, and

“(B) the line or lines of business to which the fund applies.

“(2) SEGREGATION.—The assets of the fund are segregated from other assets of the taxpayer.

“(3) INVESTMENTS.—

“(A) The assets of the fund are maintained in one or more qualified accounts and are invested only in—

“(i) deposits with banks whose deposits are insured subject to applicable limits by the Federal Deposit Insurance Corporation, or

“(ii) in stock or other securities in which the fund would be permitted to invest if it were a capital construction fund subject to the investment limitations of paragraphs (2) and (3) of section 7518(b)(2).

“(B) All investment earnings (including gains and losses) from investments of the fund become part of the fund.

“(4) CONTRIBUTIONS TO THE FUND.—The fund does not accept any deposits (or other amounts) other than cash payments with respect to which a deduction is allowable under subsection (a) and earnings (including gains and losses) from fund investments.

“(5) PURPOSE.—The fund is established and maintained for the purposes of covering costs, expenses, and losses (including business interruption losses) resulting from a Federally declared natural disaster to the extent such costs are not covered by insurance.

“(6) MAXIMUM BALANCE.—The balance of the fund does not exceed the lesser of—

“(A) the sum of—

“(i) 150 percent of the maximum deductible, and

“(ii) 100 percent of the maximum co-insurance (to the extent not taken into account in clause (i)),

that, in the case of a Federally declared natural disaster resulting in losses, the taxpayer could be expected to pay with respect to property and business interruption insurance maintained by the taxpayer for the line of business to which the fund applies and that would cover losses resulting from a Federally declared natural disaster, and

“(B) the maximum loss under any insurance coverage that the taxpayer could reasonably expect to occur for the line of business in the case of a severe natural disaster.

“(7) FINANCIAL STATEMENTS.—The fund or the balance of the fund is recorded in the taxpayer’s financial statements in accordance with generally accepted accounting principles and not as a current asset and the footnotes to the taxpayer’s financial statements include a short description of the fund and its purposes.

“(8) INSURANCE.—The taxpayer property insurance maintained by the qualified taxpayer applies to 75 percent or more of the property used—

“(A) in the qualified taxpayer’s line of business to which the fund relates, and

“(B) in the United States.

“(c) QUALIFIED TAXPAYER.—For purposes of this section, the term ‘qualified taxpayer’ means any taxpayer that—

“(1) actively conducts a trade or business, and

“(2) maintains property insurance with respect to such trade or business that insures against losses in natural disasters.

“(d) FAILURE TO MEET REQUIREMENTS.—If a fund that was a natural disaster fund ceases to meet any of the requirements of subsection (b) or a taxpayer who has a natural disaster fund ceases to meet the requirement

of subsection (c), the entire balance of the fund shall be deemed distributed in a non-qualified distribution at the time the fund ceases to meet such requirements.

“(e) TAXATION OF FUND.—

“(1) IN GENERAL.—The earnings (including gains and losses) from the investment and reinvestment of amounts held in the fund shall not be taken into account in determining the gross income of the taxpayer that owns the fund.

“(2) NOT A SEPARATE TAXPAYER.—A natural disaster fund shall not be considered a separate taxpayer for purposes of this subtitle.

“(f) TAXATION OF DISTRIBUTIONS FROM THE FUND.—

“(1) QUALIFIED DISTRIBUTIONS.—For purposes of this chapter, qualified distributions shall be treated in the same manner as proceeds from property or business interruption insurance.

“(2) NONQUALIFIED DISTRIBUTIONS.—

“(A) IN GENERAL.—In the case of any taxable year for which there is a nonqualified distribution—

“(i) such nonqualified distributions shall be excluded from the gross income of the taxpayer, and

“(ii) the tax imposed by this chapter (determined without regard to this subsection) shall be increased by the product of the amount of such nonqualified distribution and the highest rate of tax specified in section 1 (section 11 in the case of a corporation).

“(B) TAX BENEFIT RULE; COORDINATION WITH DEDUCTION FOR NET OPERATING LOSSES.—Rules similar to the rules of subparagraphs (B) and (C) of section 7518(g)(6) shall apply for purposes of this paragraph.

“(3) ADDITIONAL TAX.—The tax imposed by this chapter for any taxable year on any taxpayer that owns a natural disaster fund shall be increased by the greater of—

“(A) 20 percent of the amount of any nonqualified distributions from the fund in the taxable year, and

“(B) an amount equal to interest, at the underpayment rate established under section 6621, on the nonqualified distribution from the time the amount is added to the fund to the time the amount is distributed.

“(4) INTEREST CALCULATION.—For purposes of calculating interest under paragraph (3)(B)—

“(A) all investment earnings (including gains or losses) in taxable year shall be treated as added to the fund on the last day of the taxable year, and

“(B) amounts distributed from the fund shall be treated as distributed on a first-in, first-out basis.

“(g) DEFINITIONS.—For purposes of this section—

“(1) FEDERALLY DECLARED NATURAL DISASTER.—The term ‘federally declared natural disaster’ means a natural disaster that is determined by Presidential declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act to warrant individual or individual and public assistance under such Act.

“(2) NONQUALIFIED DISTRIBUTION.—The term ‘nonqualified distribution’ means a distribution from a natural disaster fund other than a qualified distribution.

“(3) QUALIFIED ACCOUNT.—The term ‘qualified account’ means an account with a bank (as defined in section 581) or a brokerage account but only if the investments of such accounts are limited to those permitted by subsection (b)(3) and no investments are made in a related person (as defined in section 465(b)(3)(C)) to the taxpayer.

“(4) QUALIFIED DISTRIBUTION.—

“(A) IN GENERAL.—The term ‘qualified distribution’ means with respect to natural disaster fund an amount equal to the excess of—

“(i) costs, expenses, and losses (including losses of a type reimbursable by proceeds of business interruption insurance) incurred by the taxpayer as a result of the Federally declared natural disaster with respect to the line or lines of business for which the fund was designated, over

“(ii) the proceeds of property and business interruption insurance paid for the benefit of the taxpayer with respect to costs, expenses, and losses described in clause (i).

“(B) LIMITATION.—A distribution from a natural disaster fund shall not be treated as a qualified distribution if such distribution is allocated to a Federally declared natural disaster occurring more than 3 years before the date of such distribution.

“(h) SPECIAL RULES.—For purposes of this section—

“(1) NO DOUBLE COUNTING.—Any portion of any deductible or coinsurance taken into account under subsection (b)(6) in determining the maximum balance for a natural disaster fund shall not be taken into account in determining the maximum balance for another natural disaster fund.

“(2) EXCESS BALANCE.—

“(A) IN GENERAL.—If the balance of a natural disaster fund exceeds the maximum balance permitted by subsection (b)(6) by reason of investment earnings or a reduction in the maximum balance, the account shall not cease to be a natural disaster fund as the result of exceeding such limit if the excess is distributed within 120 days of the date that such excess first occurred.

“(B) TREATMENT OF DISTRIBUTIONS OF EXCESS BALANCE.—In the case of any distribution of the excess balance of a natural disaster fund within 120 days of the date that such excess first occurred—

“(i) paragraphs (2) and (3) of subsection (f) shall not apply to the distribution of such excess if distributed within such period, and

“(ii) the amount of such distribution shall be included in the gross income of the taxpayer in the year such distribution was made.

“(C) ANTI-ABUSE RULE.—Subparagraph (B) shall not apply in the case of any reduction in the maximum balance resulting from any action of the taxpayer the primary purpose of which was to reduce the maximum balance to enable a distribution that would not be subject to the maximum tax rate calculation or the additional tax.

“(3) CERTAIN ASSET ACQUISITIONS.—The transfer of a natural disaster fund (or the portion of a natural disaster fund) from one person to another person shall not constitute a nonqualified distribution if—

“(A) such transfer is part of a transaction—

“(i) to which section 381 applies,

“(ii) the transferee acquires substantially all of the assets of the transferor used in the line or lines of business for which the fund was designated,

“(iii) the transferee acquires substantially all of the assets of the transferor used in one, but not all, of the lines of business for which the fund was designated, or

“(iv) the transferee acquires substantially all of the transferor’s assets located in a geographical area and used in a line of business for which the fund was designated, and

“(B) the transferee elects to treat the acquired natural disaster fund (or portion thereof) as a natural disaster fund for the line of business for which the transferor had previously designated the fund and as a continuation of the fund (or pro rata portion thereof) for purposes of determining the additional tax imposed by subsection (f)(4).

“(i) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the provisions of this section.”.

(b) CLERICAL AMENDMENT.—The table of sections for subpart C of part II of subchapter E of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 468B the following new item:

“Sec. 468C. Special rules for natural disaster funds.”.

(c) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2014.

TITLE III—PERMANENT DISASTER TAX RELIEF PROVISIONS

SEC. 101. INCREASE PROPERTY REPLACEMENT PERIOD TO 5 YEARS.

(a) IN GENERAL.—Section 1033(a)(2) of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(F) FEDERALLY DECLARED DISASTER.—

“(i) IN GENERAL.—In the case of converted property that is located in the disaster area of a federally declared disaster occurring during a calendar year beginning after 2011 and that is damaged or destroyed by the federally declared disaster, subparagraph (B)(i) shall be applied by substituting ‘5 years’ for ‘2 years’.

“(ii) FEDERALLY DECLARED DISASTER AND DISASTER AREA.—For purposes of clause (i), the terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).”.

(b) CONFORMING AMENDMENT.—Section 1033(h)(1)(B) of the Internal Revenue Code of 1986 is amended by striking ‘4 years’ and inserting ‘5 years’.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to disasters declared after December 31, 2015.

SEC. 102. WAGE CREDIT FOR SPECIFIED DISASTER-DAMAGED BUSINESSES.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 45S. WAGE CREDIT FOR SPECIFIED DISASTER-DAMAGED BUSINESSES.

“(a) GENERAL RULE.—For purposes of section 38, in the case of an eligible employer, the specified disaster-damaged business wage credit for any taxable year is an amount equal to 40 percent of the qualified wages for such year.

“(b) QUALIFIED WAGES DEFINED.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified wages’ means, with respect to any covered employee, wages paid or incurred by the eligible employer to the employee who is not able to work at the disaster-damaged business of the employer during an inoperability period because of a federally declared disaster. Such term shall not include amounts paid or incurred for overtime compensation.

“(2) LIMITATIONS.—

“(A) LIMITATION ON WAGES TAKEN INTO ACCOUNT.—The amount of the qualified wages with respect to any individual which may be taken into account with respect to a federally declared disaster shall not exceed \$6,000.

“(B) INOPERABILITY PERIOD.—The inoperability period with respect to a federally declared disaster is the period beginning with the first day the trade or business is rendered inoperable due to damage from the federally declared disaster and ending on the earlier of—

“(i) the last day on which the trade or business is inoperable, or

“(ii) 16 weeks after the first day of such disaster.

“(c) DEFINITIONS.—For purposes of this section—

“(1) ELIGIBLE EMPLOYER.—

“(A) IN GENERAL.—The term ‘eligible employer’ means, with respect to any taxable year, any employer which—

“(i) employed an average of less than 200 employees on business days during such taxable year, and

“(ii) has a disaster-damaged business.

“(B) **DISASTER-DAMAGED BUSINESS.**—The term ‘disaster-damaged business’ means a place of business within a disaster area which is rendered inoperable due to damage from the federally declared disaster.

“(C) **CONTROLLED GROUPS.**—For purposes of this section, all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 shall be treated as a single employer.

“(2) **COVERED EMPLOYEE.**—The term ‘covered employee’ means, with respect to an eligible employer, an individual—

“(A) whose principal place of employment is in a disaster area with respect to a federally declared disaster, and

“(B) who has been employed by the employer for more than 30 days before the first day of the federally declared disaster.

“(3) **FEDERALLY DECLARED DISASTER AND DISASTER AREA.**—For purposes of clause (i), the terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).”

(b) **ALLOWANCE AS GENERAL BUSINESS CREDIT.**—Section 38(b) of the Internal Revenue Code of 1986 is amended by striking “plus” at the end of paragraph (35), by striking the period at the end of paragraph (36) and inserting “, plus”, and by adding at the end the following:

“(37) the specified disaster-damaged business wage credit determined under section 45S(a).”

(c) **DENIAL OF DOUBLE BENEFIT.**—Subsection (a) of section 280C of the Internal Revenue Code of 1986 is amended by inserting “45S(a),” after “45P(a)”.

(d) **CLERICAL AMENDMENT.**—The table of contents for subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“Sec. 45S. Wage credit for specified disaster-damaged businesses.”

(e) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2015.

SEC. 03. DISASTER-RELATED MEDICAL EXPENSES.

(a) **IN GENERAL.**—Section 213 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(g) **DISASTER-RELATED MEDICAL EXPENSES.**—

“(1) **IN GENERAL.**—In the case of expenses directly related to an injury caused by a federally declared disaster occurring during the taxable year or the preceding taxable year, there shall be allowed a separate deduction under this section, which shall be determined under this section (without regard to this subsection), except that—

“(A) subsection (a) shall be applied by substituting ‘zero percent’ for ‘10 percent’, and

“(B) subsection (f) shall be applied by substituting ‘zero percent’ for ‘7.5 percent’.

“(2) **COORDINATION.**—Any expense taken into account under paragraph (1) shall not be treated as an expense taken into account under this section (without regard to this section).

“(3) **FEDERALLY DECLARED DISASTER.**—For purposes of this subsection, the term ‘federally declared disaster’ shall have the meaning given such term under section 165(i)(5).”

(b) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply with respect to disasters occurring after the date of the enactment of this Act.

SEC. 04. EXPENSING OF QUALIFIED DISASTER EXPENSES.

(a) **IN GENERAL.**—Section 198A(b)(2)(A)(ii) of the Internal Revenue Code of 1986, as

added by section 01 of this division, is amended by striking “and before January 1, 2016.”

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to amounts paid or incurred after December 31, 2015.

SEC. 05. LOSSES ATTRIBUTABLE TO DISASTERS.

(a) **IN GENERAL.**—Section 165(h)(3)(B)(i)(I) of the Internal Revenue Code of 1986, as amended by section 03 of this division, is amended by striking “the period beginning after December 31, 2011, and before January 1, 2016,” and inserting “any period beginning after December 31, 2011.”

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to disasters declared in taxable years beginning after December 31, 2015.

SEC. 06. NET OPERATING LOSSES ATTRIBUTABLE TO DISASTERS.

(a) **IN GENERAL.**—Section 172(i)(1)(A)(i)(I) of the Internal Revenue Code of 1986 is amended by striking “and before January 1, 2016.”

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to disasters declared in taxable years beginning after December 31, 2015.

SEC. 07. SPECIAL RULES FOR USE OF RETIREMENT FUNDS IN CONNECTION WITH FEDERALLY DECLARED DISASTERS.

(a) **WITHDRAWALS.**—Section 72(t)(11)(A) of the Internal Revenue Code of 1986, as amended by section 08 of this division, is amended by striking “2011 and before January 1, 2016,” and inserting “2011.”

(b) **LOANS.**—Section 72(p)(6)(C)(ii) of such Code is amended by striking “and ending on December 31, 2016”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to distributions with respect to disaster declared after December 31, 2015.

SEC. 08. ADDITIONAL EXEMPTION FOR HOUSING QUALIFIED DISASTER DISPLACED INDIVIDUALS.

(a) **IN GENERAL.**—Section 151(f)(3)(B)(i) of the Internal Revenue Code of 1986, as amended by section 09 of this division, is amended by striking “and before 2016”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2015.

SEC. 09. EXCLUSIONS OF CERTAIN CANCELLATIONS OF INDEBTEDNESS BY REASON OF DISASTERS.

(a) **IN GENERAL.**—Section 108(j)(3) of the Internal Revenue Code of 1986, as amended by section 10 of this division, is amended by striking “and before 2016”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to discharges made on or after December 31, 2015.

SEC. 10. SPECIAL RULE FOR DETERMINING EARNED INCOME OF INDIVIDUALS AFFECTED BY FEDERALLY DECLARED DISASTERS.

(a) **IN GENERAL.**—Section 32(n)(2) of the Internal Revenue Code of 1986, as amended by section 11 of this division, is amended by striking “and before 2016”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2015.

SEC. 11. QUALIFIED DISASTER AREA RECOVERY BONDS.

(a) **IN GENERAL.**—Section 146A(b)(4) of the Internal Revenue Code of 1986, as amended by section 14 of this division, is further amended by striking “and before January 1, 2017”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to obligations issued after December 31, 2015.

SEC. 12. ADDITIONAL LOW-INCOME HOUSING CREDIT ALLOCATIONS.

(a) **IN GENERAL.**—Section 42(h)(3)(J) of the Internal Revenue Code of 1986, as amended by section 15 of this division, is amended—

(1) in clause (i) by striking “In the case of calendar year 2016,” and inserting “In the case of a calendar year beginning after 2015,”

(2) in clause (ii)(II) by striking “2015” and inserting “the preceding calendar year”, and

(3) in clause (iii) by striking “substituting ‘January 1 of the calendar year in which the taxable year ends’ for ‘January 1, 2015’”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall take effect on the date of the enactment of this Act.

SA 1792. Mr. LANKFORD submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. . NO TAX EXEMPT BONDS FOR PROFESSIONAL STADIUMS.

(a) **IN GENERAL.**—Section 103(b), as amended by this Act, is further amended by adding at the end the following new paragraph:

“(4) **PROFESSIONAL STADIUM BOND.**—Any professional stadium bond.”

(b) **PROFESSIONAL STADIUM BOND DEFINED.**—Subsection (c) of section 103 is amended by adding at the end the following new paragraph:

“(3) **PROFESSIONAL STADIUM BOND.**—The term ‘professional stadium bond’ means any bond issued as part of an issue any proceeds of which are used to finance or refinance capital expenditures allocable to a facility (or appurtenant real property) which, during at least 5 days during any calendar year, is used as a stadium or arena for professional sports exhibitions, games, or training.”

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to bonds issued after November 2, 2017.

SA 1793. Mrs. FISCHER submitted an amendment intended to be proposed by her to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike section 13404 and insert the following:

SEC. 13404. EMPLOYER CREDIT FOR PAID FAMILY AND MEDICAL LEAVE.

(a) **IN GENERAL.**—

(1) **ALLOWANCE OF CREDIT.**—Subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

“SEC. 45S. EMPLOYER CREDIT FOR PAID FAMILY AND MEDICAL LEAVE.

“(a) **ESTABLISHMENT OF CREDIT.**—

“(1) **IN GENERAL.**—For purposes of section 38, in the case of an eligible employer, the paid family and medical leave credit is an amount equal to the applicable percentage of the amount of wages paid to qualifying employees during any period in which such employees are on family and medical leave.

“(2) **APPLICABLE PERCENTAGE.**—For purposes of paragraph (1), the term ‘applicable percentage’ means 12.5 percent increased (but not above 25 percent) by 0.25 percentage points for each percentage point by which the rate of payment (as described under subsection (c)(1)(B)) exceeds 50 percent.

“(b) **LIMITATION.**—

“(1) **IN GENERAL.**—The credit allowed under subsection (a) with respect to any employee for any taxable year shall not exceed an amount equal to the product of the normal hourly wage rate of such employee for each

hour (or fraction thereof) of actual services performed for the employer and the number of hours (or fraction thereof) for which family and medical leave is taken.

“(2) NON-HOURLY WAGE RATE.—For purposes of paragraph (1), in the case of any employee who is not paid on an hourly wage rate, the wages of such employee shall be prorated to an hourly wage rate under regulations established by the Secretary.

“(3) MAXIMUM AMOUNT OF LEAVE SUBJECT TO CREDIT.—The amount of family and medical leave that may be taken into account with respect to any employee under subsection (a) for any taxable year shall not exceed 12 weeks.

“(c) ELIGIBLE EMPLOYER.—For purposes of this section—

“(1) IN GENERAL.—The term ‘eligible employer’ means any employer who has in place a policy that meets the following requirements:

“(A) The policy provides—

“(i) in the case of a qualifying employee who is not a part-time employee (as defined in section 4980E(d)(4)(B)), not less than 2 weeks of annual paid family and medical leave, and

“(ii) in the case of a qualifying employee who is a part-time employee, an amount of annual paid family and medical leave that is not less than an amount which bears the same ratio to the amount of annual paid family and medical leave that is provided to a qualifying employee described in clause (i) as—

“(I) the number of hours the employee is expected to work during any week, bears to

“(II) the number of hours an equivalent qualifying employee described in clause (i) is expected to work during the week.

“(B) The policy requires that the rate of payment under the program is not less than 50 percent of the wages normally paid to such employee for services performed for the employer.

“(2) SPECIAL RULE FOR CERTAIN EMPLOYERS.—

“(A) IN GENERAL.—An added employer shall not be treated as an eligible employer unless such employer provides paid family and medical leave in compliance with a policy which ensures that the employer—

“(i) will not interfere with, restrain, or deny the exercise of or the attempt to exercise, any right provided under the policy, and

“(ii) will not discharge or in any other manner discriminate against any individual for opposing any practice prohibited by the policy.

“(B) ADDED EMPLOYER; ADDED EMPLOYEE.—For purposes of this paragraph—

“(i) ADDED EMPLOYEE.—The term ‘added employee’ means a qualifying employee who is not covered by title I of the Family and Medical Leave Act of 1993, as amended.

“(ii) ADDED EMPLOYER.—The term ‘added employer’ means an eligible employer (determined without regard to this paragraph), whether or not covered by that title I, who offers paid family and medical leave to added employees.

“(3) AGGREGATION RULE.—All persons which are treated as a single employer under subsections (a) and (b) of section 52 shall be treated as a single taxpayer.

“(4) TREATMENT OF BENEFITS MANDATED OR PAID FOR BY STATE OR LOCAL GOVERNMENTS.—For purposes of this section, any leave which is paid by a State or local government or required by State or local law shall not be taken into account in determining the amount of paid family and medical leave provided by the employer.

“(5) NO INFERENCE.—Nothing in this subsection shall be construed as subjecting an employer to any penalty, liability, or other

consequence (other than ineligibility for the credit allowed by reason of subsection (a) or recapturing the benefit of such credit) for failure to comply with the requirements of this subsection.

“(d) QUALIFYING EMPLOYEES.—For purposes of this section, the term ‘qualifying employee’ means any employee (as defined in section 3(e) of the Fair Labor Standards Act of 1938, as amended) who—

“(1) has been employed by the employer for 1 year or more, and

“(2) for the preceding year, had compensation not in excess of an amount equal to 60 percent of the amount applicable for such year under clause (i) of section 414(q)(1)(B).

“(e) FAMILY AND MEDICAL LEAVE.—

“(1) IN GENERAL.—Except as provided in paragraph (2), for purposes of this section, the term ‘family and medical leave’ means leave for any 1 or more of the purposes described under subparagraph (A), (B), (C), (D), or (E) of paragraph (1), or paragraph (3), of section 102(a) of the Family and Medical Leave Act of 1993, as amended, whether the leave is provided under that Act or by a policy of the employer.

“(2) EXCLUSION.—If an employer provides paid leave as vacation leave, personal leave, or medical or sick leave (other than leave specifically for 1 or more of the purposes referred to in paragraph (1)), that paid leave shall not be considered to be family and medical leave under paragraph (1).

“(3) DEFINITIONS.—In this subsection, the terms ‘vacation leave’, ‘personal leave’, and ‘medical or sick leave’ mean those 3 types of leave, within the meaning of section 102(d)(2) of that Act.

“(f) DETERMINATIONS MADE BY SECRETARY OF TREASURY.—For purposes of this section, any determination as to whether an employer or an employee satisfies the applicable requirements for an eligible employer (as described in subsection (c)) or qualifying employee (as described in subsection (d)), respectively, shall be made by the Secretary based on such information, to be provided by the employer, as the Secretary determines to be necessary or appropriate.

“(g) WAGES.—For purposes of this section, the term ‘wages’ has the meaning given such term by subsection (b) of section 3306 (determined without regard to any dollar limitation contained in such section). Such term shall not include any amount taken into account for purposes of determining any other credit allowed under this subpart.

“(h) ELECTION TO HAVE CREDIT NOT APPLY.—

“(1) IN GENERAL.—A taxpayer may elect to have this section not apply for any taxable year.

“(2) OTHER RULES.—Rules similar to the rules of paragraphs (2) and (3) of section 51(j) shall apply for purposes of this subsection.

“(i) TERMINATION.—This section shall not apply to wages paid in taxable years beginning after December 31, 2019.”

(b) CREDIT PART OF GENERAL BUSINESS CREDIT.—Section 38(b) is amended by striking “plus” at the end of paragraph (35), by striking the period at the end of paragraph (36) and inserting “, plus”, and by adding at the end the following new paragraph:

“(37) in the case of an eligible employer (as defined in section 45S(c)), the paid family and medical leave credit determined under section 45S(a).”

(c) CREDIT ALLOWED AGAINST AMT.—Subparagraph (B) of section 38(c)(4) is amended by redesignating clauses (ix) through (xi) as clauses (x) through (xii), respectively, and by inserting after clause (viii) the following new clause:

“(ix) the credit determined under section 45S.”

(d) CONFORMING AMENDMENTS.—

(1) DENIAL OF DOUBLE BENEFIT.—Section 280C(a) is amended by inserting “45S(a),” after “45P(a).”

(2) ELECTION TO HAVE CREDIT NOT APPLY.—Section 6501(m) is amended by inserting “45S(h),” after “45H(g).”

(3) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

“Sec. 45S. Employer credit for paid family and medical leave.”

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to wages paid in taxable years beginning after December 31, 2017.

SA 1794. Mr. CASSIDY submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 55, strike line 6 and all that follows through page 66, line 16, and insert the following:

SEC. 11029. RELIEF FOR 2016 DISASTER AREAS.

(a) IN GENERAL.—For purposes of this section, the term “2016 disaster area” means any area with respect to which a major disaster has been declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act during calendar year 2016.

(b) SPECIAL RULES FOR USE OF RETIREMENT FUNDS WITH RESPECT TO AREAS DAMAGED BY 2016 DISASTERS.—

(1) TAX-FAVORED WITHDRAWALS FROM RETIREMENT PLANS.—

(A) IN GENERAL.—Section 72(t) of the Internal Revenue Code of 1986 shall not apply to any qualified 2016 disaster distribution.

(B) AGGREGATE DOLLAR LIMITATION.—

(i) IN GENERAL.—For purposes of this subsection, the aggregate amount of distributions received by an individual which may be treated as qualified 2016 disaster distributions for any taxable year shall not exceed the excess (if any) of—

(I) \$100,000, over

(II) the aggregate amounts treated as qualified 2016 disaster distributions received by such individual for all prior taxable years.

(ii) TREATMENT OF PLAN DISTRIBUTIONS.—If a distribution to an individual would (without regard to clause (i)) be a qualified 2016 disaster distribution, a plan shall not be treated as violating any requirement of this title merely because the plan treats such distribution as a qualified 2016 disaster distribution, unless the aggregate amount of such distributions from all plans maintained by the employer (and any member of any controlled group which includes the employer) to such individual exceeds \$100,000.

(iii) CONTROLLED GROUP.—For purposes of clause (ii), the term “controlled group” means any group treated as a single employer under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue Code of 1986.

(C) AMOUNT DISTRIBUTED MAY BE REPAID.—

(i) IN GENERAL.—Any individual who receives a qualified 2016 disaster distribution may, at any time during the 3-year period beginning on the day after the date on which such distribution was received, make one or more contributions in an aggregate amount not to exceed the amount of such distribution to an eligible retirement plan of which such individual is a beneficiary and to which a rollover contribution of such distribution could be made under section 402(c), 403(a)(4), 403(b)(8), 408(d)(3), or 457(e)(16) of the Internal Revenue Code of 1986, as the case may be.

(ii) TREATMENT OF REPAYMENTS OF DISTRIBUTIONS FROM ELIGIBLE RETIREMENT PLANS OTHER THAN IRAS.—For purposes of this title, if a contribution is made pursuant to clause (i) with respect to a qualified 2016 disaster distribution from an eligible retirement plan other than an individual retirement plan, then the taxpayer shall, to the extent of the amount of the contribution, be treated as having received the qualified 2016 disaster distribution in an eligible rollover distribution (as defined in section 402(c)(4) of the Internal Revenue Code of 1986) and as having transferred the amount to the eligible retirement plan in a direct trustee to trustee transfer within 60 days of the distribution.

(iii) TREATMENT OF REPAYMENTS FOR DISTRIBUTIONS FROM IRAS.—For purposes of the Internal Revenue Code of 1986, if a contribution is made pursuant to clause (i) with respect to a qualified 2016 disaster distribution from an individual retirement plan (as defined by section 7701(a)(37) of the Internal Revenue Code of 1986), then, to the extent of the amount of the contribution, the qualified 2016 disaster distribution shall be treated as a distribution described in section 408(d)(3) of such Code and as having been transferred to the eligible retirement plan in a direct trustee to trustee transfer within 60 days of the distribution.

(D) DEFINITIONS.—For purposes of this paragraph—

(i) QUALIFIED 2016 DISASTER DISTRIBUTION.—Except as provided in subparagraph (B), the term “qualified 2016 disaster distribution” means any distribution from an eligible retirement plan made on or after January 1, 2016, and before January 1, 2018, to an individual whose principal place of abode at any time during calendar year 2016 was located in a disaster area described in subsection (a) and who has sustained an economic loss by reason of the events giving rise to the Presidential declaration described in subsection (a) which was applicable to such area.

(ii) ELIGIBLE RETIREMENT PLAN.—The term “eligible retirement plan” shall have the meaning given such term by section 402(c)(8)(B) of the Internal Revenue Code of 1986.

(E) INCOME INCLUSION SPREAD OVER 3-YEAR PERIOD.—

(i) IN GENERAL.—In the case of any qualified 2016 disaster distribution, unless the taxpayer elects not to have this subparagraph apply for any taxable year, any amount required to be included in gross income for such taxable year shall be so included ratably over the 3-taxable-year period beginning with such taxable year.

(ii) SPECIAL RULE.—For purposes of clause (i), rules similar to the rules of subparagraph (E) of section 408A(d)(3) of the Internal Revenue Code of 1986 shall apply.

(F) SPECIAL RULES.—

(i) EXEMPTION OF DISTRIBUTIONS FROM TRUSTEE TO TRUSTEE TRANSFER AND WITHHOLDING RULES.—For purposes of sections 401(a)(31), 402(f), and 3405 of the Internal Revenue Code of 1986, qualified 2016 disaster distribution shall not be treated as eligible rollover distributions.

(ii) QUALIFIED 2016 DISASTER DISTRIBUTIONS TREATED AS MEETING PLAN DISTRIBUTION REQUIREMENTS.—For purposes of the Internal Revenue Code of 1986, a qualified 2016 disaster distribution shall be treated as meeting the requirements of sections 401(k)(2)(B)(i), 403(b)(7)(A)(ii), 403(b)(11), and 457(d)(1)(A) of the Internal Revenue Code of 1986.

(2) PROVISIONS RELATING TO PLAN AMENDMENTS.—

(A) IN GENERAL.—If this paragraph applies to any amendment to any plan or annuity contract, such plan or contract shall be treated as being operated in accordance with

the terms of the plan during the period described in subparagraph (B)(ii)(I).

(B) AMENDMENTS TO WHICH SUBSECTION APPLIES.—

(i) IN GENERAL.—This paragraph shall apply to any amendment to any plan or annuity contract which is made—

(I) pursuant to any provision of this section, or pursuant to any regulation under any provision of this section; and

(II) on or before the last day of the first plan year beginning on or after January 1, 2018, or such later date as the Secretary prescribes.

In the case of a governmental plan (as defined in section 414(d) of the Internal Revenue Code of 1986), subclause (II) shall be applied by substituting the date which is 2 years after the date otherwise applied under subclause (II).

(ii) CONDITIONS.—This paragraph shall not apply to any amendment unless—

(I) during the period—

(aa) beginning on the date that this section or the regulation described in clause (i)(I) takes effect (or in the case of a plan or contract amendment not required by this section or such regulation, the effective date specified by the plan); and

(bb) ending on the date described in clause (i)(II) (or, if earlier, the date the plan or contract amendment is adopted), the plan or contract is operated as if such plan or contract amendment were in effect; and

(II) such plan or contract amendment applies retroactively for such period.

(C) SPECIAL RULES FOR PERSONAL CASUALTY LOSSES RELATED TO 2016 MAJOR DISASTER.—

(1) IN GENERAL.—If an individual has a net disaster loss for any taxable year beginning after December 31, 2017, and before January 1, 2026—

(A) the amount determined under section 165(h)(2)(A)(ii) of the Internal Revenue Code of 1986 shall be equal to the sum of—

(i) such net disaster loss, and

(ii) so much of the excess referred to in the matter preceding clause (i) of section 165(h)(2)(A) of such Code (reduced by the amount in clause (i) of this subparagraph) as exceeds 10 percent of the adjusted gross income of the individual,

(B) section 165(h)(1) of such Code shall be applied by substituting “\$500” for “\$500 (\$100 for taxable years beginning after December 31, 2009)”.

(C) the standard deduction determined under section 63(c) of such Code shall be increased by the net disaster loss, and

(D) section 56(b)(1)(E) of such Code shall not apply to so much of the standard deduction as is attributable to the increase under subparagraph (C) of this paragraph.

(2) NET DISASTER LOSS.—For purposes of this subsection, the term “net disaster loss” means the excess of qualified disaster-related personal casualty losses over personal casualty gains (as defined in section 165(h)(3)(A) of the Internal Revenue Code of 1986).

(3) QUALIFIED DISASTER-RELATED PERSONAL CASUALTY LOSSES.—For purposes of this paragraph, the term “qualified disaster-related personal casualty losses” means losses described in section 165(c)(3) of the Internal Revenue Code of 1986 which arise in a disaster area described in subsection (a) on or after January 1, 2016, and which are attributable to the events giving rise to the Presidential declaration described in subsection (a) which was applicable to such area.

SA 1795. Mr. FRANKEN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself

and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

In section 20001(b), add at the end the following:

(6) CERTAIN REQUIREMENTS FOR LEASES.—The Secretary shall ensure that any lease issued under this section shall include—

(A) a requirement that the lessee comply with the Buy American requirements in Executive Order 13788 (82 Fed. Reg. 18837 (April 18, 2017)); and

(B) a requirement that any pipeline constructed under the lease use materials and equipment produced in the United States, to the maximum extent practicable, in accordance with the Presidential Memorandum for the Secretary of Commerce entitled “Construction of American Pipelines” (82 Fed. Reg. 8659 (January 24, 2017)).

SA 1796. Mr. FRANKEN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

In section 20001(b), add at the end the following:

(6) PROHIBITION ON EXPORTS.—A lease issued under this section shall include provisions prohibiting the exportation of oil or gas produced under the lease.

SA 1797. Ms. WARREN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Strike part VI of subtitle A of title I and insert the following:

PART VI—NIH AND FDA FUNDING

SEC. 11061. NIH AND FDA FUNDING.

(a) APPROPRIATION.—There is authorized to be appropriated, and there is appropriated, out of amounts in the Treasury not otherwise obligated, to the Secretary of Health and Human Services (referred to in this section as the “Secretary”), \$80,000,000,000 for fiscal year 2018, for the purpose of providing additional funding to the National Institutes of Health and the Food and Drug Administration. Amounts appropriated under this subsection shall remain available until expended.

(b) ALLOCATION.—The Secretary shall allocate the amount appropriated under subsection (a) to each of the Institutes of Health and the Food and Drug Administration by distributing to each such agency a portion of the amount so appropriated that bears the same relation to the total amount appropriated under subsection (a) as the amount of discretionary funds appropriated to such agency for fiscal year 2017 bears to the total amount of discretionary funding appropriated to both agencies for fiscal year 2017.

SA 1798. Ms. WARREN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr.

MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of title I, add the following:

**Subtitle —Student Loan
Forgiveness**

SEC. 01. SHORT TITLE.

This subtitle may be cited as the “Student Loan Forgiveness Act of 2017”.

SEC. 02. REPEAL OF INCREASED ESTATE AND GIFT TAX EXEMPTION AND REDUCTION IN CORPORATE TAX RATE.

Notwithstanding any other provision of law, sections 11061, 13001, and 13002 of this Act shall be repealed, and the Internal Revenue Code of 1986 shall be applied as if such sections, and the amendments made thereby, had never been enacted.

SEC. 02. FEDERAL STUDENT LOAN FORGIVENESS.

(a) DEFINITION OF FEDERAL STUDENT LOAN.—In this section, the term “Federal student loan” means a loan that—

(1) originated before the date of enactment of this Act; and

(2) was made, insured, or guaranteed under title IV of the Higher Education Act of 1965 (20 U.S.C. 1070 et seq.), including any loan made under part B, D, or E of such title.

(b) CANCELLATION OF ALL OUTSTANDING FEDERAL DIRECT STUDENT LOANS.—Notwithstanding title IV of the Higher Education Act of 1965 (20 U.S.C. 1070 et seq.) or any other provision of law, the Secretary of Education shall, as appropriate for each Federal student loan—

(1) cancel the balance of interest, principal, and fees due on such loan as of the date of such cancellation; or

(2) assume, through the holder of such loan, the obligation to repay the balance of interest, principal, and fees due on such loan, as of the date of such assumption.

SA 1799. Ms. WARREN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of title I, insert the following:

Subtitle —Student Loan Refinancing

SEC. 01. SHORT TITLE.

This subtitle may be cited as the “Bank on Students Loan Refinancing Act of 2017”.

SEC. 02. REPEAL OF INCREASED ESTATE AND GIFT TAX EXEMPTION.

Section 11061 of this Act is repealed and the Internal Revenue Code of 1986 shall be applied as if such section, and the amendments made thereby, had never taken effect.

SEC. 03. REFINANCING PROGRAMS.

(a) PROGRAM AUTHORITY.—Section 451(a) of the Higher Education Act of 1965 (20 U.S.C. 1087a(a)) is amended—

(1) by striking “and (2)” and inserting “(2)”; and

(2) by inserting “; and (3) to make loans under section 460A and section 460B” after “section 459A”.

(b) REFINANCING PROGRAM.—Part D of title IV of the Higher Education Act of 1965 (20 U.S.C. 1087a et seq.) is amended by adding at the end the following:

“SEC. 460A. REFINANCING FFEL AND FEDERAL DIRECT LOANS.

“(a) IN GENERAL.—Beginning not later than 180 days after the date of enactment of

the Bank on Students Loan Refinancing Act of 2017, the Secretary shall establish a program under which the Secretary, upon the receipt of an application from a qualified borrower, makes a loan under this part, in accordance with the provisions of this section, in order to permit the borrower to obtain the interest rate provided under subsection (c).

“(b) REFINANCING DIRECT LOANS.—

“(1) FEDERAL DIRECT LOANS.—Upon application of a qualified borrower, the Secretary shall repay a Federal Direct Stafford Loan, a Federal Direct Unsubsidized Stafford Loan, a Federal Direct PLUS Loan, or a Federal Direct Consolidation Loan of the qualified borrower, for which the first disbursement was made, or the application for the consolidation loan was received, before July 1, 2017, with the proceeds of a refinanced Federal Direct Stafford Loan, a Federal Direct Unsubsidized Stafford Loan, a Federal Direct PLUS Loan, or a Federal Direct Consolidation Loan, respectively, issued to the borrower in an amount equal to the sum of the unpaid principal, accrued unpaid interest, and late charges of the original loan.

“(2) REFINANCING FFEL PROGRAM LOANS AS REFINANCED FEDERAL DIRECT LOANS.—Upon application of a qualified borrower for any loan that was made, insured, or guaranteed under part B and for which the first disbursement was made, or the application for the consolidation loan was received, before July 1, 2010, the Secretary shall make a loan under this part, in an amount equal to the sum of the unpaid principal, accrued unpaid interest, and late charges of the original loan to the borrower in accordance with the following:

“(A) The Secretary shall pay the proceeds of such loan to the eligible lender of the loan made, insured, or guaranteed under part B, in order to discharge the borrower from any remaining obligation to the lender with respect to the original loan.

“(B) A loan made under this section that was—

“(i) a loan originally made, insured, or guaranteed under section 428 shall be a Federal Direct Stafford Loan;

“(ii) a loan originally made, insured, or guaranteed under section 428B shall be a Federal Direct PLUS Loan;

“(iii) a loan originally made, insured, or guaranteed under section 428H shall be a Federal Direct Unsubsidized Stafford Loan; and

“(iv) a loan originally made, insured, or guaranteed under section 428C shall be a Federal Direct Consolidation Loan.

“(C) The interest rate for each loan made by the Secretary under this paragraph shall be the rate provided under subsection (c).

“(c) INTEREST RATES.—

“(1) IN GENERAL.—The interest rate for the refinanced Federal Direct Stafford Loans, Federal Direct Unsubsidized Stafford Loans, Federal Direct PLUS Loans, and Federal Direct Consolidation Loans, shall be a rate equal to—

“(A) in any case where the original loan was a loan under section 428 or 428H, a Federal Direct Stafford loan or a Federal Direct Unsubsidized Stafford Loan, that was issued to an undergraduate student, a rate equal to the rate for Federal Direct Stafford Loans and Federal Direct Unsubsidized Stafford Loans issued to undergraduate students for the 12-month period beginning on July 1, 2016, and ending on June 30, 2017;

“(B) in any case where the original loan was a loan under section 428 or 428H, a Federal Direct Stafford Loan or a Federal Direct Unsubsidized Stafford Loan, that was issued to a graduate or professional student, a rate equal to the rate for Federal Direct Unsubsidized Stafford Loans issued to graduate or

professional students for the 12-month period beginning on July 1, 2016, and ending on June 30, 2017;

“(C) in any case where the original loan was a loan under section 428B or a Federal Direct PLUS Loan, a rate equal to the rate for Federal Direct PLUS Loans for the 12-month period beginning on July 1, 2016, and ending on June 30, 2017; and

“(D) in any case where the original loan was a loan under section 428C or a Federal Direct Consolidation Loan, a rate calculated in accordance with paragraph (2).

“(2) INTEREST RATES FOR CONSOLIDATION LOANS.—

“(A) METHOD OF CALCULATION.—In order to determine the interest rate for any refinanced Federal Direct Consolidation Loan under paragraph (1)(D), the Secretary shall—

“(i) determine each of the component loans that were originally consolidated in the loan under section 428C or the Federal Direct Consolidation Loan, and calculate the proportion of the unpaid principal balance of the loan under section 428C or the Federal Direct Consolidation Loan that each component loan represents;

“(ii) use the proportions determined in accordance with clause (i) and the interest rate applicable for each component loan, as determined under subparagraph (B), to calculate the weighted average of the interest rates on the loans consolidated into the loan under section 428C or the Federal Direct Consolidation Loan; and

“(iii) apply the weighted average calculated under clause (ii) as the interest rate for the refinanced Federal Direct Consolidation Loan.

“(B) INTEREST RATES FOR COMPONENT LOANS.—The interest rates for the component loans of a loan made under section 428C or a Federal Direct Consolidation Loan shall be the following:

“(i) The interest rate for any loan under section 428 or 428H, Federal Direct Stafford Loan or Federal Direct Unsubsidized Stafford Loan issued to an undergraduate student shall be a rate equal to the lesser of—

“(I) the rate for Federal Direct Stafford Loans and Federal Direct Unsubsidized Stafford Loans issued to undergraduate students for the 12-month period beginning on July 1, 2016, and ending on June 30, 2017; or

“(II) the original interest rate of the component loan.

“(ii) The interest rate for any loan under section 428 or 428H, Federal Direct Stafford Loan or Federal Direct Unsubsidized Stafford Loan issued to a graduate or professional student shall be a rate equal to the lesser of—

“(I) the rate for Federal Direct Unsubsidized Stafford Loans issued to graduate or professional students for the 12-month period beginning on July 1, 2016, and ending on June 30, 2017; or

“(II) the original interest rate of the component loan.

“(iii) The interest rate for any loan under section 428B or Federal Direct PLUS Loan shall be a rate equal to the lesser of—

“(I) the rate for Federal Direct PLUS Loans for the 12-month period beginning on July 1, 2016, and ending on June 30, 2017; or

“(II) the original interest rate of the component loan.

“(iv) The interest rate for any component loan that is a loan under section 428C or a Federal Direct Consolidation Loan shall be the weighted average of the interest rates that would apply under this subparagraph for each loan comprising the component consolidation loan.

“(v) The interest rate for any eligible loan that is a component of a loan made under section 428C or a Federal Direct Consolidation Loan and is not described in clauses (i)

through (iv) shall be the interest rate on the original component loan.

“(3) **FIXED RATE.**—The applicable rate of interest determined under paragraph (1) for a refinanced loan under this section shall be fixed for the period of the loan.

“(d) **TERMS AND CONDITIONS OF LOANS.**—

“(1) **IN GENERAL.**—A loan that is refinanced under this section shall have the same terms and conditions as the original loan, except as otherwise provided in this section.

“(2) **NO AUTOMATIC EXTENSION OF REPAYMENT PERIOD.**—Refinancing a loan under this section shall not result in the extension of the duration of the repayment period of the loan, and the borrower shall retain the same repayment term that was in effect on the original loan. Nothing in this paragraph shall be construed to prevent a borrower from electing a different repayment plan at any time in accordance with section 455(d)(3).

“(e) **DEFINITION OF QUALIFIED BORROWER.**—

“(1) **IN GENERAL.**—For purposes of this section, the term ‘qualified borrower’ means a borrower—

“(A) of a loan under this part or part B for which the first disbursement was made, or the application for a consolidation loan was received, before July 1, 2017; and

“(B) who meets the eligibility requirements based on income or debt-to-income ratio established by the Secretary.

“(2) **INCOME REQUIREMENTS.**—Not later than 180 days after the date of enactment of the Bank on Students Loan Refinancing Act of 2017, the Secretary shall establish eligibility requirements based on income or debt-to-income ratio that take into consideration providing access to refinancing under this section for borrowers with the greatest financial need.

“(f) **NOTIFICATION TO BORROWERS.**—The Secretary, in coordination with the Director of the Bureau of Consumer Financial Protection, shall undertake a campaign to alert borrowers of loans that are eligible for refinancing under this section that the borrowers are eligible to apply for such refinancing. The campaign shall include the following activities:

“(1) Developing consumer information materials about the availability of Federal student loan refinancing.

“(2) Requiring servicers of loans under this part or part B to provide such consumer information to borrowers in a manner determined appropriate by the Secretary, in consultation with the Director of the Bureau of Consumer Financial Protection.

“SEC. 460B. FEDERAL DIRECT REFINANCED PRIVATE LOAN PROGRAM.

“(a) **DEFINITIONS.**—In this section:

“(1) **ELIGIBLE PRIVATE EDUCATION LOAN.**—The term ‘eligible private education loan’ means a private education loan, as defined in section 140(a) of the Truth in Lending Act (15 U.S.C. 1650(a)), that—

“(A) was disbursed to the borrower before July 1, 2017; and

“(B) was for the borrower’s own postsecondary educational expenses for an eligible program at an institution of higher education participating in the loan program under this part, as of the date that the loan was disbursed.

“(2) **FEDERAL DIRECT REFINANCED PRIVATE LOAN.**—The term ‘Federal Direct Refinanced Private Loan’ means a loan issued under subsection (b)(1).

“(3) **PRIVATE EDUCATIONAL LENDER.**—The term ‘private educational lender’ has the meaning given the term in section 140(a) of the Truth in Lending Act (15 U.S.C. 1650(a)).

“(4) **QUALIFIED BORROWER.**—The term ‘qualified borrower’ means an individual who—

“(A) has an eligible private education loan;

“(B) has been current on payments on the eligible private education loan for the 6 months prior to the date of the qualified borrower’s application for refinancing under this section, and is in good standing on the loan at the time of such application;

“(C) is not in default on the eligible private education loan or on any loan made, insured, or guaranteed under this part or part B or E; and

“(D) meets the eligibility requirements described in subsection (b)(2).

“(b) **PROGRAM AUTHORIZED.**—

“(1) **IN GENERAL.**—The Secretary, in consultation with the Secretary of the Treasury, shall carry out a program under which the Secretary, upon application by a qualified borrower who has an eligible private education loan, shall issue such borrower a loan under this part in accordance with the following:

“(A) The loan issued under this program shall be in an amount equal to the sum of the unpaid principal, accrued unpaid interest, and late charges of the private education loan.

“(B) The Secretary shall pay the proceeds of the loan issued under this program to the private educational lender of the private education loan, in order to discharge the qualified borrower from any remaining obligation to the lender with respect to the original loan.

“(C) The Secretary shall require that the qualified borrower undergo loan counseling that provides all of the information and counseling required under clauses (i) through (viii) of section 485(b)(1)(A) before the loan is refinanced in accordance with this section, and before the proceeds of such loan are paid to the private educational lender.

“(D) The Secretary shall issue the loan as a Federal Direct Refinanced Private Loan, which shall have the same terms, conditions, and benefits as a Federal Direct Unsubsidized Stafford Loan, except as otherwise provided in this section.

“(2) **BORROWER ELIGIBILITY.**—Not later than 180 days after the date of enactment of the Bank on Students Loan Refinancing Act of 2017, the Secretary, in consultation with the Secretary of the Treasury and the Director of the Bureau of Consumer Financial Protection, shall establish eligibility requirements—

“(A) based on income or debt-to-income ratio that take into consideration providing access to refinancing under this section for borrowers with the greatest financial need;

“(B) to ensure eligibility only for borrowers in good standing;

“(C) to minimize inequities between Federal Direct Refinanced Private Loans and other Federal student loans;

“(D) to preclude windfall profits for private educational lenders; and

“(E) to ensure full access to the program authorized in this subsection for borrowers with private loans who otherwise meet the criteria established in accordance with subparagraphs (A) and (B).

“(c) **INTEREST RATE.**—

“(1) **IN GENERAL.**—The interest rate for a Federal Direct Refinanced Private Loan is—

“(A) in the case of a Federal Direct Refinanced Private Loan for a private education loan originally issued for undergraduate postsecondary educational expenses, a rate equal to the rate for Federal Direct Stafford Loans and Federal Direct Unsubsidized Stafford Loans issued to undergraduate students for the 12-month period beginning on July 1, 2016, and ending on June 30, 2017; and

“(B) in the case of a Federal Direct Refinanced Private Loan for a private education loan originally issued for graduate or professional degree postsecondary educational expenses, a rate equal to the rate for Federal

Direct Unsubsidized Stafford Loans issued to graduate or professional students for the 12-month period beginning on July 1, 2016, and ending on June 30, 2017.

“(2) **COMBINED UNDERGRADUATE AND GRADUATE STUDY LOANS.**—If a Federal Direct Refinanced Private Loan is for a private education loan originally issued for both undergraduate and graduate or professional postsecondary educational expenses, the interest rate shall be a rate equal to the rate for Federal Direct PLUS Loans for the 12-month period beginning on July 1, 2016, and ending on June 30, 2017.

“(3) **FIXED RATE.**—The applicable rate of interest determined under this subsection for a Federal Direct Refinanced Private Loan shall be fixed for the period of the loan.

“(d) **NO INCLUSION IN AGGREGATE LIMITS.**—The amount of a Federal Direct Refinanced Private Loan or a Federal Direct Consolidated Loan to the extent such loan was used to repay a Federal Direct Refinanced Private Loan, shall not be included in calculating a borrower’s annual or aggregate loan limits under section 428 or 428H.

“(e) **NO ELIGIBILITY FOR SERVICE-RELATED REPAYMENT.**—Notwithstanding sections 428K(a)(2)(A), 428L(b)(2), 455(m)(3)(A), and 460(b), a Federal Direct Refinanced Private Loan, or any Federal Direct Consolidated Loan to the extent such loan was used to repay a Federal Direct Refinanced Private Loan, shall not be eligible for any loan repayment or loan forgiveness program under section 428K, 428L, or 460 or for the repayment plan for public service employees under section 455(m).

“(f) **PRIVATE EDUCATIONAL LENDER REPORTING REQUIREMENT.**—

“(1) **REPORTING REQUIRED.**—Not later than 180 days after the date of enactment of the Bank on Students Loan Refinancing Act of 2017, the Secretary, in consultation with the Secretary of the Treasury and the Director of the Bureau of Consumer Financial Protection, shall establish a requirement that private educational lenders report the data described in paragraph (2) to the Secretary, to Congress, to the Secretary of the Treasury, and to the Director of the Bureau of Consumer Financial Protection, in order to allow for an assessment of the private education loan market.

“(2) **CONTENTS OF REPORTING.**—The data that private educational lenders shall report in accordance with paragraph (1) shall include each of the following about private education loans (as defined in section 140(a) of the Truth in Lending Act (15 U.S.C. 1650(a))):

“(A) The total amount of private education loan debt the lender holds.

“(B) The total number of private education loan borrowers the lender serves.

“(C) The average interest rate on the outstanding private education loan debt held by the lender.

“(D) The proportion of private education loan borrowers who are in default on a loan held by the lender.

“(E) The proportion of the outstanding private education loan volume held by the lender that is in default.

“(F) The proportions of outstanding private education loan borrowers who are 30, 60, and 90 days delinquent.

“(G) The proportions of outstanding private education loan volume that is 30, 60, and 90 days delinquent.

“(g) **NOTIFICATION TO BORROWERS.**—The Secretary, in coordination with the Secretary of the Treasury and the Director of the Bureau of Consumer Financial Protection, shall undertake a campaign to alert borrowers about the availability of private student loan refinancing under this section.”.

(c) AMENDMENTS TO PUBLIC SERVICE REPAYMENT PLAN PROVISIONS.—Section 455(m) of the Higher Education Act of 1965 (20 U.S.C. 1087e(m)) is amended—

(1) by redesignating paragraphs (3) and (4) as paragraphs (4) and (5), respectively;

(2) by inserting after paragraph (2) the following:

“(3) SPECIAL RULES FOR SECTION 460A LOANS.—

“(A) REFINANCED FEDERAL DIRECT LOANS.—Notwithstanding paragraph (1), in determining the number of monthly payments that meet the requirements of such paragraph for an eligible Federal Direct Loan refinanced under section 460A that was originally a loan under this part, the Secretary shall include all monthly payments made on the original loan that meet the requirements of such paragraph.

“(B) REFINANCED FFEL LOANS.—In the case of an eligible Federal Direct Loan refinanced under section 460A that was originally a loan under part B, only monthly payments made after the date on which the loan was refinanced may be included for purposes of paragraph (1).”; and

(3) in paragraph (4)(A) (as redesignated by paragraph (1)), by inserting “(including any Federal Direct Stafford Loan, Federal Direct PLUS Loan, Federal Direct Unsubsidized Stafford Loan, or Federal Direct Consolidation Loan refinanced under section 460A)” before the period at the end.

(d) INCOME-BASED REPAYMENT.—Section 493C of the Higher Education Act of 1965 (20 U.S.C. 1098e) is amended by adding at the end the following:

“(f) SPECIAL RULE FOR REFINANCED LOANS.—

“(1) REFINANCED FEDERAL DIRECT AND FFEL LOANS.—In calculating the period of time during which a borrower of a loan that is refinanced under section 460A has made monthly payments for purposes of subsection (b)(7), the Secretary shall deem the period to include all monthly payments made for the original loan, and all monthly payments made for the refinanced loan, that otherwise meet the requirements of this section.

“(2) FEDERAL DIRECT REFINANCED PRIVATE LOANS.—In calculating the period of time during which a borrower of a Federal Direct Refinanced Private Loan under section 460B has made monthly payments for purposes of subsection (b)(7), the Secretary shall include only payments—

“(A) that are made after the date of the issuance of the Federal Direct Refinanced Private Loan; and

“(B) that otherwise meet the requirements of this section.”.

SA 1800. Ms. WARREN submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of title I, add the following:

Subtitle F—Rebuild America Now

SEC. 16001. SHORT TITLE.

This subtitle may be cited as the “Rebuild America Act of 2017”.

SEC. 16002. REPEAL OF INCREASED ESTATE AND GIFT TAX EXEMPTION AND REDUCTION IN CORPORATE TAX RATE.

The amendments made by sections 11061, 13001, and 13002 of this Act are repealed and shall be applied as if they had never taken effect.

SEC. 16003. NON-FEDERAL COST SHARE OF AFFECTED PROGRAMS.

Notwithstanding any other provision of law (including regulations), the non-Federal share of the cost of any activity carried out using funds provided by this subtitle or an amendment made by this subtitle shall be an amount equal to the product obtained by multiplying—

(1) the non-Federal cost share of the activity, as in effect on the day before the date of enactment of this Act; and

(2) 0.5.

PART I—INFRASTRUCTURE PROGRAMS

SEC. 16011. TRANSPORTATION INFRASTRUCTURE.

(a) HIGHWAY TRUST FUND.—Out of funds of the Treasury not otherwise appropriated, in addition to any other funds made available for the Highway Trust Fund, there is appropriated \$75,000,000,000 for each of fiscal years 2018 through 2025 to the Highway Trust Fund to improve roads, bridges, and other transportation infrastructure in the United States.

(b) INTERCITY PASSENGER AND HIGH-SPEED RAIL SERVICE.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$15,000,000,000 for each of fiscal years 2018 through 2022 to the Secretary of Transportation—

(1) to make quarterly grants to the National Railroad Passenger Corporation for the operation of intercity passenger rail, as authorized by section 101 of the Passenger Rail Investment and Improvement Act of 2008 (division B of Public Law 110-432; 122 Stat. 4908);

(2) to make discretionary grants to States to pay the cost of projects described in subparagraphs (A) and (B) of section 24401(2) of title 49, United States Code, subject to the condition that the Secretary of Transportation shall give priority to projects that support the development of intercity high-speed rail service; and

(3) to carry out section 5309 of title 49, United States Code.

(c) TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$2,000,000,000 for each of fiscal years 2018 through 2022 to provide credit assistance for surface transportation projects of national and regional significance in accordance with chapter 6 of title 23, United States Code.

(d) AIRPORT IMPROVEMENT.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$2,500,000,000 for each of fiscal years 2018 through 2022 to implement airport improvement and noise compatibility projects at public-use airports in accordance with subchapter I of chapter 471 of title 49, United States Code.

(e) NEXT GENERATION AIR TRANSPORTATION SYSTEM.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$3,500,000,000 for each of fiscal years 2018 through 2022 to the Next Generation Air Transportation System Joint Planning and Development Office of the Federal Aviation Administration to accelerate deployment of satellite technology to improve airport safety and capacity.

(f) NATIONAL INFRASTRUCTURE INVESTMENTS.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$5,000,000,000 for each of fiscal years 2018 through 2022 for the discretionary grant program under title I of division K of the Consolidated and Further Continuing Appropriations Act, 2015 (Public Law 113-235) (commonly referred to as the “TIGER Discretionary Grant Program”), subject to the condition that, for projects carried out under that program that are located in rural areas, the Secretary of Transportation may in-

crease the Federal share of the costs of the project to 100 percent.

SEC. 16012. WATER INFRASTRUCTURE.

(a) STATE WATER POLLUTION CONTROL REVOLVING FUNDS.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$6,000,000,000 for each of fiscal years 2018 through 2022 to the Administrator of the Environmental Protection Agency to make capitalization grants to States for the purpose of establishing water pollution control revolving funds under title VI of the Federal Water Pollution Control Act (33 U.S.C. 1381 et seq.).

(b) STATE DRINKING WATER TREATMENT REVOLVING LOAN FUNDS.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$6,000,000,000 for each of fiscal years 2018 through 2022 to the Administrator of the Environmental Protection Agency to make capitalization grants to States for the purpose of establishing drinking water treatment revolving loan funds under section 1452(a) of the Safe Drinking Water Act (42 U.S.C. 300j-12(a)).

(c) WATER INFRASTRUCTURE FINANCE AND INNOVATION.—Out of funds of the Treasury not otherwise appropriated, in addition to the amounts made available under section 5033(a) of the Water Infrastructure Finance and Innovation Act of 2014 (33 U.S.C. 3912(a)), there is appropriated \$2,000,000,000 for each of fiscal years 2018 through 2022 the Administrator of the Environmental Protection Agency to provide long-term, low-interest loans for large water infrastructure projects that are not eligible for funding from a State revolving loan fund, in accordance with the Water Infrastructure Finance and Innovation Act of 2014 (33 U.S.C. 3901 et seq.).

(d) NON-FEDERAL DAMS AND LEVEES.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$2,000,000,000 to the Director of the Federal Emergency Management Agency to carry out the predisaster hazard mitigation program under section 203 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5133) for each of fiscal years 2018 through 2022 for—

(1) minor localized flood reduction projects; and

(2) major flood risk reduction projects.

(e) INLAND WATERWAYS.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$1,500,000,000 for each of fiscal years 2018 through 2022 to the Construction Account of the Corps of Engineers for the construction, replacement, rehabilitation, and expansion of inland waterways projects to improve the movement and transport of goods, subject to the condition that, notwithstanding any other provision of law, none of the amounts provided by this subsection may be cost-shared with any amounts from the Inland Waterways Trust Fund established by section 9506(a) of the Internal Revenue Code of 1986.

(f) HARBOR MAINTENANCE.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$1,500,000,000 for each of fiscal years 2018 through 2022 to the Operation and Maintenance Account of the Corps of Engineers for the eligible operations and maintenance costs of all coastal harbors and channels and for inland harbors to improve the movement of goods through marine ports in the United States.

(g) DAMS AND LEVEES.—

(1) IN GENERAL.—Subject to paragraph (2), out of funds of the Treasury not otherwise appropriated, there is appropriated \$10,000,000,000 for each of fiscal years 2018 through 2022 to the Construction Account of the Corps of Engineers for the following activities:

(A) Activities falling within Dam Safety and Levee Safety Action Classifications 1, 2, and 3.

(B) Activities authorized by subtitle B of title III of the Water Resources Reform and Development Act of 2014 (Public Law 113-121; 128 Stat. 1284) (including the amendments made by that subtitle).

(C) Assistance for flood damage reduction activities authorized by the Water Infrastructure Finance and Innovation Act of 2014 (33 U.S.C. 3901 et seq.).

(2) REQUIREMENTS.—The Secretary of the Army, acting through the Chief of Engineers—

(A) may use the funds appropriated pursuant to this subsection to carry out authorized flood damage reduction and coastal storm damage reduction activities, including the activities authorized by—

(i) section 1001 of the Water Resources Development Act of 2007 (Public Law 110-114; 121 Stat. 1049); and

(ii) section 7002 of the Water Resources Reform and Development Act of 2014 (Public Law 113-121; 128 Stat. 1364); and

(B) shall have unlimited reprogramming authority with respect to those funds.

SEC. 16013. NATIONAL PARK SERVICE.

Out of funds of the Treasury not otherwise appropriated, there is appropriated \$3,000,000,000 for each of fiscal years 2018 through 2022 for—

(1) expenses necessary for the management, operation, and maintenance of areas and facilities administered by the National Park Service; and

(2) the general administration of the National Park Service.

SEC. 16014. MISCELLANEOUS INFRASTRUCTURE.

(a) BROADBAND INITIATIVES PROGRAM.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$2,500,000,000 for each of fiscal years 2018 through 2022 for the broadband initiatives program established under title VI of the Rural Electrification Act of 1936 (7 U.S.C. 950bb et seq.) to expand the access and quality of broadband service across the rural United States.

(b) BROADBAND TECHNOLOGY OPPORTUNITIES PROGRAM.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$2,500,000,000 for each of fiscal years 2018 through 2022 to the Assistant Secretary of Commerce for Communications and Information to make grants for purposes of the Broadband Technology Opportunities Program established under section 6001(a) of the American Recovery and Reinvestment Act of 2009 (47 U.S.C. 1305(a)), including providing access and improving broadband service to underserved areas of the United States.

(c) ELECTRIC GRID.—Out of funds of the Treasury not otherwise appropriated, there is appropriated \$10,000,000,000 for each of fiscal years 2018 through 2022 to the Secretary of Energy for expenses necessary for—

(1) electricity delivery and energy reliability activities to modernize the electric grid, including activities relating to—

(A) demand responsive equipment;

(B) enhanced security and reliability of the energy infrastructure;

(C) energy storage research, development, demonstration, and deployment; and

(D) facilitating recovery from disruptions to the energy supply; and

(2) implementation of the programs authorized under title XIII of the Energy Independence and Security Act of 2007 (42 U.S.C. 17381 et seq.).

SEC. 16015. MAINTENANCE OF FUNDING; ADMINISTRATIVE EXPENSES.

(a) MAINTENANCE OF FUNDING.—The funding provided to any program or account under this part shall supplement (and not supplant) any funding provided for that program or account under any other provision of law.

(b) ADMINISTRATIVE EXPENSES.—Notwithstanding any other provision of law (includ-

ing regulations), a Federal department or agency that receives funds pursuant to this subtitle may use not more than 5 percent of the funds for administrative expenses.

PART II—NATIONAL INFRASTRUCTURE BANK

SEC. 16021. DEFINITIONS.

For purposes of this part, the following definitions shall apply, unless the context requires otherwise:

(1) BANK.—The term “Bank” means the National Infrastructure Development Bank established under section 16022(a).

(2) BOARD.—The term “Board” means the National Infrastructure Development Bank Board.

(3) CHIEF ASSET AND LIABILITY MANAGEMENT OFFICER.—The term “chief asset and liability management officer” means the chief individual responsible for coordinating the management of assets and liabilities of the Bank.

(4) CHIEF COMPLIANCE OFFICER; CCO.—The term “chief compliance officer” or “CCO” means the chief individual responsible for overseeing and managing the compliance and regulatory affairs issues of the Bank.

(5) CHIEF FINANCIAL OFFICER; CFO.—The term “chief financial officer” or “CFO” means the chief individual responsible for managing the financial risks, planning, and reporting of the Bank.

(6) CHIEF LOAN ORIGATION OFFICER.—The term “chief loan origination officer” means the chief individual responsible for the processing of new loans provided by the Bank.

(7) CHIEF OPERATIONS OFFICER; COO.—The term “chief operations officer” or “COO” means the chief individual responsible for information technology and the day-to-day operations of the Bank.

(8) CHIEF RISK OFFICER; CRO.—The term “chief risk officer” or “CRO” means the chief individual responsible for managing operational and compliance-related risks of the Bank.

(9) CHIEF TREASURY OFFICER.—The term “chief treasury officer” means the chief individual responsible for managing the Bank’s treasury operations.

(10) DEVELOP; DEVELOPMENT.—The terms “develop” and “development” mean, with respect to an infrastructure project, any—

(A) preconstruction planning, feasibility review, permitting, design work, and other preconstruction activities; and

(B) construction, reconstruction, rehabilitation, replacement, or expansion.

(11) DISADVANTAGED COMMUNITY.—The term “disadvantaged community” means a community with a median household income of less than 80 percent of the statewide median household income for the State in which the community is located.

(12) ENERGY INFRASTRUCTURE PROJECT.—The term “energy infrastructure project” means any project for energy transmission, energy efficiency enhancement for buildings, public housing and federally assisted multifamily housing, and schools, renewable energy, and energy storage.

(13) ENTITY.—The term “entity” means an individual, corporation, partnership (including a public-private partnership), joint venture, trust, and a State or other governmental entity, including a political subdivision or any other instrumentality of a State or a revolving fund.

(14) ENVIRONMENTAL INFRASTRUCTURE PROJECT.—The term “environmental infrastructure project” means any project for the establishment, maintenance, or enhancement of any drinking water and wastewater treatment facility, storm water management system, dam, levee, open space management system, solid waste disposal facility, hazardous waste facility, industrial site cleanup, or redevelopment of a brownfield site (as

defined in section 101 of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9601)).

(15) EXECUTIVE DIRECTOR.—The term “executive director” means the individual serving as the chief executive officer of the Bank.

(16) GENERAL COUNSEL.—The term “general counsel” means the individual who serves as the chief lawyer for the Bank.

(17) INFRASTRUCTURE PROJECT.—The term “infrastructure project” means any energy, environmental, telecommunications, data, or transportation infrastructure project.

(18) PUBLIC BENEFIT BOND.—The term “public benefit bond” means a bond issued with respect to an infrastructure project in accordance with this part if—

(A) the net spendable proceeds from the sale of the issue may be used for expenditures incurred after the date of issuance with respect to the project, subject to the rules of the Bank;

(B) the bond issued by the Bank is in registered form and meets the requirements of this part and otherwise applicable law;

(C) the term of each bond which is part of the issue is greater than 30 years; and

(D) the payment of principal with respect to the bond is the obligation of the Bank.

(19) PUBLIC-PRIVATE PARTNERSHIP.—The term “public-private partnership” means any entity—

(A)(i) which is undertaking the development of all or part of an infrastructure project, which will have a public benefit, pursuant to requirements established in one or more contracts between the entity and a State or an instrumentality of a State; or

(ii) the activities of which, with respect to such an infrastructure project, are subject to regulation by a State or any instrumentality of a State; and

(B) which owns, leases, or operates, or will own, lease, or operate, the project in whole or in part, and at least one of the participants in the entity is a nongovernmental entity.

(20) REVOLVING FUND.—The term “revolving fund” means a fund or program established by a State or a political subdivision or other instrumentality of a State, the principal activity of which is to make loans, commitments, or other financial accommodation available for the development of one or more categories of infrastructure projects.

(21) SECRETARY.—The term “Secretary” means the Secretary of the Treasury (or a designee).

(22) SMART GRID.—The term “smart grid” means a system that provides for any of the smart grid functions set forth in section 1306(d) of the Energy Independence and Security Act of 2007 (42 U.S.C. 17386(d)).

(23) SMART GROWTH.—The term “smart growth” means development that avoids sprawl, including any activity—

(A) relating to policy analysis (such as reviewing State and local codes, school siting guidelines, and transportation policies) or a public participatory process (such as visioning, design workshops, alternative analysis, and build-out analysis); and

(B) activities similar to those carried out pursuant to the Department of Housing and Urban Development-Department of Transportation-Environmental Protection Agency Partnership for Sustainable Communities.

(24) STATE.—The term “State” includes the District of Columbia, Puerto Rico, Guam, American Samoa, the Virgin Islands, the Commonwealth of the Northern Mariana Islands, and any other territory of the United States.

(25) TELECOMMUNICATIONS INFRASTRUCTURE PROJECT.—

(A) IN GENERAL.—The term “telecommunications infrastructure project” means any

project involving infrastructure required to provide information by wire or radio.

(B) INCLUSIONS.—The term “telecommunications infrastructure project” includes—

(i) a project carried out by a State, county, or municipal agency;

(ii) a community-owned project; and

(iii) any other project administered by a public provider.

(26) TRANSPORTATION INFRASTRUCTURE PROJECT.—The term “transportation infrastructure project” means any project for the construction, maintenance, or enhancement of highways, roads, bridges, transit and intermodal systems, inland waterways, commercial ports, airports, intercity bus, high-speed rail, and freight rail systems.

SEC. 16022. ESTABLISHMENT OF NATIONAL INFRASTRUCTURE DEVELOPMENT BANK.

(a) ESTABLISHMENT OF NATIONAL INFRASTRUCTURE DEVELOPMENT BANK.—The National Infrastructure Development Bank is established as a wholly owned Government corporation subject to chapter 91 of title 31, United States Code (commonly known as the “Government Corporation Control Act”), except as otherwise provided in this part.

(b) RESPONSIBILITY OF THE SECRETARY.—The Secretary shall take such action as may be necessary to assist in implementing the establishment of the Bank in accordance with this part.

(c) CONFORMING AMENDMENT.—Section 9101(3) of title 31, United States Code, is amended by inserting after subparagraph (N) the following:

“(O) the National Infrastructure Development Bank.”.

SEC. 16023. BOARD OF DIRECTORS.

(a) IN GENERAL.—The Bank shall have a Board of Directors consisting of 5 members appointed by the President, by and with the advice and consent of the Senate.

(b) QUALIFICATIONS.—The directors of the Board shall include individuals representing different regions of the United States and—

(1) 2 of the directors shall have public sector experience; and

(2) 3 of the directors shall have private sector experience.

(c) CHAIRPERSON AND VICE CHAIRPERSON.—As designated at the time of appointment, one of the directors of the Board shall be designated chairperson of the Board by the President and one shall be designated as vice chairperson of the Board by the President.

(d) TERMS.—

(1) IN GENERAL.—Except as provided in paragraph (2) and subsection (f), each director shall be appointed for a term of 6 years.

(2) INITIAL STAGGERED TERMS.—Of the initial members of the Board—

(A) the chairperson and vice chairperson shall be appointed for terms of 6 years;

(B) 1 shall be appointed for a term of 5 years;

(C) 1 shall be appointed for a term of 4 years; and

(D) 1 shall be appointed for a term of 3 years.

(e) DATE OF INITIAL NOMINATIONS.—The initial nominations by the President for appointment of directors to the Board shall be made not later than 60 days after the date of enactment of this Act.

(f) VACANCIES.—

(1) IN GENERAL.—A vacancy on the Board shall be filled in the manner in which the original appointment was made.

(2) APPOINTMENT TO REPLACE DURING TERM.—Any director appointed to fill a vacancy occurring before the expiration of the term for which the director's predecessor was appointed shall be appointed only for the remainder of the term.

(3) DURATION.—A director may serve after the expiration of that director's term until a successor has taken office.

(g) QUORUM.—Three directors shall constitute a quorum.

(h) REAPPOINTMENT.—A director of the Board appointed by the President may be reappointed by the President in accordance with this section.

(i) PER DIEM REIMBURSEMENT.—Directors of the Board shall serve on a part-time basis and shall receive a per diem when engaged in the actual performance of Bank business, plus reasonable reimbursement for travel, subsistence, and other necessary expenses incurred in the performance of their duties.

(j) LIMITATIONS.—A director of the Board may not participate in any review or decision affecting a project under consideration for assistance under this part if the director has or is affiliated with a person who has an interest in such project.

(k) POWERS AND LIMITATIONS OF THE BOARD.—

(1) POWERS.—In order to carry out the purposes of the Bank as set forth in this part, the Board shall be responsible for monitoring and overseeing infrastructure projects and have the following powers:

(A) To make senior and subordinated loans and purchase senior and subordinated debt securities and enter into a binding commitment to make any such loan or purchase any such security, on such terms as the Board may determine, in the Board's discretion, to be appropriate, the proceeds of which are to be used to finance or refinance the development of one or more infrastructure projects.

(B) To issue and sell debt securities of the Bank on such terms as the Board shall determine from time to time.

(C) To issue public benefit bonds and to provide direct subsidies to infrastructure projects from amounts made available from the issuance of such bonds.

(D) To make loan guarantees.

(E) To make agreements and contracts with any entity in furtherance of the business of the Bank.

(F) To borrow on the global capital market and lend to regional, State, and local entities, and commercial banks for the purpose of funding infrastructure projects.

(G) To purchase, pool, and sell infrastructure-related loans and securities on the global capital market.

(H) To purchase in the open market any of the Bank's outstanding obligations at any time and at any price.

(I) To monitor and oversee infrastructure projects financed, in whole or in part, by the Bank.

(J) To acquire, lease, pledge, exchange, and dispose of real and personal property and otherwise exercise all the usual incidents of ownership of property to the extent the exercise of such powers are appropriate to and consistent with the purposes of the Bank.

(K) To sue and be sued in the Bank's corporate capacity in any court of competent jurisdiction, except that no attachment, injunction, or similar process, may be issued against the property of the Bank or against the Bank with respect to such property.

(L) To indemnify the directors and officers of the Bank for liabilities arising out of the actions of the directors and officers in such capacity, in accordance with, and subject to the limitations contained in this part.

(M) To serve as the primary liaison between the Bank, Congress, the executive branch, and State and local governments and to represent the Bank's interests.

(N) To exercise all other lawful powers which are necessary or appropriate to carry out, and are consistent with, the purposes of the Bank.

(2) LIMITATIONS.—

(A) ISSUANCE OF DEBT SECURITY.—The Board may not issue any debt security without the prior consent of the Secretary.

(B) ISSUANCE OF VOTING SECURITY.—The Board may not issue any voting security in the Bank to any entity other than the Secretary.

(C) EMPLOYEE PROTECTIONS.—Prior to providing any financial assistance for an infrastructure project involving reconstruction, rehabilitation, replacement, or expansion that may affect current employees on the project site, the interests of those affected employees shall be protected in accordance with such arrangements as the Secretary of Labor determines to be fair and equitable.

(3) ACTIONS CONSISTENT WITH SELF-SUPPORTING ENTITY STATUS.—The Board shall conduct its business in a manner consistent with the requirements of this section.

(4) COORDINATION WITH STATE AND LOCAL REGULATORY AUTHORITY.—The provision of financial assistance by the Board pursuant to this part shall not be construed as—

(A) limiting the right of any State or political subdivision or other instrumentality of a State to approve or regulate rates of return on private equity invested in a project; or

(B) otherwise superseding any State law or regulation applicable to a project.

(5) FEDERAL PERSONNEL REQUESTS.—The Board shall have the power to request the detail, on a reimbursable basis, of personnel from other Federal agencies with specific expertise not available from within the Bank or elsewhere. The head of any Federal agency may detail, on a reimbursable basis, any personnel of such agency requested by the Board and shall not withhold unreasonably the detail of any personnel requested by the Board.

(1) MEETINGS.—

(1) OPEN TO THE PUBLIC; NOTICE.—All meetings of the Board held to conduct the business of the Bank shall be open to the public and shall be preceded by reasonable notice.

(2) INITIAL MEETING.—The Board shall meet not later than 90 days after the date on which all directors of the Board are first appointed and otherwise at the call of the Chairperson.

(3) EXCEPTION FOR CLOSED MEETINGS.—Pursuant to such rules as the Board may establish through their bylaws, the directors may close a meeting of the Board if, at the meeting, there is likely to be disclosed information which could adversely affect or lead to speculation relating to an infrastructure project under consideration for assistance under this part or in financial or securities or commodities markets or institutions, utilities, or real estate. The determination to close any meeting of the Board shall be made in a meeting of the Board, open to the public, and preceded by reasonable notice. The Board shall prepare minutes of any meeting which is closed to the public and make such minutes available as soon as the considerations necessitating closing such meeting no longer apply.

SEC. 16024. EXECUTIVE COMMITTEE.

(a) IN GENERAL.—The Board shall have an executive committee consisting of 9 members, headed by the executive director of the Bank.

(b) EXECUTIVE DIRECTOR.—A majority of the Board shall have the authority to appoint and reappoint the executive director.

(c) CEO.—The executive director shall be the chief executive officer of the Bank, with such executive functions, powers, and duties as may be prescribed by this part, the bylaws of the Bank, or the Board.

(d) OTHER EXECUTIVE OFFICERS.—The Board shall appoint, remove, fix the compensation, and define duties of 8 other executive officers to serve on the executive committee as the—

- (1) chief compliance officer;
- (2) chief financial officer;

(3) chief asset and liability management officer;

(4) chief loan origination officer;

(5) chief operations officer;

(6) chief risk officer;

(7) chief treasury officer; and

(8) general counsel.

(e) **QUALIFICATIONS.**—The executive director and other executive officers shall have demonstrated experience and expertise in one or more of the following:

(1) Transportation infrastructure.

(2) Environmental infrastructure.

(3) Energy infrastructure.

(4) Telecommunications infrastructure.

(5) Economic development.

(6) Workforce development.

(7) Public health.

(8) Private or public finance.

(f) **DUTIES.**—In order to carry out the purposes of the Bank as set forth in this part, the executive committee shall—

(1) establish disclosure and application procedures for entities nominating projects for assistance under this part;

(2) accept, for consideration, project proposals relating to the development of infrastructure projects, which meet the basic criteria established by the Board, and which are submitted by an entity;

(3) provide recommendations to the Board and place project proposals accepted by the executive committee on a list for consideration for financial assistance from the Board; and

(4) provide technical assistance to entities receiving financing from the Bank and otherwise implement decisions of the Board.

(g) **VACANCY.**—A vacancy in the position of executive director shall be filled in the manner in which the original appointment was made.

(h) **COMPENSATION.**—The compensation of the executive director and other executive officers of the executive committee shall be determined by the Board.

(i) **REMOVAL.**—The executive director and other executive officers may be removed at the discretion of a majority of the Board.

(j) **TERM.**—The executive director and other executive officers shall serve a 6-year term and may be reappointed in accordance with this section.

(k) **LIMITATIONS.**—The executive director and other executive officers shall not—

(1) hold any other public office;

(2) have any interest in an infrastructure project considered by the Board;

(3) have any interest in an investment institution, commercial bank, or other entity seeking financial assistance for any infrastructure project from the Bank; and

(4) have any such interest during the 2-year period beginning on the date such officer ceases to serve in such capacity.

SEC. 16025. RISK MANAGEMENT COMMITTEE.

(a) **ESTABLISHMENT OF RISK MANAGEMENT COMMITTEE.**—The Bank shall establish a risk management committee consisting of 5 members, headed by the chief risk officer.

(b) **APPOINTMENTS.**—A majority of the Board shall have the authority to appoint and reappoint the CRO of the Bank.

(c) **FUNCTIONS; DUTIES.**—

(1) **IN GENERAL.**—The CRO shall have such functions, powers, and duties as may be prescribed by one or more of the following: this part, the bylaws of the Bank, and the Board. The CRO shall report directly to the Board.

(2) **RISK MANAGEMENT DUTIES.**—In order to carry out the purposes of this part, the risk management committee shall—

(A) create financial, credit, and operational risk management guidelines and policies to be adhered to by the Bank;

(B) set guidelines to ensure diversification of lending activities by both region and infrastructure project type;

(C) create conforming standards for infrastructure finance securities;

(D) monitor financial, credit and operational exposure of the Bank; and

(E) provide financial recommendations to the Board.

(d) **OTHER RISK MANAGEMENT OFFICERS.**—The Board shall appoint, remove, fix the compensation, and define the duties of 4 other risk management officers to serve on the risk management committee.

(e) **QUALIFICATIONS.**—The CRO and other risk management officers shall have demonstrated experience and expertise in one or more of the following:

(1) Treasury and asset and liability management.

(2) Investment regulations.

(3) Insurance.

(4) Credit risk management and credit evaluations.

(5) Related disciplines.

(f) **VACANCY.**—A vacancy in the position of CRO or any other risk management officer shall be filled in the manner in which the original appointment was made.

(g) **COMPENSATION.**—The compensation of the CRO and other risk management officers shall be determined by the Board.

(h) **REMOVAL.**—The CRO and any other risk management officers may be removed at the discretion of a majority of the Board.

(i) **TERM.**—The CRO and other risk management officers shall serve a 6-year term and may be reappointed in accordance with this section.

(j) **LIMITATIONS.**—The CRO and other risk management officers shall not—

(1) hold any other public office;

(2) have any interest in an infrastructure project considered by the Board;

(3) have any interest in an investment institution, commercial bank, or other entity seeking financial assistance for any infrastructure project from the Bank; and

(4) have any such interest during the 2-year period beginning on the date such officer ceases to serve in such capacity.

SEC. 16026. AUDIT COMMITTEE.

(a) **IN GENERAL.**—The Bank shall have an audit committee consisting of 5 members, headed by the chief compliance officer of the Bank.

(b) **APPOINTMENTS.**—A majority of the Board shall have the authority to appoint and reappoint the CCO of the Bank.

(c) **FUNCTIONS; DUTIES.**—The CCO shall have such functions, powers, and duties as may be prescribed by one or more of the following: this part, the bylaws of the Bank, and the Board. The CCO shall report directly to the Board.

(d) **AUDIT DUTIES.**—In order to carry out the purposes of the Bank under this part, the audit committee shall—

(1) provide internal controls and internal auditing activities for the Bank;

(2) maintain responsibility for the accounting activities of the Bank;

(3) issue financial reports of the Bank; and

(4) complete reports with outside auditors and public accountants appointed by the Board.

(e) **OTHER AUDIT OFFICERS.**—The Board shall appoint, remove, fix the compensation, and define the duties of 4 other audit officers to serve on the audit committee.

(f) **QUALIFICATIONS.**—The CCO and other audit officers shall have demonstrated experience and expertise in one or more of the following:

(1) Internal auditing.

(2) Internal investigations.

(3) Accounting practices.

(4) Financing practices.

(g) **VACANCY.**—A vacancy in the position of CCO or any other audit officer shall be filled

in the manner in which the original appointment was made.

(h) **COMPENSATION.**—The compensation of the CCO and other audit officers shall be determined by the Board.

(i) **REMOVAL.**—The CCO and other audit officers may be removed at the discretion of a majority of the Board.

(j) **TERM.**—The CCO and other audit officers shall serve a 6-year term and may be reappointed in accordance with this section.

(k) **LIMITATIONS.**—The CCO and other audit officers shall not—

(1) hold any other public office;

(2) have any interest in an infrastructure project considered by the Board;

(3) have any interest in an investment institution, commercial bank, or other entity seeking financial assistance for any infrastructure project from the Bank; and

(4) have any such interest during the 2-year period beginning on the date such officer ceases to serve in such capacity.

SEC. 16027. PERSONNEL.

The chairperson of the Board, executive director, chief risk officer, and chief compliance officer shall appoint, remove, fix the compensation of, and define the duties of such qualified personnel to serve under the Board, executive committee, risk management committee, or audit committee, as the case may be, as necessary and prescribed by one or more of the following: this part, the bylaws of the Bank, and the Board.

SEC. 16028. ELIGIBILITY CRITERIA FOR ASSISTANCE FROM BANK.

(a) **IN GENERAL.**—No financial assistance shall be available under this part from the Bank unless the applicant for such assistance has demonstrated to the satisfaction of the Board that the project for which such assistance is being sought meets—

(1) the requirements of this part; and

(2) any criteria established in accordance with this part by the Board.

(b) **ESTABLISHMENT OF PROJECT CRITERIA.**—

(1) **IN GENERAL.**—Consistent with the requirements of subsections (c) and (d), the Board shall establish—

(A) criteria for determining eligibility for financial assistance under this part;

(B) disclosure and application procedures to be followed by entities to nominate projects for assistance under this part; and

(C) such other criteria as the Board may consider to be appropriate for purposes of carrying out this part.

(2) **FACTORS TO BE TAKEN INTO ACCOUNT.**—

(A) **IN GENERAL.**—The Bank shall conduct an analysis that takes into account the economic, environmental, social benefits, and costs of each project under consideration for financial assistance under this part, prioritizing projects that contribute to economic growth, lead to job creation, and are of regional or national significance.

(B) **CRITERIA.**—The criteria established pursuant to paragraph (1)(A) shall provide for the consideration of the following factors in considering eligibility for financial assistance under this part:

(i) The means by which development of the infrastructure project under consideration is being financed, including—

(I) the terms and conditions and financial structure of the proposed financing; and

(II) the financial assumptions and projections on which the project is based.

(ii) The likelihood that the provision of assistance by the Bank will cause such development to proceed more promptly and with lower costs for financing than would be the case without such assistance.

(iii) The extent to which the provision of assistance by the Bank maximizes the level of private investment in the infrastructure project while providing a public benefit.

(c) **FACTORS FOR SPECIFIC TYPES OF PROJECTS.**—

(1) **TRANSPORTATION INFRASTRUCTURE PROJECTS.**—For any transportation infrastructure project, the Board shall consider the following:

(A) Job creation, including workforce development for women and minorities, responsible employment practices, and quality job training opportunities.

(B) Reduction in carbon emissions.

(C) Reduction in surface and air traffic congestion.

(D) Smart growth.

(E) Poverty and inequality reduction through targeted training and employment opportunities for low-income workers.

(F) Public health benefits.

(2) **ENVIRONMENTAL INFRASTRUCTURE PROJECT.**—For any environmental infrastructure project, the Board shall consider the following:

(A) Public health benefits.

(B) Pollution reductions.

(C) Job creation, including workforce development for women and minorities, responsible employment practices, and quality job training opportunities.

(D) Poverty and inequality reduction through targeted training and employment opportunities for low-income workers.

(3) **ENERGY INFRASTRUCTURE PROJECT.**—For any energy infrastructure project, the Board shall consider the following:

(A) Job creation, including workforce development for women and minorities, responsible employment practices, and quality job training opportunities.

(B) Poverty and inequality reduction through targeted training and employment opportunities for low-income workers.

(C) Reduction in carbon emissions.

(D) Smart growth in urban areas.

(E) Expanded use of renewable energy, including hydroelectric, solar, and wind.

(F) Development of a smart grid.

(G) Energy efficient building, housing, and school modernization.

(H) In any case in which the project is also a public housing project—

(i) improvement of the physical shape and layout;

(ii) environmental improvement; and

(iii) mobility improvements for residents.

(I) Public health benefits.

(4) **TELECOMMUNICATIONS.**—For any telecommunications project, the Board shall consider the following:

(A) The extent to which assistance expands or improves broadband and wireless services in rural and disadvantaged communities.

(B) Poverty and inequality reduction through targeted training and employment opportunities for low-income workers.

(C) Job creation, including work force development for women and minorities, responsible employment practices, and quality job training opportunities.

(d) **CONSIDERATION OF PROJECT PROPOSALS.**—

(1) **PARTICIPATION BY OTHER AGENCY PERSONNEL.**—Consideration of projects by the executive committee and the Board shall be conducted with personnel on detail to the Bank from relevant Federal agencies from among individuals who are familiar with and experienced in the selection criteria for competitive projects.

(2) **FEES.**—A fee may be charged for the review of any project proposal in such amount as maybe considered appropriate by the executive committee to cover the cost of such review.

(e) **DISCRETION OF BOARD.**—Consistent with other provisions of this part, any determination of the Board to provide assistance to any project, and the manner in which such assistance is provided, including the terms,

conditions, fees, and charges shall be at the sole discretion of the Board.

(f) **STATE AND LOCAL PERMITS REQUIRED.**—The provision of assistance by the Board in accordance with this part shall not be deemed to relieve any recipient of assistance or the related project of any obligation to obtain required State and local permits and approvals.

(g) **ANNUAL REPORT.**—An entity receiving assistance from the Board shall make annual reports to the Board on the use of any such assistance, compliance with the criteria set forth in this section, and a disclosure of all entities with a development, ownership, or operational interest in a project assisted or proposed to be assisted under this part.

SEC. 16029. EXEMPTION FROM LOCAL TAXATION.

All notes, debentures, bonds or other such obligations issued by the Bank, and the interest on or credits with respect to such bonds or other obligations, shall not be subject to taxation by any State, county, municipality, or local taxing authority.

SEC. 16030. STATUS AND APPLICABILITY OF CERTAIN FEDERAL LAWS; FULL FAITH AND CREDIT.

(a) **BUDGETING AND AUDITORS PRACTICES.**—The Bank shall comply with all Federal laws regulating the budgetary and auditing practices of a government corporation, except as otherwise provided in this part.

(b) **FULL FAITH AND CREDIT.**—Any bond or other obligation issued by the Bank under this part shall be an obligation supported by the full faith and credit of the United States.

(c) **EFFECT OF AND EXEMPTIONS FROM OTHER LAWS.**—

(1) **EXEMPT SECURITIES.**—All debt securities and other obligations issued by the Bank pursuant to this part shall be deemed to be exempt securities within the meaning of laws administered by the Securities and Exchange Commission to the same extent as securities which are direct obligations of, or obligations fully guaranteed as to principal or interest by, the United States.

(2) **OPEN MARKET OPERATIONS AND STATE TAX EXEMPT STATUS.**—The obligations of the Bank shall be deemed to be obligations of the United States for the purposes of the provision designated as (b)(2) of the 2nd undesignated paragraph of section 14 of the Federal Reserve Act (12 U.S.C. 355) and section 3124 of title 31, United States Code.

(3) **NO PRIORITY AS A FEDERAL CLAIM.**—The priority established in favor of the United States by section 3713 of title 31, United States Code, shall not apply with respect to any indebtedness of the Bank.

(d) **FEDERAL RESERVE BANKS AS DEPOSITORIES, CUSTODIANS, AND FISCAL AGENTS.**—The Federal reserve banks may act as depositories for, or custodians or fiscal agents of, the Bank.

(e) **ACCESS TO BOOK-ENTRY SYSTEM.**—The Secretary may authorize the Bank to use the book-entry system of the Federal reserve system.

SEC. 16031. COMPLIANCE WITH DAVIS-BACON ACT AND CERTAIN GRANT REQUIREMENTS.

(a) **DAVIS-BACON ACT.**—All laborers and mechanics employed by contractors and subcontractors on projects funded directly by or assisted in whole or in part by and through the Bank pursuant to this part shall be paid wages at rates not less than those prevailing on projects of a character similar in the locality as determined by the Secretary of Labor in accordance with subchapter IV of chapter 31 of part A of title 40, United States Code. With respect to the labor standards specified in this section, the Secretary of Labor shall have the authority and functions set forth in Reorganization Plan Numbered 14 of 1950 (64 Stat. 1267; 5 U.S.C. App.) and section 3145 of title 40, United States Code.

(b) **GRANT REQUIREMENTS.**—A recipient of financial assistance provided pursuant to this subtitle that funds any public transportation capital project (as defined in section 5302 of title 49, United States Code) shall comply with the grant requirements applicable to grants made under section 5309 of that title.

SEC. 16032. USE OF IRON, STEEL, AND MANUFACTURED GOODS IN INFRASTRUCTURE PROJECTS.

(a) **BUY AMERICA.**—Except as provided in subsection (b), none of the financing provided by the Bank may be used for a public infrastructure project unless all of the iron, steel, and manufactured goods used for the construction, alteration, maintenance, or repair of the project are produced in the United States.

(b) **EXCEPTION.**—Subsection (a) shall not apply in any case or category of cases in which the Secretary determines that—

(1) applying subsection (a) would be inconsistent with the public interest;

(2) iron, steel, or a relevant manufactured good is not produced in the United States in sufficient and reasonably available quantities and of a satisfactory quality; or

(3) the inclusion of iron, steel, or a manufactured good produced in the United States will increase the cost of the overall infrastructure project by more than 25 percent.

(c) **PUBLICATION OF WAIVERS.**—If the Secretary provides a waiver of the requirements of subsection (a) based on a determination under subsection (b), the Secretary shall publish in the Federal Register a detailed written justification of the reasons for the waiver.

(d) **APPLICABILITY.**—This section shall be applied in a manner consistent with the obligations of the United States under international agreements.

(e) **CONSULTATION.**—The Secretary shall consult with the Board and may consult with the Secretary of Transportation and the head of any other Federal department or agency in applying this section.

SEC. 16033. COMPLIANCE WITH CERTAIN DOMESTIC CONTENT LAWS.

The financing provided for an infrastructure project shall be provided in accordance with the following provisions of law subject to the jurisdiction of the Secretary of Transportation:

(1) Section 313 of title 23, United States Code.

(2) Section 5323(j) of title 49, United States Code.

(3) Section 24305 of title 49, United States Code.

(4) Section 24405 of title 49, United States Code.

(5) Sections 50101 and 50105 of title 49, United States Code.

SEC. 16034. APPLICABILITY OF CERTAIN STATE LAWS.

The receipt by any entity of any assistance under this part, directly or indirectly, and any financial assistance provided by any governmental entity in connection with such assistance under this part shall be valid and lawful notwithstanding any State or local restrictions regarding extensions of credit or other benefits to private persons or entities, or other similar restrictions.

SEC. 16035. AUDITS; REPORTS TO PRESIDENT AND CONGRESS.

(a) **ACCOUNTING.**—The books of account of the Bank shall be maintained in accordance with generally accepted accounting principles and shall be subject to an annual audit by independent public accountants appointed by the Board and of nationally recognized standing.

(b) **REPORTS.**—

(1) **BOARD.**—The Board shall submit to the President and Congress, within 90 days after

the last day of each fiscal year, a complete and detailed report with respect to the preceding fiscal year, setting forth—

(A) a summary of the Bank's operations, for such preceding fiscal year;

(B) a schedule of the Bank's obligations and capital securities outstanding at the end of such preceding fiscal year, with a statement of the amounts issued and redeemed or paid during such preceding fiscal year; and

(C) the status of projects receiving funding or other assistance pursuant to this part, including disclosure of all entities with a development, ownership, or operational interest in such projects.

(2) GAO.—Not later than 5 years after the date of enactment of this Act, the Comptroller General of the United States shall submit to Congress a report evaluating activities of the Bank for the fiscal years covered by the report that includes an assessment of the impact and benefits of each funded project, including a review of how effectively each project accomplished the goals prioritized by the Bank's project criteria.

(c) BOOKS AND RECORDS.—

(1) IN GENERAL.—The Bank shall maintain adequate books and records to support the financial transactions of the Bank with a description of financial transactions and infrastructure projects receiving funding, and the amount of funding for each project maintained on a publically accessible database.

(2) AUDITS BY THE SECRETARY AND GAO.—The books and records of the Bank shall be maintained in accordance with recommended accounting practices and shall be open to inspection by the Secretary and the Comptroller General of the United States.

SEC. 16036. CAPITALIZATION OF BANK.

(a) AUTHORIZATION OF APPROPRIATIONS.—Subject to subsection (b), there is authorized to be appropriated to the Secretary for purchase of the shares of the Bank \$5,000,000,000 for each of fiscal years 2018 through 2022, with the aggregate representing 10 percent of the total subscribed capital of the Bank.

(b) RESERVATION FOR RURAL AREAS.—For each fiscal year, not less than 20 percent of any amounts appropriated to carry out this part shall be used to finance projects in rural areas.

(c) CALLABLE CAPITAL.—Of the total subscribed capital of the Bank, 90 percent shall be callable capital subject to call from the Secretary only as and when required by the Bank to meet its obligations on borrowing of funds for inclusion in its ordinary capital resources or guarantees chargeable to such resources.

SA 1801. Ms. WARREN submitted an amendment intended to be proposed by her to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . PROHIBITION ON AGREEMENTS RESTRICTING GOVERNMENT TAX PREPARATION AND FILING SERVICES.

The Secretary of the Treasury, or the Secretary's delegate, may not enter into any agreement after the date of the enactment of this Act which restricts the Secretary's legal right to provide tax return preparation services or software or to provide tax return filing services.

SEC. ____ . GOVERNMENT-ASSISTED TAX PREPARATION AND FILING SERVICES.

(a) IN GENERAL.—Chapter 77 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 7529. GOVERNMENT-ASSISTED TAX-RETURN PREPARATION PROGRAMS.

“(a) ESTABLISHMENT OF PROGRAMS.—The Secretary shall establish and operate the following programs:

“(1) ONLINE TAX PREPARATION AND FILING SOFTWARE.—Not later than January 31, 2019, software for the preparation and filing of individual income tax returns for taxable years beginning after 2017.

“(2) TAXPAYER DATA ACCESS.—Not later than March 1, 2019, a program under which taxpayers may download third-party provided return information relating to individual income tax returns for taxable years beginning after 2017.

“(3) TAX RETURN PREPARATION.—Not later than March 1, 2019, a program under which eligible individuals (as defined under subsection (c)(1)) may elect to have income tax returns for taxable years beginning after 2017 prepared by the Secretary.

“(b) REQUIREMENTS FOR TAXPAYER DATA ACCESS PROGRAM.—

“(1) IN GENERAL.—Return information under the program established under subsection (a)(2) shall be made available—

“(A) not later than 15 days after the Secretary receives such information, and

“(B) through a secure function that allows a taxpayer to download such information from the Secretary's website in both a printable document file and in a computer-readable form suitable for use by automated tax preparation software.

“(2) THIRD-PARTY PROVIDED RETURN INFORMATION DEFINED.—For purposes of this section, the term ‘third-party provided return information’ means—

“(A) information reported to the Secretary through an information return (as defined in section 6724(d)(1)),

“(B) information reported to the Secretary pursuant to section 232 of the Social Security Act, and

“(C) such other information reported to the Secretary as is determined appropriate by the Secretary for purposes of the program established under subsection (a)(2).

“(c) TAX RETURN PREPARATION.—

“(1) ELIGIBLE INDIVIDUAL.—For purposes of the program established under subsection (a)(3)—

“(A) IN GENERAL.—Except as provided in subparagraphs (B) and (C), the term ‘eligible individual’ means, with respect to any taxable year, any individual who—

“(i) elects to participate in the program established under subsection (a)(3),

“(ii) is an unmarried individual (other than a surviving spouse (as defined in section 2(a)) or the head of a household (as defined in section 2(b))),

“(iii) does not claim any deduction allowed under section 62 for purposes of determining adjusted gross income,

“(iv) claims the standard deduction under section 63,

“(v) claims no deduction under section 151 for any individual who is a dependent (as defined in section 152),

“(vi) does not file schedule C, and

“(vii) has no income other than income from—

“(I) wages (as defined in section 3401),

“(II) interest, or

“(III) dividends.

“(B) LIMITATION ON ELIGIBILITY FOR TAX YEAR 2018.—With respect to any taxable year beginning in 2018, the term ‘eligible individual’ shall only include such populations of individuals described in subparagraph (A) as is determined by the Secretary.

“(C) EXPANSION OF ELIGIBILITY AFTER TAX YEAR 2018.—

“(1) IN GENERAL.—At the discretion of the Secretary, with respect to any taxable year beginning after December 31, 2018, the term

‘eligible individual’ may include populations of individuals who would not otherwise satisfy the requirements established under subparagraph (A), such as married individuals, heads of households, taxpayers who are eligible to claim the earned income tax credit under section 32 and have dependents, taxpayers who are eligible to claim the child tax credit under section 24, taxpayers who claim deductions allowed under section 62 for purposes of determining adjusted gross income, and taxpayers with income from non-employee compensation.

“(ii) REPORT.—Not later than August 31, 2020, the Secretary shall submit a report to Congress that contains recommendations for such legislative or administrative actions as the Secretary determines necessary with respect to expanding the populations of individuals that may qualify as eligible individuals for purposes of the program established under subsection (a)(3).

“(2) RETURN MUST BE FILED BY INDIVIDUAL.—No return prepared under the program established under subsection (a)(3) shall be treated as filed before the date such return is submitted by the taxpayer as provided under the rules of section 6011.

“(d) VERIFICATION OF IDENTITY.—An individual shall not participate in any program described in subsection (a) or access any information under such a program unless such individual has verified their identity to the satisfaction of the Secretary.

“(e) TAXPAYER RESPONSIBILITY.—Nothing in this section shall be construed to absolve the taxpayer from full responsibility for the accuracy or completeness of his return of tax.

“(f) PROHIBITION ON FEES.—No fee may be imposed on any taxpayer who participates in any program established under subsection (a).

“(g) INFORMATION PROVIDED FOR WAGE AND SELF-EMPLOYMENT INCOME.—For purposes of subsection (a)(2), in the case of information relating to wages paid for any calendar year after 2017 required to be provided to the Commissioner of Social Security under section 205(c)(2)(A) of the Social Security Act (42 U.S.C. 405(c)(2)(A)), the Commissioner shall make such information available to the Secretary not later than the February 15 of the calendar year following the calendar year to which such wages and self-employment income relate.”.

(b) FILING DEADLINE FOR INFORMATION RETURNS.—Section 6071(b) of such Code is amended to read as follows:

“(b) INFORMATION RETURNS.—Returns made under part III of this chapter shall be filed on or before January 31 of the year following the calendar year to which such returns relate. Section 6081 shall not apply to returns under such part III.”.

(c) CONFORMING AMENDMENT TO SOCIAL SECURITY ACT.—Section 205(c)(2)(A) of the Social Security Act (42 U.S.C. 405(c)(2)(A)) is amended by adding at the end the following new sentence: “For purposes of the preceding sentence, the Commissioner shall require that information relating to wages paid be provided to the Secretary of the Treasury not later than February 15 of the year following the calendar year to which such wages and self-employment income relate.”.

(d) CLERICAL AMENDMENT.—The table of sections for chapter 77 of such Code is amended by adding at the end the following new item:

“Sec. 7529. Government-assisted tax-return preparation programs.”.

(e) AUTHORIZATION OF APPROPRIATIONS.—There is authorized to be appropriated to carry out the amendments made by this section such sums as may be necessary for each of fiscal years 2018 through 2022.

(f) **EFFECTIVE DATE.**—The amendments made by this section shall apply to returns for taxable years beginning after December 31, 2017.

SA 1802. Ms. KLOBUCHAR submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part III of subtitle A of title I, insert the following:

SEC. 11030. CERTAIN CAREER TRAINING EXPENSES TREATED AS QUALIFIED HIGHER EDUCATION EXPENSES.

(a) **IN GENERAL.**—Paragraph (3) of section 529(e) is amended by adding at the end the following new subparagraph:

“(C) CERTAIN CAREER TRAINING EXPENSES.—

“(i) **IN GENERAL.**—In the case of an individual who is enrolled in or attending a program to obtain a recognized postsecondary credential or occupational license, the term ‘qualified higher education expenses’ includes expenses similar to the expenses described in subparagraph (A) which are required for such program.

“(ii) **PROGRAM TO OBTAIN A RECOGNIZED POSTSECONDARY CREDENTIAL.**—For purposes of this subparagraph—

“(I) the term ‘recognized postsecondary credential’ has the meaning given the term in section 3(52) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3102(52)), and

“(II) when used with respect to obtaining such a credential, the term ‘program’ means only a program which is included, and is offered by a provider which is included, on the list described in section 122(d) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3152(d)).”

(b) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply to expenses paid or incurred in taxable years beginning after the date of the enactment of this Act.

(c) **OFFSET.**—

(1) **INCLUSION OF FOREIGN BASE COMPANY OIL RELATED INCOME.**—Subsection (a) of section 954, as amended by section 14211, is amended—

(A) by striking “and” at the end of paragraph (2),

(B) by striking the period at the end of paragraph (3) and inserting “, and”, and

(C) by adding at the end the following new paragraph:

“(4) the foreign base company oil related income for the taxable year (determined under subsection (g) and reduced as provided in subsection (b)(5)).”

(2) **CONFORMING AMENDMENTS.**—

(A) Section 952(c)(1)(B)(iii), as amended by section 14211, is amended—

(i) by redesignating subclauses (I) through (IV) as subclauses (II) through (V), respectively, and

(ii) by inserting before subclause (II), as so redesignated, the following new subclause:

“(I) foreign base company oil related income.”

(B) Section 954(b), as amended by section 14211, is amended—

(i) by adding at the end of paragraph (4) the following: “The preceding sentence shall not apply to foreign base company oil-related income described in subsection (a)(4).”,

(ii) by striking “and the foreign base company services income” in paragraph (5) and inserting “the foreign base company services income, and the foreign base company oil related income”, and

(iii) by adding at the end the following new paragraph:

“(6) **FOREIGN BASE COMPANY OIL RELATED INCOME NOT TREATED AS ANOTHER KIND OF BASE COMPANY INCOME.**—Income of a corporation which is foreign base company oil related income shall not be considered foreign base company income of such corporation under paragraph (2) or (3) of subsection (a).”

(C) Section 954, as amended by section 14211, is amended by inserting before subsection (h) the following:

“(g) **FOREIGN BASE COMPANY OIL RELATED INCOME.**—For purposes of this section—

“(1) **IN GENERAL.**—Except as otherwise provided in this subsection, the term ‘foreign base company oil related income’ means foreign oil related income (within the meaning of paragraphs (2) and (3) of section 907(c)) other than income derived from a source within a foreign country in connection with—

“(A) oil or gas which was extracted from an oil or gas well located in such foreign country, or

“(B) oil, gas, or a primary product of oil or gas which is sold by the foreign corporation or a related person for use or consumption within such country or is loaded in such country on a vessel or aircraft as fuel for such vessel or aircraft.

Such term shall not include any foreign personal holding company income (as defined in subsection (c)).

“(2) **PARAGRAPH (1) APPLIES ONLY WHERE CORPORATION HAS PRODUCED 1,000 BARRELS PER DAY OR MORE.**—

“(A) **IN GENERAL.**—The term ‘foreign base company oil related income’ shall not include any income of a foreign corporation if such corporation is not a large oil producer for the taxable year.

“(B) **LARGE OIL PRODUCER.**—For purposes of subparagraph (A), the term ‘large oil producer’ means any corporation if, for the taxable year or for the preceding taxable year, the average daily production of foreign crude oil and natural gas of the related group which includes such corporation equaled or exceeded 1,000 barrels.

“(C) **RELATED GROUP.**—The term ‘related group’ means a group consisting of the foreign corporation and any other person who is a related person with respect to such corporation.

“(D) **AVERAGE DAILY PRODUCTION OF FOREIGN CRUDE OIL AND NATURAL GAS.**—For purposes of this paragraph, the average daily production of foreign crude oil or natural gas of any related group for any taxable year (and the conversion of cubic feet of natural gas into barrels) shall be determined under rules similar to the rules of section 613A except that only crude oil or natural gas from a well located outside the United States shall be taken into account.”

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to taxable years of foreign corporations beginning after December 31, 2017, and to taxable years of United States shareholders with or within which such taxable years of foreign corporations end.

SA 1803. Ms. KLOBUCHAR submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part III of subtitle A of title I, insert the following:

SEC. 11030. DECREASE IN REQUIRED DISTANCE AWAY FROM HOME FOR ABOVE-THE-LINE DEDUCTION FOR TRAVEL EXPENSES OF MEMBERS OF A RESERVE COMPONENT OF THE ARMED FORCES.

(a) **IN GENERAL.**—Section 62(a)(2)(E) is amended by striking “100 miles” and inserting “50 miles”.

(b) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2016.

(c) **OFFSET.**—

(1) **INCLUSION OF FOREIGN BASE COMPANY OIL RELATED INCOME.**—Subsection (a) of section 954, as amended by section 14211, is amended—

(A) by striking “and” at the end of paragraph (2),

(B) by striking the period at the end of paragraph (3) and inserting “, and”, and

(C) by adding at the end the following new paragraph:

“(4) the foreign base company oil related income for the taxable year (determined under subsection (g) and reduced as provided in subsection (b)(5)).”

(2) **CONFORMING AMENDMENTS.**—

(A) Section 952(c)(1)(B)(iii), as amended by section 14211, is amended—

(i) by redesignating subclauses (I) through (IV) as subclauses (II) through (V), respectively, and

(ii) by inserting before subclause (II), as so redesignated, the following new subclause:

“(I) foreign base company oil related income.”

(B) Section 954(b), as amended by section 14211, is amended—

(i) by adding at the end of paragraph (4) the following: “The preceding sentence shall not apply to foreign base company oil-related income described in subsection (a)(4).”,

(ii) by striking “and the foreign base company services income” in paragraph (5) and inserting “the foreign base company services income, and the foreign base company oil related income”, and

(iii) by adding at the end the following new paragraph:

“(6) **FOREIGN BASE COMPANY OIL RELATED INCOME NOT TREATED AS ANOTHER KIND OF BASE COMPANY INCOME.**—Income of a corporation which is foreign base company oil related income shall not be considered foreign base company income of such corporation under paragraph (2) or (3) of subsection (a).”

(C) Section 954, as amended by section 14211, is amended by inserting before subsection (h) the following:

“(g) **FOREIGN BASE COMPANY OIL RELATED INCOME.**—For purposes of this section—

“(1) **IN GENERAL.**—Except as otherwise provided in this subsection, the term ‘foreign base company oil related income’ means foreign oil related income (within the meaning of paragraphs (2) and (3) of section 907(c)) other than income derived from a source within a foreign country in connection with—

“(A) oil or gas which was extracted from an oil or gas well located in such foreign country, or

“(B) oil, gas, or a primary product of oil or gas which is sold by the foreign corporation or a related person for use or consumption within such country or is loaded in such country on a vessel or aircraft as fuel for such vessel or aircraft.

Such term shall not include any foreign personal holding company income (as defined in subsection (c)).

“(2) **PARAGRAPH (1) APPLIES ONLY WHERE CORPORATION HAS PRODUCED 1,000 BARRELS PER DAY OR MORE.**—

“(A) **IN GENERAL.**—The term ‘foreign base company oil related income’ shall not include any income of a foreign corporation if

such corporation is not a large oil producer for the taxable year.

“(B) LARGE OIL PRODUCER.—For purposes of subparagraph (A), the term ‘large oil producer’ means any corporation if, for the taxable year or for the preceding taxable year, the average daily production of foreign crude oil and natural gas of the related group which includes such corporation equaled or exceeded 1,000 barrels.

“(C) RELATED GROUP.—The term ‘related group’ means a group consisting of the foreign corporation and any other person who is a related person with respect to such corporation.

“(D) AVERAGE DAILY PRODUCTION OF FOREIGN CRUDE OIL AND NATURAL GAS.—For purposes of this paragraph, the average daily production of foreign crude oil or natural gas of any related group for any taxable year (and the conversion of cubic feet of natural gas into barrels) shall be determined under rules similar to the rules of section 613A except that only crude oil or natural gas from a well located outside the United States shall be taken into account.”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years of foreign corporations beginning after December 31, 2017, and to taxable years of United States shareholders with or within which such taxable years of foreign corporations end.

SA 1804. Ms. KLOBUCHAR submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the end of part III of subtitle A of title I, insert the following:

SEC. 11030. CREDIT FOR ELDERCARE EXPENSES.

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 is amended by inserting after section 25D the following new section:

“SEC. 25E. EXPENSES FOR ELDERCARE.

“(a) ALLOWANCE OF CREDIT.—

“(1) IN GENERAL.—In the case of an individual for which there are 1 or more qualifying individuals with respect to such individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the applicable percentage of the eldercare expenses paid by such individual during the taxable year.

“(2) APPLICABLE PERCENTAGE.—For purposes of paragraph (1), the term ‘applicable percentage’ means 20 percent, reduced (but not below zero) by 1 percentage point for each \$4,000 (or fraction thereof) by which the taxpayer’s adjusted gross income for the taxable year exceeds—

“(A) \$110,000 in the case of a joint return,

“(B) \$75,000 in the case of an individual who is not married, and

“(C) \$55,000 in the case of a married individual filing a separate return.

For purposes of this paragraph, marital status shall be determined under section 7703.

“(b) DEFINITIONS.—For purposes of this section—

“(1) QUALIFYING INDIVIDUAL.—The term ‘qualifying individual’ means an individual—

“(A) who has attained age 65,

“(B) who requires assistance with activities of daily living, and

“(C) who is, with respect to the taxpayer or the taxpayer’s spouse—

“(i) the father or mother or an ancestor of such father or mother,

“(ii) the father-in-law or mother-in-law or an ancestor of such father-in-law or mother-in-law,

“(iii) the stepfather or stepmother or an ancestor of such stepfather or stepmother, or

“(iv) any other person who, for the taxable year, has the same principal place of abode as the taxpayer and is a member of the household of the taxpayer.

“(2) ELDERCARE EXPENSES.—

“(A) IN GENERAL.—The term ‘eldercare expenses’ means the following amounts paid for expenses relating to the care of a qualifying individual:

“(i) Medical care (as defined in section 213(d)(1), without regard to subparagraph D thereof).

“(ii) Lodging away from home in accordance with section 213(d)(2).

“(iii) Adult day care.

“(iv) Custodial care.

“(v) Respite care.

“(vi) Assistive technologies and devices (including remote health monitoring).

“(vii) Environmental modifications (including home modifications).

“(viii) Counseling or training for a caregiver.

“(B) DEFINITIONS.—For purposes of subparagraph (A)—

“(i) ADULT DAY CARE.—The term ‘adult day care’ means care provided for adults with functional or cognitive impairments through a structured, community-based group program which provides health, social, and other related support services on a less than 24-hour basis.

“(ii) CUSTODIAL CARE.—The term ‘custodial care’ means reasonable personal care services provided to assist with daily living which do not require the skills of qualified technical or professional personnel.

“(iii) RESPITE CARE.—The term ‘respite care’ means planned or emergency care intended to provide temporary relief to a caregiver.

“(C) CARE CENTERS.—

“(i) IN GENERAL.—Eldercare expenses described in subparagraph (A) which are incurred for services provided outside the taxpayer’s household by a care center shall be taken into account only if such center complies with all applicable laws and regulations of a State or unit of local government.

“(ii) CARE CENTER.—For purposes of this subparagraph, the term ‘care center’ means any facility which—

“(I) provides care for more than 6 individuals, and

“(II) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit).

“(c) DOLLAR LIMITATION.—

“(1) IN GENERAL.—The amount of the eldercare expenses incurred during any taxable year which may be taken into account under subsection (a) shall not exceed \$6,000.

“(2) COORDINATION WITH DEPENDENT CARE ASSISTANCE EXCLUSION.—The dollar amount in paragraph (1) shall be reduced by the aggregate amount excluded from gross income under section 129 for the taxable year, if any.

“(d) SPECIAL RULES.—For purposes of this section—

“(1) PAYMENTS TO RELATED INDIVIDUALS.—No credit shall be allowed under subsection (a) for any amount paid to an individual with respect to whom, for the taxable year, a deduction under section 151(c) is allowable either to the taxpayer or the taxpayer’s spouse. For purposes of this paragraph, the term ‘taxable year’ means the taxable year of the taxpayer in which the service is performed.

“(2) IDENTIFYING INFORMATION REQUIRED WITH RESPECT TO SERVICE PROVIDER.—No

credit shall be allowed under subsection (a) for any amount paid to any person unless—

“(A) the name, address, and taxpayer identification number of such person are included on the return claiming the credit, or

“(B) if such person is an organization described in section 501(c)(3) and exempt from tax under section 501(a), the name and address of such person are included on the return claiming the credit.

In the case of a failure to provide the information required under the preceding sentence, the preceding sentence shall not apply if it is shown that the taxpayer exercised due diligence in attempting to provide the information so required.

“(3) IDENTIFYING INFORMATION REQUIRED WITH RESPECT TO QUALIFYING INDIVIDUALS.—No credit shall be allowed under subsection (a) with respect to any qualifying individual unless the taxpayer identification number of such individual is included on the return claiming the credit.

“(e) DENIAL OF DOUBLE BENEFIT.—No credit shall be allowed under subsection (a) for any amount with respect to which a credit is allowed under section 21.

“(f) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary to carry out the purposes of this section.”.

(b) CLERICAL AMENDMENT.—The table of sections for subpart A of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 25D the following new item:

“Sec. 25E. Expenses for eldercare.”.

(c) CONFORMING AMENDMENTS.—

(1) Section 213(e) is amended—

(A) by inserting “or section 25E” after “section 21”, and

(B) by inserting “AND ELDERS” after “CERTAIN DEPENDENTS” in the heading.

(2) Section 6213(g)(2) is amended—

(A) by inserting “, section 25E (relating to expenses for care of elders),” after “(relating to expenses for household and dependent care services necessary for gainful employment)” in subparagraph (H), and

(B) by inserting “, 25E” after “24” in subparagraph (L).

(d) EFFECTIVE DATE.—The amendments made by subsections (a), (b), and (c) shall apply to taxable years beginning after the date of the enactment of this Act.

(e) OFFSET.—

(f) FAIR SHARE TAX ON HIGH-INCOME TAXPAYERS.—

(1) IN GENERAL.—Subchapter A of chapter 1, as amended by section 14401, is amended by adding at the end the following new part:

“PART VIII—FAIR SHARE TAX ON HIGH-INCOME TAXPAYERS

“Sec. 59AA. Fair share tax.

“SEC. 59AA. FAIR SHARE TAX.

“(a) GENERAL RULE.—

“(1) PHASE-IN OF TAX.—In the case of any high-income taxpayer, there is hereby imposed for a taxable year (in addition to any other tax imposed by this subtitle) a tax equal to the product of—

“(A) the amount determined under paragraph (2), and

“(B) a fraction (not to exceed 1)—

“(i) the numerator of which is the excess of—

“(I) the taxpayer’s adjusted gross income, over

“(II) the dollar amount in effect under subsection (c)(1), and

“(ii) the denominator of which is the dollar amount in effect under subsection (c)(1).

“(2) AMOUNT OF TAX.—The amount of tax determined under this paragraph is an amount equal to the excess (if any) of—

“(A) the tentative fair share tax for the taxable year, over

“(B) the excess of—

“(i) the sum of—

“(I) the regular tax liability (as defined in section 26(b)) for the taxable year, determined without regard to any tax liability determined under this section,

“(II) the tax imposed by section 55 for the taxable year, plus

“(III) the payroll tax for the taxable year, over

“(ii) the credits allowable under part IV of subchapter A (other than sections 27(a), 31, and 34).

“(b) TENTATIVE FAIR SHARE TAX.—For purposes of this section—

“(1) IN GENERAL.—The tentative fair share tax for the taxable year is 30 percent of the excess of—

“(A) the adjusted gross income of the taxpayer, over

“(B) the modified charitable contribution deduction for the taxable year.

“(2) MODIFIED CHARITABLE CONTRIBUTION DEDUCTION.—For purposes of paragraph (1)—

“(A) IN GENERAL.—The modified charitable contribution deduction for any taxable year is an amount equal to the amount which bears the same ratio to the deduction allowable under section 170 (section 642(c) in the case of a trust or estate) for such taxable year as—

“(i) the amount of itemized deductions allowable under the regular tax (as defined in section 55) for such taxable year, determined after the application of section 68, bears to

“(ii) such amount, determined before the application of section 68.

“(B) TAXPAYER MUST ITEMIZE.—In the case of any individual who does not elect to itemize deductions for the taxable year, the modified charitable contribution deduction shall be zero.

“(c) HIGH-INCOME TAXPAYER.—For purposes of this section—

“(1) IN GENERAL.—The term ‘high-income taxpayer’ means, with respect to any taxable year, any taxpayer (other than a corporation) with an adjusted gross income for such taxable year in excess of \$1,000,000 (50 percent of such amount in the case of a married individual who files a separate return).

“(2) INFLATION ADJUSTMENT.—

“(A) IN GENERAL.—In the case of a taxable year beginning after 2018, the \$1,000,000 amount under paragraph (1) shall be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting ‘calendar year 2017’ for ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

“(B) ROUNDING.—If any amount as adjusted under subparagraph (A) is not a multiple of \$10,000, such amount shall be rounded to the next lowest multiple of \$10,000.

“(d) PAYROLL TAX.—For purposes of this section, the payroll tax for any taxable year is an amount equal to the excess of—

“(1) the taxes imposed on the taxpayer under sections 1401, 1411, 3101, 3201, and 3211(a) (to the extent such tax is attributable to the rate of tax in effect under section 3101) with respect to such taxable year or wages or compensation received during such taxable year, over

“(2) the deduction allowable under section 164(f) for such taxable year.

“(e) SPECIAL RULE FOR ESTATES AND TRUSTS.—For purposes of this section, in the case of an estate or trust, adjusted gross income shall be computed in the manner described in section 67(e).

“(f) NOT TREATED AS TAX IMPOSED BY THIS CHAPTER FOR CERTAIN PURPOSES.—The tax imposed under this section shall not be treated as tax imposed by this chapter for

purposes of determining the amount of any credit under this chapter (other than the credit allowed under section 27(a)) or for purposes of section 55.”.

(2) CLERICAL AMENDMENT.—The table of parts for subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“PART VIII—FAIR SHARE TAX ON HIGH-INCOME TAXPAYERS”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2017.

SA 1805. Ms. HARRIS submitted an amendment intended to be proposed by her to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . POINT OF ORDER AGAINST LEGISLATION THAT PROVIDES FUNDING TO THE PRESIDENTIAL ADVISORY COMMISSION ON ELECTION INTEGRITY.

(a) POINT OF ORDER.—It shall not be in order in the Senate to consider any bill, joint resolution, motion, amendment, amendment between the Houses, or conference report that provides funding to the Presidential Advisory Commission on Election Integrity.

(b) WAIVER AND APPEAL.—Subsection (a) may be waived or suspended in the Senate only by an affirmative vote of three-fifths of the Members, duly chosen and sworn. An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under subsection (a).

SA 1806. Ms. HARRIS submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI)) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place in title I, add the following:

SEC. ____ . POINT OF ORDER AGAINST ELIMINATING THE REQUIREMENT FOR CBO SCORES BEFORE VOTES.

(a) REVIVAL OF POINT OF ORDER.—

(1) IN GENERAL.—Section 4111 of H. Con. Res. 71 (115th Congress), the concurrent resolution on the budget for fiscal year 2018, is amended—

(A) by striking “Sections 3205 and 3206” and inserting “Section 3206”; and

(B) by striking “are repealed” and inserting “is repealed”.

(2) APPLICABILITY.—In the Senate, section 3205 of S. Con. Res. 11 (114th Congress), the concurrent resolution on the budget for fiscal year 2016, shall be applied and administered as if the repeal of such section 3205 under section 4111 of H. Con. Res. 71 (115th Congress), the concurrent resolution on the budget for fiscal year 2018, had never been enacted.

(b) DEFINITION.—In this section, the term “score before voting requirement” means the requirement under section 3205 of S. Con. Res. 11 (114th), the concurrent resolution on the budget for fiscal year 2016, or any successor thereto, prohibiting voting on passage of a matter that requires an estimate under section 402 of the Congressional Budget Act of

1974 (2 U.S.C. 653), unless such estimate was made publicly available on the website of the Congressional Budget Office not later than 28 hours before the time the vote commences.

(c) POINT OF ORDER AGAINST ELIMINATING OF POINT OF ORDER.—When the Senate is considering a bill, resolution, motion, amendment, amendment between the Houses, or conference report, if a point of order is made by a Senator against a provision that would repeal or otherwise eliminate the score before voting requirement, and the point of order is sustained by the Chair, that provision shall be stricken from the measure and may not be offered as an amendment from the floor.

(d) FORM OF THE POINT OF ORDER.—A point of order under subsection (c) may be raised by a Senator as provided in section 313(e) of the Congressional Budget Act of 1974 (2 U.S.C. 644(e)).

(e) CONFERENCE REPORTS.—When the Senate is considering a conference report on, or an amendment between the Houses in relation to, a bill or joint resolution, upon a point of order being made by any Senator pursuant to subsection (c), and such point of order being sustained, such material contained in such conference report or House amendment shall be stricken, and the Senate shall proceed to consider the question of whether the Senate shall recede from its amendment and concur with a further amendment, or concur in the House amendment with a further amendment, as the case may be, which further amendment shall consist of only that portion of the conference report or House amendment, as the case may be, not so stricken. Any such motion in the Senate shall be debatable. In any case in which such point of order is sustained against a conference report (or Senate amendment derived from such conference report by operation of this subsection), no further amendment shall be in order.

(f) SUPERMAJORITY WAIVER AND APPEAL.—In the Senate, this section may be waived or suspended only by an affirmative vote of three-fifths of the Members, duly chosen and sworn. An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under this section.

SA 1807. Mr. GRAHAM submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page ____, line ____, strike “(h) REGULATIONS.” and insert:

“(h) SPECIAL RULES TO PREVENT THE DOUBLE TAXATION OF BASE EROSION PAYMENTS.—

“(1) COORDINATION WITH TAX ON CERTAIN INSURANCE POLICIES.—

“(A) IN GENERAL.—If applicable taxes are imposed on 1 or more base erosion payments made by the taxpayer for any taxable year, the base erosion minimum tax amount for such taxable year shall be reduced by the applicable percentage of the aggregate amount of such taxes imposed on such payments.

“(B) APPLICABLE PERCENTAGE.—For purposes of this paragraph, the term ‘applicable percentage’ means, with respect to any taxable year, the percentage determined by dividing—

“(i) the base erosion payments for such taxable year on which applicable taxes were imposed, by

“(ii) the aggregate amount of base erosion payments of the taxpayer for the taxable year.

“(C) APPLICABLE TAXES.—For purposes of this paragraph, the term ‘applicable tax’ means any tax imposed by—

“(i) section 4371(2), or

“(ii) section 4173(3), but only to the extent applicable to reinsurance covering contracts taxable under section 4371(2).

“(2) REDUCTION FOR AMOUNTS PAID TO THE TAXPAYER.—The amount of any base erosion payment described in subsection (d)(1) paid or accrued during the taxable year by the taxpayer to a foreign person which is a related party to the taxpayer shall be reduced by any amount which was—

“(A) paid or accrued during such taxable year by such foreign person to the taxpayer, and

“(B) related to such base erosion payment.

“(3) PAYMENTS SUBJECT TO UNITED STATES TAX.—No amount paid or accrued during the taxable year by the taxpayer to a foreign person which is a related party to the taxpayer shall be treated as a base erosion payment under subsection (d) to the extent—

“(A) such amount is taken into account by such foreign person in determining the tax of such foreign person under this subtitle, and

“(B) such foreign person has certified it is exempt from withholding tax under section 1441 or 1442 or such person has elected to be taxed under this subtitle as a United States person.

“(i) REGULATIONS.—

SA 1808. Mr. SCOTT (for himself, Mr. CRUZ, Mr. INHOFE, Mr. CASSIDY, and Mr. BLUNT) submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

Beginning on page 175, strike line 11 and all that follows through page 177, line 15 and insert the following:

(A) except as provided in subparagraph (B) or (C), include such advance payment in gross income for such taxable year,

(B) if the taxpayer elects the application of this subparagraph with respect to the category of advance payments for goods to which such advance payment belongs, the taxpayer shall include such advance payment in the taxable year in which the payment is included in gross income for purposes of the taxpayer's applicable financial statements, or

(C) if the taxpayer elects the application of this subparagraph with respect to the category of advance payments for goods described in paragraph (2)(C), or for services, to which such advance payment belongs, the taxpayer shall—

(i) to the extent that any portion of such advance payment is required under subsection (b) to be included in gross income in the taxable year in which such payment is received, so include such portion, and

(ii) include the remaining portion of such advance payment in gross income in the taxable year following the taxable year in which such payment is received.

(2) ELECTION.—

(A) IN GENERAL.—Except as otherwise provided in this paragraph, the election under paragraph (1)(B) shall be made at such time, in such form and manner, and with respect to such categories of advance payments, as the Secretary may provide.

(B) PERIOD TO WHICH ELECTION APPLIES.—An election under paragraph (1)(B) or (1)(C) shall be effective for the taxable year with respect to which it is first made and for all subsequent taxable years, unless the taxpayer secures the consent of the Secretary to revoke

such election. For purposes of this title, the computation of taxable income under an election made under paragraph (1)(B) or (1)(C) shall be treated as a method of accounting.

(C) PROPERTY INCLUDABLE IN INVENTORY NOT ELIGIBLE FOR ELECTION.—A taxpayer may not make an election under paragraph (1)(B) for advance payments for the sale of goods properly includible in inventory for which the taxpayer has received substantial advanced payments and the taxpayer has on hand goods of substantially similar kind and in sufficient quantity to satisfy the agreement in the year the advance payment is received.

(3) TAXPAYERS CEASING TO EXIST.—Except as otherwise provided by the Secretary, the election under paragraph (1)(B) shall not apply with respect to advance payments received by the taxpayer during a taxable year if such taxpayer ceases to exist during (or with the close of) such taxable year.

(4) ADVANCE PAYMENT.—For purposes of this subsection—

(A) IN GENERAL.—The term “advance payment” means any payment—

(i) the full inclusion of which in the gross income of the taxpayer for the taxable year of receipt is a permissible method of accounting under this section (determined without regard to this subsection), and

(ii) which is for goods, services, or

SA 1809. Mr. HATCH submitted an amendment intended to be proposed by him to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

On page 30, line 3, insert “or the trade or business of performing services as an employee” after “business”.

SA 1810. Mr. FLAKE submitted an amendment intended to be proposed to amendment SA 1618 proposed by Mr. MCCONNELL (for Mr. HATCH (for himself and Ms. MURKOWSKI) to the bill H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. 13201. TEMPORARY 100-PERCENT EXPENSING FOR CERTAIN BUSINESS ASSETS.

(a) INCREASED EXPENSING.—

(1) IN GENERAL.—Section 168(k) is amended—

(A) in paragraph (1)(A), by striking “50 percent” and inserting “the applicable percentage”, and

(B) in paragraph (5)(A)(i), by striking “50 percent” and inserting “the applicable percentage”.

(2) APPLICABLE PERCENTAGE.—Paragraph (6) of section 168(k) is amended to read as follows:

“(6) APPLICABLE PERCENTAGE.—For purposes of this subsection—

“(A) IN GENERAL.—Except as otherwise provided in this paragraph, the term ‘applicable percentage’ means—

“(i) in the case of property placed in service after September 27, 2017, and before January 1, 2023, 100 percent,

“(ii) in the case of property placed in service after December 31, 2022, and before January 1, 2024, 80 percent,

“(iii) in the case of property placed in service after December 31, 2023, and before January 1, 2025, 60 percent,

“(iv) in the case of property placed in service after December 31, 2024, and before January 1, 2026, 40 percent, and

“(v) in the case of property placed in service after December 31, 2025, and before January 1, 2027, 20 percent.

“(B) RULE FOR PROPERTY WITH LONGER PRODUCTION PERIODS.—In the case of property described in paragraph (2)(B) or (C), the term ‘applicable percentage’ means—

“(i) in the case of property placed in service after September 27, 2017, and before January 1, 2024, 100 percent,

“(ii) in the case of property placed in service after December 31, 2023, and before January 1, 2025, 80 percent,

“(iii) in the case of property placed in service after December 31, 2024, and before January 1, 2026, 60 percent,

“(iv) in the case of property placed in service after December 31, 2025, and before January 1, 2027, 40 percent, and

“(v) in the case of property placed in service after December 31, 2026, and before January 1, 2028, 20 percent.

“(C) RULE FOR PLANTS BEARING FRUITS AND NUTS.—In the case of a specified plant described in paragraph (5), the term ‘applicable percentage’ means—

“(i) in the case of a plant which is planted or grafted after September 27, 2017, and before January 1, 2023, 100 percent,

“(ii) in the case of a plant which is planted or grafted after December 31, 2022, and before January 1, 2024, 80 percent,

“(iii) in the case of a plant which is planted or grafted after December 31, 2023, and before January 1, 2025, 60 percent,

“(iv) in the case of a plant which is planted or grafted after December 31, 2024, and before January 1, 2026, 40 percent, and

“(v) in the case of a plant which is planted or grafted after December 31, 2025, and before January 1, 2027, 20 percent.”

(3) CONFORMING AMENDMENT.—Paragraph (5) of section 168(k) is amended by striking subparagraph (F).

(b) EXTENSION.—

(1) IN GENERAL.—Section 168(k) is amended—

(A) in paragraph (2)—

(i) in subparagraph (A)(iii), clauses (i)(III) and (ii) of subparagraph (B), and subparagraph (E)(i), by striking “January 1, 2020” each place it appears and inserting “January 1, 2026”, and

(ii) in subparagraph (B)—

(I) in clause (i)(II), by striking “January 1, 2021” and inserting “January 1, 2027”, and

(II) in the heading of clause (ii), by striking “PRE-JANUARY 1, 2020” and inserting “PRE-JANUARY 1, 2026”, and

(B) in paragraph (5)(A), by striking “January 1, 2020” and inserting “January 1, 2026”.

(2) CONFORMING AMENDMENTS.—

(A) Clause (ii) of section 460(c)(6)(B) is amended by striking “January 1, 2020 (January 1, 2021)” and inserting “January 1, 2026 (January 1, 2027)”.

(B) The heading of section 168(k) is amended by striking “ACQUIRED AFTER DECEMBER 31, 2007, AND BEFORE JANUARY 1, 2020”.

(c) EXCEPTION FOR PUBLIC UTILITIES.—Section 168(k) is amended by adding at the end the following new paragraph:

“(8) EXCEPTION FOR CERTAIN PUBLIC UTILITY PROPERTY.—The term ‘qualified property’ shall not include any property which is primarily used in a trade or business described in clause (iv) of section 163(j)(7)(A).”

(d) SPECIAL RULE.—Section 168(k), as amended by subsection (c), is amended by adding at the end the following new paragraph:

“(9) SPECIAL RULE FOR PROPERTY PLACED IN SERVICE DURING CERTAIN PERIODS.—

“(A) IN GENERAL.—In the case of qualified property placed in service by the taxpayer

during the first taxable year ending after September 27, 2017, if the taxpayer elects to have this paragraph apply for such taxable year, paragraphs (1)(A) and (5)(A)(i) shall be applied by substituting ‘50 percent’ for ‘the applicable percentage’.

“(B) FORM OF ELECTION.—Any election under this paragraph shall be made at such time and in such form and manner as the Secretary may prescribe.”

(e) COORDINATION WITH SECTION 280F.—Section 168(k)(2)(F) is amended by striking clause (iii).

(f) QUALIFIED FILM AND TELEVISION AND LIVE THEATRICAL PRODUCTIONS.—

(1) IN GENERAL.—Clause (i) of section 168(k)(2)(A), as amended by section 13204, is amended—

(A) in subclause (II), by striking “or”;

(B) in subclause (III), by adding “or” after the comma, and

(C) by adding at the end the following:

“(IV) which is a qualified film or television production (as defined in subsection (d) of section 181) for which a deduction would have been allowable under section 181 without regard to subsections (a)(2) and (g) of such section or this subsection, or

“(V) which is a qualified live theatrical production (as defined in subsection (e) of section 181) for which a deduction would have been allowable under section 181 without regard to subsections (a)(2) and (g) of such section or this subsection.”

(2) PRODUCTION PLACED IN SERVICE.—Paragraph (2) of section 168(k) is amended by adding at the end the following:

“(H) PRODUCTION PLACED IN SERVICE.—For purposes of subparagraph (A)—

“(i) a qualified film or television production shall be considered to be placed in service at the time of initial release or broadcast, and

“(ii) a qualified live theatrical production shall be considered to be placed in service at the time of the initial live staged performance.”

(g) EFFECTIVE DATES.—The amendments made by this section shall apply to property placed in service, and specified plants planted after, after September 27, 2017, in taxable years ending after such date.

AUTHORITY FOR COMMITTEES TO MEET

Mr. GARDNER. Mr. President, I have 4 requests for committees to meet during today’s session of the Senate. They have the approval of the Majority and Minority leaders.

Pursuant to rule XXVI, paragraph 5(a), of the Standing Rules of the Senate, the following committees are authorized to meet during today’s session of the Senate:

COMMITTEE ON ARMED SERVICES

The Committee on Armed Services is authorized to meet during the session of the Senate on Thursday, November 30, 2017, at 10 a.m. to conduct a hearing.

COMMITTEE ON FOREIGN RELATIONS

The Committee on Foreign Relations is authorized to meet during the session of the Senate on Thursday, November 30, 2017, at 10 a.m. to conduct a hearing on the following nominations: M. Lee McClenny, of Washington, to be Ambassador to the Republic of Paraguay, Carlos Trujillo, of Florida, to be Permanent Representative to the Organization of American States, with the rank of Ambassador, and Kenneth J.

Braithwaite, of Pennsylvania, to be Ambassador to the Kingdom of Norway, all of the Department of State, and Brock D. Bierman, of Virginia, to be an Assistant Administrator of the United States Agency for International Development.

COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

The Committee on Health, Education, Labor, and Pensions is authorized to meet during the session of the Senate on Thursday, November 30, 2017, at 10 a.m. in room SD-430 to conduct a hearing.

SELECT COMMITTEE ON INTELLIGENCE

The Select Committee on Intelligence is authorized to meet during the session of the Senate on Thursday, November 30, 2017, at 2 p.m., in room SH-219 to hold a closed hearing.

PRIVILEGES OF THE FLOOR

Mr. PERDUE. Mr. President, I ask unanimous consent that Madison Lynn, a fellow in my office, be granted floor privileges for the remainder of the day.

The PRESIDING OFFICER. Without objection, it is so ordered.

S. 254—PRINT CORRECTION

On Wednesday, November 29, 2017, the Senate passed S. 254, as amended. The corrected text of the bill as passed is as follows:

S. 254

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Esther Martinez Native American Languages Preservation Act”.

SEC. 2. NATIVE AMERICAN LANGUAGES GRANT PROGRAM.

Section 803C of the Native American Programs Act of 1974 (42 U.S.C. 2991b-3) is amended—

(1) in subsection (b)(7)—

(A) in subparagraph (A)(i), by striking “10” and inserting “5”; and

(B) in subparagraph (B)(i), by striking “15” and inserting “10”; and

(2) in subsection (e)(2)—

(A) by striking “or 3-year basis” and inserting “3-year, 4-year, or 5-year basis”; and

(B) by inserting “, 4-year, or 5-year” after “on a 3-year”.

SEC. 3. REAUTHORIZATION OF NATIVE AMERICAN LANGUAGES PROGRAM.

(a) IN GENERAL.—Section 816(e) of the Native American Programs Act of 1974 (42 U.S.C. 2992d(e)) is amended by striking “such sums” and all that follows through the period at the end and inserting “\$13,000,000 for each of fiscal years 2019 through 2023.”

(b) TECHNICAL CORRECTION.—Section 816 of the Native American Programs Act of 1974 (42 U.S.C. 2992d) is amended in subsections (a) and (b) by striking “subsection (e)” each place it appears and inserting “subsection (d)”.

S. 669—PRINT CORRECTION

On Wednesday, November 29, 2017, the Senate passed S. 669, as amended. The

corrected text of the bill as passed is as follows:

S. 669

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Columbia River In-Lieu and Treaty Fishing Access Sites Improvement Act”.

SEC. 2. SANITATION AND SAFETY CONDITIONS AT CERTAIN BUREAU OF INDIAN AFFAIRS FACILITIES.

(a) ASSESSMENT OF CONDITIONS.—The Secretary of the Interior, acting through the Bureau of Indian Affairs, in consultation with the affected Columbia River Treaty tribes, may assess current sanitation and safety conditions on lands held by the United States for the benefit of the affected Columbia River Treaty tribes, including all permanent Federal structures and improvements on those lands, that were set aside to provide affected Columbia River Treaty tribes access to traditional fishing grounds—

(1) in accordance with the Act of March 2, 1945 (59 Stat. 10, chapter 19) (commonly known as the “River and Harbor Act of 1945”); or

(2) in accordance with title IV of Public Law 100-581 (102 Stat. 2944).

(b) EXCLUSIVE AUTHORIZATION; CONTRACTS.—The Secretary of the Interior, acting through the Bureau of Indian Affairs—

(1) subject to paragraph (2)(B), shall be the only Federal agency authorized to carry out the activities described in this section; and

(2) may delegate the authority to carry out activities described in paragraphs (1) and (2) of subsection (c)—

(A) through one or more contracts entered into with an Indian tribe or tribal organization under the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5301 et seq.); or

(B) to include other Federal agencies that have relevant expertise.

(c) DEFINITION OF AFFECTED COLUMBIA RIVER TREATY TRIBES.—In this section, the term “affected Columbia River Treaty tribes” means the Nez Perce Tribe, the Confederated Tribes of Umatilla Indian Reservation, the Confederated Tribes of the Warm Springs Reservation of Oregon, and the Confederated Tribes and Bands of the Yakama Nation.

(d) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated to the Secretary of the Interior such sums as are necessary, to remain available until expended—

(1) for improvements to existing structures and infrastructure to improve sanitation and safety conditions assessed under subsection (a); and

(2) to improve access to electricity, sewer, and water infrastructure, where feasible, to reflect needs for sanitary and safe use of facilities referred to in subsection (a).

SEC. 3. STUDY OF ASSESSMENT AND IMPROVEMENT ACTIVITIES.

The Comptroller General of the United States, in consultation with the Committee on Indian Affairs of the Senate, shall—

(1) conduct a study to evaluate whether the sanitation and safety conditions on lands held by the United States for the benefit of the affected Columbia River Treaty tribes (as defined in section 2) have improved as a result of the activities authorized in section 2; and

(2) prepare and submit to the Committee on Indian Affairs of the Senate and the Committee on Natural Resources of the House of Representatives a report containing the results of that study.

S. 1285—PRINT CORRECTION

On Wednesday, November 29, 2017, the Senate passed S. 1285, as amended. The corrected text of the bill as passed is as follows:

S. 1285

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Oregon Tribal Economic Development Act”.

SEC. 2. APPROVAL NOT REQUIRED TO VALIDATE LAND TRANSACTIONS.

(a) IN GENERAL.—Notwithstanding any other provision of law, without further approval, ratification, or authorization by the United States, the Confederated Tribes of Coos, Lower Umpqua, and Siuslaw Indians, the Confederated Tribes of the Grand Ronde Community of Oregon, the Confederated Tribes of Siletz Indians of Oregon, the Confederated Tribes of Warm Springs, the Cow Creek Band of Umpqua Tribe of Indians, the Klamath Tribes, and the Burns Paiute Tribes may lease, sell, convey, warrant, or otherwise transfer all or any part of its interests in any real property that is not held in trust by the United States for the benefit of such tribe.

(b) TRUST LAND NOT AFFECTED.—Nothing in this section shall—

(1) authorize the Confederated Tribes of Coos, Lower Umpqua, and Siuslaw Indians, the Confederated Tribes of the Grand Ronde

Community of Oregon, the Confederated Tribes of Siletz Indians of Oregon, the Confederated Tribes of Warm Springs, the Cow Creek Band of Umpqua Tribe of Indians, the Klamath Tribes, and the Burns Paiute Tribes to lease, sell, convey, warrant, or otherwise transfer all or any part of an interest in any real property that is held in trust by the United States for the benefit of such tribe; or

(2) affect the operation of any law governing leasing, selling, conveying, warranting, or otherwise transferring any interest in such trust land.

APPOINTMENTS

The PRESIDING OFFICER. The Chair, on behalf of the President pro tempore, pursuant to Public Law 94–201, as amended by Public Law 105–275, appoints the following individual as a member of the Board of Trustees of the American Folklife Center of the Library of Congress: Jay Winik of Maryland.

The Chair, on behalf of the majority leader, pursuant to the provisions of Public Law 115–77, appoints the following individual to the Frederick Douglass Bicentennial Commission: the Honorable Tim Scott of South Carolina.

ORDERS FOR FRIDAY, DECEMBER 1, 2017

Mr. McCONNELL. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 10 a.m. on Friday, December 1; further, that following the prayer and pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, the time for the two leaders be reserved for their use later in the day, and morning business be closed; finally, that following leader remarks, the Senate resume consideration of H.R. 1 under the previous order.

The PRESIDING OFFICER. Without objection, it is so ordered.

ADJOURNMENT UNTIL 10 A.M. TOMORROW

Mr. McCONNELL. Mr. President, if there is no further business to come before the Senate, I ask unanimous consent that it stand adjourned under the previous order.

There being no objection, the Senate, at 9:14 p.m., adjourned until Friday, December 1, 2017, at 10 a.m.

EXTENSIONS OF REMARKS

HONORING BOULDER CREST RETREAT FOR MILITARY AND VETERAN WELLNESS

HON. DAVID SCHWEIKERT

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. SCHWEIKERT. Mr. Speaker, I rise today to pay tribute to the Grand Opening of the Boulder Crest Retreat for Military and Veteran Wellness in Sonoita, Arizona. Boulder Crest Retreat is a facility that provides free accommodation, recreational and therapeutic activities, and breakthrough combat stress recovery programs for veterans and their families as they make the transition home from war.

This desert oasis focuses on healing activities for our Nation's bravest. Here, they have the opportunity to participate in a range of outdoor recreational activities such as hiking the Arizona Trail, and are provided with a number of positive growth activities including meditation, journaling, and music, canine and equine therapies. This is complemented by Boulder Crest's signature Progressive and Alternative Training for Healing Heroes (PATHH) programs, which is based on the science of post-traumatic growth. Its success is visible by the testimonials from those that have benefitted from this program.

I would like to recognize Ken and Julia Falke, who founded Boulder Crest Retreat, the hardworking staff, volunteers and the organizations that have been so charitable in funding these important facilities. Additionally, I would like to recognize the A. James and Alice B. Clarke Foundation's generous donation, which paved the way to bring Boulder Crest Retreat to Southern Arizona.

Mr. Speaker, I have a strong appreciation for our veterans, their families and the sacrifices they made so that our fellow citizens may enjoy the freedoms and opportunities that make America great. I wish only the greatest success for this facility going forward in its mission to help our service members focus on strong, positive growth.

A GLOBAL UPDATE ON ALZHEIMER'S DISEASE

HON. CHRISTOPHER H. SMITH

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. SMITH of New Jersey. Mr. Speaker, yesterday I held a hearing on the global challenge of Alzheimer's Disease. There are an estimated 47 million people in the world living with Alzheimer's disease and other forms of dementia—more than the entire population of Spain—according to a report by Alzheimer's Disease International.

And according to Dr. Marie Bernard, Deputy Director of the National Institute on Aging who we heard from yesterday, this number is esti-

mated to grow to 115 million by 2050 as populations around the world age. The total estimated global cost of addressing this condition today is \$818 billion, but by as early as next year, it is estimated that this cost will rise to at least one trillion dollars.

Alzheimer's is a cruel disease, robbing its victims of their memories and their very identities, and robbing their family and friends of the person they know and love. It is excruciatingly painful for someone to lose themselves gradually. But what of those who love them? Death can rob you of a loved one suddenly, but Alzheimer's gradually takes them from you before your very eyes. There are isolated points at which they may be back to themselves momentarily, only to fade away once more.

In 1999, I co-founded the Congressional Task Force on Alzheimer's Disease, which I still co-chair today, to bring this disease to the forefront of the congressional agenda, advance support for federal research, and increase awareness. The Task Force worked in partnership with the Alzheimer's Association to unanimously pass the National Alzheimer's Project Act (PL 111-375) which established an Advisory Committee of private and federal experts to work with the Secretary of Health and Human Services to comprehensively assess and address Alzheimer's research, institutional services and home and community-based care, with a goal to identify a cure or disease-modifying therapy for dementia by 2025. Today, there are over 170 Members in the House and Senate.

This year, I worked with my Task Force Co-Chair, Representative MAXINE WATERS, to request an increase of \$414 million to the Alzheimer's Research Funding at the National Institutes of Health. Under HHS Appropriations Chairman TOM COLE's extraordinary leadership, the Fiscal Year 2018 omnibus appropriations bill, passed on September 14, 2017 included a \$400 million increase for Alzheimer's disease research at NIH. This would bring total funding to \$1.814 billion. Currently funded at \$1.4 billion, NIH spending on Alzheimer's research has almost tripled since Fiscal Year 2015, when \$589 million was allocated for research.

The majority of people with Alzheimer's or other forms of dementia have not received a diagnosis so they are unable to access the care and treatment they so desperately need. This is true in the developed world, but it is even truer in the developing world. Michael Splaine points out in his testimony that detection and diagnosis are a stubborn problem everywhere. Research shows that most people currently living with dementia have not received a formal diagnosis. In high income countries, only 20–50% of dementia cases are recognized and documented in primary care. This 'treatment gap' is certainly much greater in low and middle income countries. Without a diagnosis, there can't be treatment, care and organized support or opportunity to volunteer for clinical research.

Of course, even when Alzheimer's or other forms of dementia are diagnosed, care is too

often fragmented, uncoordinated and unresponsive to the needs of people living with this condition. In response, last Congress I introduced the "Health Outcomes, Planning, and Education (HOPE) for Alzheimer's Act" of 2015 to provide Medicare coverage for a care planning session for patients newly-diagnosed with Alzheimer's disease, family caregivers or legal representatives. In recognition of this great unmet need, this legislation garnered 310 bipartisan cosponsors. Ultimately, Medicare adopted an amended version of the HOPE benefit in the final rule for Calendar Year 2017 Physician Fee Schedule.

Of course, Alzheimer's robs its victims not only of their memories and awareness, but also their lives. In the American Journal of Public Health Research survey of years of life lost versus number of deaths between 1995 and 2015, annual deaths due to Alzheimer's complications in the United States alone rose from 20,607 in 1995 to 110,568 in 2015. During that period, Alzheimer's rose from the 14th leading cause of death among ailments in this country in 1995 to number six in 2015.

This was the fourth hearing I have chaired on Alzheimer's disease. On June 23, 2011 this Committee held a hearing on Global Strategies to Combat the Devastating Health and Economic Impacts of Alzheimer's Disease. On November 21, 2013 I chaired the Global Challenge of Alzheimer's: The G-8 Dementia Summit and Beyond. In December 2013, the G8 nations adopted a goal to identify a cure or disease-modifying therapy for dementia by 2025, which corresponds to the U.S. National Alzheimer's Project Act. The G8 agreement resulted in the creation of the World Dementia Council as a vehicle to drive forward the G8 commitments. Despite this progress, the massive health and economic threat of Alzheimer's and dementia globally is growing. On January 15, 2014, this Committee held a hearing to Report on the G8 Dementia Summit.

Yesterday's hearing was intended to examine the existing and potential options for prevention and treatment of this often devastating disease, and the harrowing statistics cited earlier likely would be much worse in developing countries if they had accurate identification of Alzheimer's and records of victims and deaths.

As our hearing testimony demonstrated, there is hope for Alzheimer's patients, their families and friends. For example, a research team from the Columbia University Medical Center in 2013 said they had finally traced Alzheimer's to its earliest developmental stages—a discovery that they believed could lead to more effective treatments. In Science Translational Medicine two years ago, Australian researchers explained a non-invasive ultrasound technology that clears the brain of neurotoxic amyloid plaques—structures that are responsible for memory loss and a decline in cognitive function in Alzheimer's patients. By 2016, scientists at the Institute for Regenerative Medicine at the University of Zurich said they were amazed to find that patients treated with the highest dose of the antibody drug aducanumab experienced an almost

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

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

complete clearance of the amyloid plaques that prevent brain cells from communicating, leading to irreversible memory loss and cognitive decline.

Our witnesses yesterday told us more about these and other advances that offer hope that Alzheimer's—if not effectively prevented—can at least be more successfully treated. Once we in developed countries can get a better handle on diagnosing and treating Alzheimer's, we hope to share what we know with developing countries so their citizens can better escape what has in the past been a very bleak future for all concerned.

While we work to prevent and find a cure for Alzheimer's, we must not neglect those currently living with this disease and address the public health crisis we are currently facing. This Congress, I joined my colleagues in introducing the "Building Our Largest Dementia (BOLD) Infrastructure for Alzheimer's Act". This bill establishes Alzheimer's Centers of Excellence around the country, provides funding to state and local health departments to implement interventions and best practices from the Centers of Excellence; and increases the collection, analysis, and reporting of data on cognitive decline and caregiving to inform future public health actions.

Additionally, I have re-introduced Kevin and Avonte's Law to reauthorize and expand the Missing Alzheimer's Disease Patient Alert Program to address the issue of wandering among individuals with Alzheimer's and children with disabilities. It's common for a person with Alzheimer's to wander and/or become lost, and it can happen at any stage of the disease. 6 in 10 individuals with Alzheimer's will wander at some point. They may try to go home when already there or attempt to recreate a familiar routine, such as going to school or work. Funding from this program could be used to provide proactive educational programming to prevent wandering to families & caretakers of individuals who wander, as well as training to first responders in order to recognize and respond to endangered missing individuals and facilitate their rescue and recovery. This funding could also be used for innovative locative technology for law enforcement that would facilitate rescue and recovery.

Next week, I will re-introduce the Global Brain Health Act to increase research on prevention and treatment of autism, hydrocephalus, Alzheimer's and other forms of dementia. This legislation would encourage the building of treatment capacity for these brain disorders among caregivers in developing countries and support increased international cooperation in research and implementation of strategies on prevention and treatment. These actions also would benefit those with these disorders here in the United States.

HONORING MS. PAULA VAN NESS

HON. ELIZABETH H. ESTY

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Ms. ESTY of Connecticut. Mr. Speaker, I rise today to honor Paula Van Ness upon her retirement as the President and CEO of the Connecticut Community Foundation after six tremendous years of leading and growing the organization. During her tenure, Paula

oversaw the organization's growth into a more supporting group.

Prior to joining the Connecticut Community Foundation in 2012, Paula had worked with nonprofits for more than four decades, including Make-A-Wish America, the Starlight Children's Foundation, and as the founding president of the National AIDS Fund, which has grown into AIDS United. The Connecticut Community Foundation, founded in 1923, serves twenty-one towns across the Greater Waterbury and Litchfield Hills region. The Foundation supports local nonprofits with grants, administrative resources, and strategic guidance that ensures those organizations can maximize their impact on the community. In 2016, the Foundation awarded 471 grants totaling \$2.4 million.

Over the course of her leadership, Paula has been instrumental in the Foundation's growing role in our community, especially by developing key relationships with local and state government officials. She has also managed to ensure the Foundation meets the needs of the broad range of nonprofits it serves, from essential human services to arts and culture.

Mr. Speaker, Paula Van Ness has been a visionary leader of the Connecticut Community Foundation for the past six years, and her work has strengthened the Greater Waterbury and Litchfield Hills communities. Therefore, it is fitting and proper that we honor her here today.

BOULDER CREST RETREAT ARIZONA FOR MILITARY AND VETERAN WELLNESS

HON. MARTHA MCSALLY

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Ms. MCSALLY. Mr. Speaker, earlier this month, I had the honor to meet with the leadership team of Boulder Crest Retreat for Military and Veteran Wellness in beautiful Sonoita, Arizona.

The 130-acre retreat is nestled in a riparian valley in southern Arizona just 60 miles south of Tucson, Arizona. This beautiful facility is the second rural retreat established to provide free respite, activities and programs for our nation's seriously Wounded Warriors and their family members. Boulder Crest provides private accommodations, recreational and healing activities focused on the science of posttraumatic growth for approximately 700 personnel each year. The retreat has much to offer including:

Three beautiful homes that can accommodate up to six people and are available for 2 to 7 night stays;

A lodge where guests can gather to connect with other families and participate in programs;

Extensive outdoor amenities that include an archery range, nature trails, playground, organic garden, bird sanctuary and fishing pond;

Recreational activities and programs include nature walks, fishing, archery, gardening, swimming and kayaking in the nearby Parker Canyon and Patagonia lakes, hiking the Arizona Trail; and

Numerous healing activities for combat stress and first responder recovery to include yoga, meditation, journaling, art and music

therapy, canine, and equine assistance therapy.

Retired U.S. Navy bomb disposal expert, Master Chief Ken Falke and his wife Julia came up with the idea after numerous visits to severely wounded EOD personnel at Walter Reed National Military Medical Center.

The Falkes founded the EOD Warrior Foundation and wanted to provide a place where Wounded Warriors and their family members could escape their grueling treatment schedules and find solace outside of the hospital.

Boulder Crest Retreat Virginia has hosted over 3,000 personnel in four years since opening Boulder Crest Retreat Virginia and we are very excited to bring their success to Arizona. Please also know that a \$10 million gift was provided to make this happen by the A. James and Alice B. Clark Foundation in Bethesda, Maryland.

I would like to take a moment to honor Ken and Julia Falke, the staff, the volunteers, and donors for making this idea a reality.

I am proud to have this remarkable facility in my state. God bless our troops and God bless the United States of America.

I would like to include in the RECORD the following press release on receipt of a transformational \$10 million donation from the A. James and Alice B. Clark Foundation to heal combat veterans and their family members:

(From PRNewswire, July 6, 2017)

A. JAMES AND ALICE B. CLARK FOUNDATION PROVIDES \$10 MILLION TRANSFORMATIONAL DONATION TO HEAL COMBAT VETERANS AND THEIR FAMILY MEMBERS

BOULDER CREST RETREAT EXPANDS OUT WEST

SONOITA, AZ.—Today, Boulder Crest Retreat announces a \$10 million donation from the A. James and Alice B. Clark Foundation. This is the largest gift in Boulder Crest Retreat's history. The gift provides the capacity to expand its programs to the western United States for veterans and families who are healing from combat-related stress.

After 16 years of war, the longest in American history, it is estimated that 2.1 million combat veterans and family members struggle with invisible wounds. With only 50 percent of those struggling willing to seek help from the mental health system, Boulder Crest Retreat offers a non-clinical, accessible, acceptable, and effective approach that ensures veterans and their family members can make peace with the past, live in the present, and plan for a great future at home.

The \$10 million donation enables Boulder Crest Retreat to double the number of people they serve in their current Virginia facility and expand geographically by helping to support the purchase a newly remodeled 130-acre Apache Springs Ranch just 45 minutes south of Tucson, Arizona in the beautiful town of Sonoita.

Four years ago, the Foundation provided a donation of \$250,000 to Boulder Crest Retreat to build the first of four log cabins in Bluemont, Virginia. One year later, the Foundation donated \$1.25 million to construct the A. James Clark Lodge in Bluemont. These donations enabled Boulder Crest Retreat to host more than 2,600 combat veterans and family members to date.

Halfway through an 18-month longitudinal study conducted by leading psychologists Dr. Richard Tedeschi and Dr. Bret Moore, it is clear that Boulder Crest's PATHH (Progressive and Alternative Training for Healing Heroes) programs deliver results that far outpace the status quo, and represent a ground breaking and scalable solution for PTSD and combat-related stress.

The results of this study led the board of directors at Boulder Crest Retreat on a strategic mission to scale their success nationwide. The Foundation's investment allows Boulder Crest Retreat to expand and work with other organizations around the nation that are interested in adopting the Boulder Crest Retreat Warrior PATHH curriculum.

"We are humbled beyond words and honored by the decision of the A. James and Alice B. Clark Foundation directors. The Clarks are true patriots and philanthropists—I personally know their passion for serving our nation's military," says Ken Falke, chairman and founder of Boulder Crest Retreat. "This gift will change the lives of tens of thousands of military and veteran family members, and allow them to live the great lives they deserve."

Boulder Crest Retreat provides combat veterans and their families with a strength-based healing and recharging program. These programs come in two forms—PATHH programs which are based on the science of Posttraumatic Growth (PTG), a proven framework to transform times of deep struggle into profound strength and lifelong growth. PATHH programs are free and include Warrior PATHH, Family PATHH, Couples PATHH, and Caregiver PATHH. In addition to its PATHH suite of programs, Boulder Crest Retreat devotes a portion of each calendar year to Family Rest and Reconnection (R&R) Retreats. These free retreats are 2-7 nights in length and provide families with the opportunity to rest, reconnect, recharge, and grow—together.

The A. James and Alice B. Clark Foundation, formerly the Clark Charitable Foundation, provides investments to help hard workers with a drive to achieve. The Foundation seeks out grantees that build practical, immediate, and concrete connections between effort and opportunity—from creating scholarships for engineering students, to improving schools for D.C.'s children, to providing veteran reintegration programs.

"Our mission has always been to enrich the lives of people in our community and to give back," explains Bob Flanagan of the A. James and Alice B. Clark Foundation. "Our team has witnessed the beauty, attention to detail, and impact of Boulder Crest Retreat Virginia and is very excited to provide this gift in Mr. Clark's honor to help replicate Boulder Crest Retreat in Arizona."

ABOUT THE A. JAMES AND ALICE B. CLARK FOUNDATION

We believe in the power of hard work. This conviction enabled our founder, A. James Clark, to grow a local construction company into a national success. And it guides the philanthropic giving we continue in his name today. At the A. James and Alice B. Clark Foundation, we invest to help hard workers with a drive to achieve. We seek out grantees who build practical, immediate and concrete connections between effort and opportunity—from scholarships for engineering students, to better schools for D.C.'s children to veteran reintegration programs. Then we give our grantees the resources and autonomy they need to succeed, holding them to the highest expectations on behalf of the individuals they serve. For more information about the A. James and Alice B. Clark Foundation, please visit <http://www.clarkfoundationdc.org>.

ABOUT BOULDER CREST

Boulder Crest Retreat Foundation owns and operates two rural sanctuaries that provide free accommodations, recreational, and therapeutic activities, and breakthrough combat stress recovery programs to help our nation's military and veteran personnel and their families thrive and live great lives—full of passion, purpose, and service—here at

home in the aftermath of war. Boulder Crest Retreat Virginia is a 37-acre facility located in the foothills of the Blue Ridge Mountains in Bluemont, Virginia, just 50 miles west of Washington, D.C. Boulder Crest Retreat Arizona is a 130-acre ranch located just 45 minutes south of Tucson, Arizona in Sonoita. Boulder Crest is a 501(c)(3) nonprofit organization and is entirely funded through private donations from individuals, foundations and corporations. For more information about Boulder Crest Retreat, please visit <http://www.bouldercrestretreat.org>.

RECOGNIZING THE RETIREMENT OF EVA LYNNE DISBRO

HON. BOB GOODLATTE

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. GOODLATTE. Mr. Speaker, I rise today to extend my congratulations to Eva Lynne Disbro of Collegedale, Tennessee, on her retirement after nearly 40 years at McKee Foods Corporation. Ms. Disbro retires from the position of Vice President of Human Resources to the family-owned bakery of snack cakes, granola, and many other baked goods. In her current role, she manages over 6,000 employees across Tennessee, Arkansas, Virginia, and Arizona. During her time at McKee Foods, she helped launch the company's Government Relations team and oversaw the establishment of a new bakery in Stuart's Draft, Virginia, which now employs about a thousand people in the Shenandoah Valley of Virginia. It is truly an honor to represent McKee Foods and its dedicated employees in Virginia's Sixth District.

Ms. Disbro's future plans include participating in church mission trips and serving as an active member of the Board of Trustees to Laurelbrook Academy in Dayton, Tennessee. She is also determined to write at least two books in the coming years. Throughout her retirement, she also plans to spend ample time with her grandchildren and extended family.

Thank you to Eva Lynne Disbro for her decades of dedication to her colleagues and community. I wish her a healthy and joyous retirement.

TRIBUTE TO THE LIFE OF WESLEY LEE FOX

HON. H. MORGAN GRIFFITH

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. GRIFFITH. Mr. Speaker, I rise in tribute to the life of Wesley Lee Fox of Blacksburg, Virginia. Colonel Fox died on November 24, 2017 at the age of 86. He devoted his life to his country and the United States Marine Corps. The many decorations he earned throughout his storied career included the highest military award our country can give, the Medal of Honor.

Colonel Fox always sought action throughout his career. Growing up as a farm boy in Virginia, he was inspired to enlist by his cousin's service during World War II. After completing basic training at Parris Island, he fought in Korea and was wounded. The war ended, but he remained in the Marines.

When the Vietnam War intensified, Colonel Fox knew he wanted to be on the front lines. He received a temporary commission as second lieutenant and served for a time advising South Vietnamese forces. Eventually he achieved his goal of taking the fight to the enemy by assuming command of a Marine rifle company.

On February 22, 1969, Colonel Fox's company came under heavy fire from a larger, hidden enemy force in the A Shau Valley. His company at that time had less than 90 men active out of 240. According to his Medal of Honor citation, he steered the unit into a better position to prepare a plan of attack. Colonel Fox and many of the company's leaders were wounded when it went into action, but he coolly continued to lead his men in the fight. After his company fought off the enemy, Colonel Fox refused medical attention while other wounded Marines were evacuated. In the words of the citation, "His indomitable courage, inspiring initiative, and unwavering devotion to duty in the face of grave personal danger inspired his marines to such aggressive action that they overcame all enemy resistance and destroyed a large bunker complex."

After Colonel Fox retired from the Marines in 1993, he served for eight years as Deputy Commandant of Cadets at Virginia Tech. He also wrote three books and spoke regularly with high school classes about his experiences. I had the honor of meeting Colonel Fox at a ceremony recognizing him with the unveiling of a Medal of Honor postage stamp at the Blacksburg Post Office in 2015.

Colonel Fox leaves his wife of 56 years, Dotti, his three daughters, and nine grandchildren, as he goes now to rest with the heroes at Arlington National Cemetery.

PERSONAL EXPLANATION

HON. PRAMILA JAYAPAL

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Ms. JAYAPAL. Mr. Speaker, I was absent in the House Chamber for Roll Call votes 640 and 641 on Wednesday, November 29, 2017 as a result of the flu. Had I been present, I would have voted Nay on these two votes.

RECOGNIZING THERON GERTZ FOR THE MONTANA CONGRESSIONAL VETERAN COMMENDATION

HON. GREG GIANFORTE

OF MONTANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. GIANFORTE. Mr. Speaker, I rise today to recognize Theron "David" Gertz of Butte for the Montana Congressional Veteran Commendation for his service to his country and leadership in his community.

Mr. Gertz joined the United States Navy in 1986 where he served two West-Pac tours. In 1989, he was on leave in Paris, France during Bastille Day celebrations when his hotel caught fire. Thanks to his shipboard firefighting training, he was one of the first to become aware of the fire and helped alert and save others.

Mr. Gertz was honorably discharged in 1990 and continues to serve. He is a role model to younger generations as a high school counselor to military dependents at Kadena Air Base in Okinawa, Japan.

I ask my colleagues to join me today in commending David Gertz for his dedication and service.

IN RECOGNITION OF PULMONARY
HYPERTENSION AWARENESS
MONTH

HON. KEVIN BRADY

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. BRADY of Texas. Mr. Speaker, I rise today in recognition of Pulmonary Hypertension Awareness Month and the outstanding work the Pulmonary Hypertension Association (PHA) including the Lone Star Chapter of The Woodlands, TX, has done during the last sixteen years in the fight against the rare, debilitating disease known as pulmonary hypertension (PH).

PH was first brought to my attention by my friend, Jack Stibbs, whose daughter, Emily, had been recently diagnosed at an early age. Due to Emily's early diagnosis, she has been able to lead a relatively normal life and Emily has recently graduated college. However, not all patients are as fortunate.

PH is high blood pressure that occurs in the arteries of the lungs. The disease reflects the pressure the heart must apply to pump blood from the heart through the arteries of the lungs. As with a tangled hose, pressure builds up and backs up, forcing the heart to work harder and less oxygen to reach the body. PH symptoms generally include fatigue, dizziness, and shortness of breath with the severity of the disease correlating with its progression. If left undiagnosed or untreated, PH can lead to heart failure and death.

Investment in medical research and sustained scientific progress in this area has led to fourteen Food and Drug Administration-approved targeted treatment options for two forms of PH. When individuals are diagnosed with PH quickly and begin appropriate therapy, their prognosis and life-expectancy improve dramatically. However, it currently takes an average of two and a half years to receive a diagnosis and three quarters of patients have severe PH when they are finally diagnosed.

Without treatment, historical studies have shown a mean survival time of 2.8 years after diagnosis for pulmonary arterial hypertension (PAH). Patients with advanced PH cannot benefit as greatly from available therapies and often face dramatic and costly medical interventions, including 24-hour IV infused medication, increased risk for hospitalization and in some cases heart-lung transplantation.

Mr. Speaker, I encourage my colleagues to join me in recognizing November as Pulmonary Hypertension Awareness Month and continuing to support federal activities that improve the lives of patients impacted by PH, including research programs at the National Institutes of Health and the Centers for Disease Control and Prevention.

CONGRATULATING DR. BETTIE
TRUITT ON HER RETIREMENT
FROM BLACK HAWK COLLEGE

HON. CHERI BUSTOS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mrs. BUSTOS. Mr. Speaker, I rise today to congratulate Dr. Bettie Truitt on her retirement from Black Hawk College in Moline, Illinois. For 29 years, Dr. Truitt has demonstrated a strong commitment to education. She has influenced the lives of thousands of students over the course of her career, and her efforts have resulted in many improvements to the college and the surrounding community.

Dr. Truitt began her distinguished career at Black Hawk College in 1989 as an instructor in the Mathematics Department, and she has held various academic and administrative positions in the following years. In 2007, Dr. Truitt began working as Dean for Instruction and Student Services, and was promoted to Executive Vice President in 2012. She has served as President of Black Hawk College since 2014. Dr. Truitt played an instrumental role in expanding the programs offered at Black Hawk College. This included the opening of a \$13 million Health Sciences Center at the Quad Cities Campus in Moline and a \$6.9 million Veterinary Technology Center at Black Hawk College's East Campus in Galva. Dr. Truitt also made a significant impact on Black Hawk College's transfer program, which allows students to seamlessly transfer the college credit that they earned affordably at the community college to any participating four-year college.

Mr. Speaker, it is my pleasure to recognize Dr. Bettie Truitt for her commitment to inspiring the next generation of students. Dr. Truitt has undoubtedly made a difference in the lives of her students, and her retirement will be a significant loss to Black Hawk College and the community. I congratulate her on a well-earned retirement and wish her the very best in her future endeavors.

PERSONAL EXPLANATION

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. GRAVES of Missouri. Mr. Speaker, on November 29, 2017 I missed a series of Roll Call votes. Had I been present, I would have voted YEA on No. 640 and 641.

IN APPRECIATION OF IDAHO HUMANITIES COUNCIL EXECUTIVE DIRECTOR RICK ARDINGER

HON. MICHAEL K. SIMPSON

OF IDAHO

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. SIMPSON. Mr. Speaker, I rise today to recognize the service of Rick Ardinger, the executive director of the Idaho Humanities Council. I wish to congratulate him on his retirement after 26 years of service leading the state's ef-

forts to promote and inspire the study of history, literature, philosophy, jurisprudence, cultural anthropology, comparative religion, art history and criticism, music history and other interpretive disciplines.

A Massachusetts native, Rick moved to Idaho to pursue a Master of Fine Arts degree in creative writing and quickly acclimated to the local writing scene. In 1976, Rick and his wife Rosalind started producing a literary publication, *The Limberlost Review*. The publication quickly turned into the Limberlost Press, an independent publishing company that has produced books by Pulitzer Prize winning novelist John Updike and Idaho native Sherman Alexie, among others.

Rick joined the Idaho Humanities Council staff in 1991, and became executive director in 1996. During his tenure, the IHC broadened its outreach not only by awarding grants for humanities projects and programs throughout the state, but also by sponsoring a number of flagship council-conducted initiatives to bring attention to the importance of lifelong learning in the humanities.

Under Rick's leadership, the Council also launched a successful \$1 million fundraising campaign to establish an Endowment for Humanities Education with the Idaho Community Foundation, providing a sustainable source of support for the Council's annual, weeklong, residential summer institutes and workshops in the humanities for K-12 teachers. In 1997, the Council held its first annual Distinguished Humanities Lecture and Dinner in Boise, an event which has brought to Boise a long list of nationally prominent novelists, journalists, and historians to speak before hundreds of supporters every fall.

In addition to the annual event in Boise, the Council also hosts Distinguished Humanities Lectures in Twin Falls, Idaho Falls, and Coeur d'Alene. The Council also sponsors statewide reading and conversations programs, supports the work of the City Clubs of Idaho Falls and Boise, brings annual tours of Smithsonian traveling exhibitions to the state, hosts an ongoing Humanities Speakers Bureau, and funds the statewide annual "Let's Talk About It" program in partnership with the Idaho Commission for Libraries. For several years, the Council has underwritten Idaho Public Television programming, and has produced a number of publications that have explored Idaho history and recently an anthology of essays about the meaning of wilderness in Idaho.

As a supporter of local and national arts and humanities programs, I consider Rick a friend and an advocate for sharing Idaho's cultural significance with the world. It's hard to imagine the Idaho Humanities Council without Rick, but I know he leaves the organization in a good place. For his enduring service to our great state, I thank and congratulate him.

REQUIRING COMPLETION OF
TRAINING PROGRAM IN WORK-
PLACE RIGHTS AND RESPON-
SIBILITIES

SPEECH OF

HON. PRAMILA JAYAPAL

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Wednesday, November 29, 2017

Ms. JAYAPAL. Mr. Speaker, today I rise to support H. Res. 630, which would require that

each member of Congress, as well as officers and employees of the House of Representatives, complete anti-harassment training each session of Congress. We are in a watershed moment in our country and we in Congress must draw a line in the sand and make it clear that sexual harassment will not be tolerated.

We have witnessed countless accusations come out in the news about high-profile individuals, and millions of women around the country have opened old wounds and shared their stories to show just how systemic this problem truly is. Congress is not impervious. Accusations against current and former members have flooded the news, and it has highlighted how insufficient our sexual harassment prevention and remediation processes have been in both the House and the Senate.

I am proud to join so many of my colleagues on both sides of the aisle in support of this resolution, which is the first step in creating an environment on Capitol Hill that is safe and supportive for everyone. However, we must not let this be our last action. We cannot introduce this bill and wash our hands of the problem. We must continue to work in a bipartisan manner to improve the complaint and investigation procedures in both chambers, and we must evaluate the rules and scope of the Ethics Committee to ensure the committee is fully staffed and prepared to evaluate sexual harassment cases in a timely manner. We need to implement a process that does not silence women, but gives them a voice and allows them to be heard.

And, together we must condemn this behavior—regardless of party. We must show that we are united in our commitment to dismantle this system that has shielded perpetrators for so long. We must stand with survivors and demand justice. Today we are showing that we want to ensure that this process starts within the halls of Congress.

RECOGNIZING MR. GENE BELL FOR THE MONTANA CONGRESSIONAL VETERAN COMMENDATION

HON. GREG GIANFORTE

OF MONTANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. GIANFORTE. Mr. Speaker, I rise today to recognize Gene Bell from Belgrade for the Montana Congressional Veteran Commendation for his service to his country and leadership in his community.

Mr. Bell joined the United States Marine Corps during the height of World War II. He served in the operation to liberate Guam and fought at Iwo Jima. His service to country did not stop when he finished his military career.

Mr. Bell is a member of the Iwo Jima Survivors Association and frequently travels and speaks about his experiences. Mr. Bell is described by his friends as a walking, talking Marine Corps advertisement who is knowledgeable and well-spoken. He has a positive outlook, and is a gentleman to everyone he meets.

I ask my colleagues today to join me in commending Gene Bell for his dedication and service.

WELCOMING RABBI DAVID SIFF TO SOUTH FLORIDA

HON. LOIS FRANKEL

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Ms. FRANKEL of Florida. Mr. Speaker, I rise today to welcome Temple Torat Emet's new Rabbi, David Siff, to the South Florida community.

Rabbi Siff has been an inspiration to Jewish communities across the country, from South Carolina to Philadelphia, and now he joins us here in Boynton Beach. Since receiving his rabbinic ordination in 2006 and a Ph.D. in Jewish Philosophy in 2009, both from the Jewish Theological Seminary in New York City, he has cultivated a culture of warmth and inclusiveness for everyone in the community. Rabbi Siff has been key in developing Shabbat and holiday programming that engages families with young children, promoting a vibrant and hopeful future for the American Jewish community. His dedication to Tikkun Olam, or repairing the world, will be a great asset to the Temple and to South Florida.

Temple Torat Emet and the rest of the Jewish community of South Florida is lucky to have Rabbi Siff, and I'd like to join them in extending him a warm welcome.

IN MEMORY OF SHERIFF DAVID C. HOBBS, JEFFERSON COUNTY FLORIDA

HON. AL LAWSON, JR.

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. LAWSON of Florida. Mr. Speaker, I rise today to pay tribute to an individual who has made a remarkable impact on Jefferson County, and indeed all of Florida, Sheriff David C. Hobbs who passed away on Monday, November 27, 2017 at the age of 58, due to complications from cancer.

Sheriff Hobbs was a dedicated public servant who served his country in the U.S. Marine Corps and his community as Sheriff for four terms. I honor his service and all law enforcement officers for risking their lives to keep others safe.

Sheriff Hobbs was born and raised in Monticello, Florida. He was a graduate of the Florida Highway Patrol Academy and a member of the Florida Highway Patrol for 11 years. He served as a Deputy Sheriff of the Jefferson County Sheriff's Office for eight years and was elected Sheriff in 2004 and was re-elected subsequently.

He promoted legislation requiring state drivers' licenses and identification cards to rapidly identify sexual offenders who prey on children. For many years, he sponsored the Cops & Kids program which provided bicycles to many underprivileged children at Christmas. He also implemented Project Lifesaver in Jefferson County, to aid in the search for persons with special needs. Additionally, Sheriff Hobbs began the Ag Watch Program in late 2014 to assist the agricultural community in the prevention of the loss of livestock and equipment as well as recovery of any property loss.

Florida Governor Rick Scott recognized his talents and value by appointing him to the

Criminal Justice Standards and Training Commission in 2014. It is fitting that the Governor has ordered the State and U.S. flags to be flown at half-staff at the Jefferson County Courthouse, Monticello City Hall, the Jefferson County Sheriff's Office and the State Capitol in Tallahassee from sunrise to sunset through the day of Sheriff Hobbs' funeral service on Saturday, December 2, 2017.

Mr. Speaker, Sheriff Hobbs had a larger than life personality, which explains the larger than life void that Jefferson County and the citizens of the state of Florida are feeling. His loyalty and love to his family, God and community, will be remembered and Sheriff Hobbs' spirit and attitude will be truly missed.

HONORING THE LATE ROBERT LEE BROWN, JR.

HON. BARBARA LEE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Ms. LEE. Mr. Speaker, I rise today to honor the late Robert Lee Brown, Jr., who passed away peacefully on Tuesday, July 11, 2017 and will be interred in the Arlington National Cemetery for his service to our nation in the United States Army.

Robert Lee Brown was born on July 21, 1938, the third child of Robert and Minerva Brown. In his early age, he was baptized in Brodnax, Virginia and received his early education in Brunswick County, Virginia.

Mr. Brown and his siblings believed firmly that happiness must be found in service to others and that the most noble professions required public service. His sister was an elementary school teacher. He and his brothers contributed over 100 years of combined military service to our nation.

In 1956, Mr. Brown reached the age of 18 and was drafted in the United States Army, initially serving at the Army Depot in Richmond, Virginia. In time, his service took him on tours through Korea, Panama; and he served in Vietnam during the Vietnam.

Robert also spent fifteen years of his military service at the Military District of Washington Ceremonies and Special Events in Washington, D.C. where he retired from the United States Army in 1989. After his retirement, he accepted a position as Superintendent of the Soldier's and Airmen's Home National Cemetery in Washington, D.C.

In 1962, Robert Brown married his best friend, Yvonne Mushaw, to whom he devoted 54 years until the day of his passing. Together, Robert and Yvonne had two sons, Darrell and Derreck Brown, both of whom Robert was extremely proud.

Following his second retirement, Robert and Yvonne returned to Brodnax, Virginia where he dedicated himself to the Miles Bethel Memorial CME Church as a member of the Steward Board, President of the Men's Chorus, and Chairperson for Ministry of Men. He also offered his skills to Oris P. Jones Funeral Establishment.

I want to recognize and offer my condolences to Robert's surviving family: his widow, Yvonne, his son Darrell and daughter-in-law Robin Pena Brown, his son Derreck and friend Christopher Johnson; aunts, Alma Jenkins-Davis, and Mary Boyd-Lewis Salley; brothers,

Willard Tanner (Christine) and James Brown (Bessie); brother-in-law, Frederick Mushaw (Shirley); sister-in-law, Josephine Tanner; and cousins, nieces and nephews.

Today, on behalf of California's 13th Congressional District, I join the family and friends of Robert Lee Brown, Jr. in celebrating his life of service and sacrifice. I offer my sincerest gratitude to Mr. Robert Lee Brown, Jr. for his selfless dedication to our nation.

PERSONAL EXPLANATION

HON. VICKY HARTZLER

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mrs. HARTZLER. Mr. Speaker, on Wednesday, November 29, 2017, I was unable to vote due to my attendance at an event with the President. Had I been present, I would have voted as follows: on Roll Call no. 640, YEA, and on Roll Call no. 641, YEA.

IN MEMORY OF THE LIFE OF HAROLD DEON POWELL

HON. MIKE ROGERS

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. ROGERS of Alabama. Mr. Speaker, I ask for the House's attention to recognize the life of my friend, Mr. Harold Deon Powell.

Harold passed away unexpectedly earlier this month in Italy while on an economic development trip with the Alabama Department of Commerce representing the State of Alabama and Macon County.

Harold was born on September 2, 1974 in Cleveland, Ohio to Harold L. and Willa Mae Powell. Soon after, his family moved to Shorter, Alabama, where he was educated in the Macon County public school system and attended Tuskegee University.

Harold lived in Shorter, Alabama and served as the Town Clerk of Shorter with his mother, Willa Mae, the Mayor of the Town of Shorter. He also served as the Secretary-Treasurer of the Macon County Economic Development Authority.

Harold had his own local Sunday morning talk radio show on WBIL AM-580 to keep his listeners informed with commentary on relevant news both nationally and locally. He was a licensed real estate broker and instructor and founded Powell Properties.

Harold was committed to his community and worked hard to make a difference. He was also very active in politics and served as the first African American National Vice-President and later President of the College Democrats of America. He worked on several Federal and local campaigns as well.

On November 27th, friends and family gathered at the Tuskegee University Chapel to celebrate his life.

Mr. Speaker, please join me in remembering and honoring the life of Harold Powell.

CELEBRATING BEULAH MELOCHE'S 111TH BIRTHDAY

HON. ELISE M. STEFANIK

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Ms. STEFANIK. Mr. Speaker, I rise today to celebrate Beulah Meloche for turning 111 years old.

Ms. Meloche was born on November 23, 1906, in the town of Chazy, New York. At the time of her birth, Teddy Roosevelt was president and the average life expectancy was only 47 years. Having grown up in Plattsburgh, Ms. Meloche now resides happily at the RiverLedge Health Care Rehabilitation Center in Ogdensburg, New York.

As a supercentenarian, Ms. Meloche is one of only about 70 like her in the United States. On behalf of New York's 21st District, I am proud to wish Ms. Meloche all the best on her birthday. Her longevity is a testament to the human spirit and an inspiration for the country.

PERSONAL EXPLANATION

HON. BILLY LONG

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. LONG. Mr. Speaker, on Wednesday, November 29, 2017, I was unable to vote on any legislative measures because I was accompanying the President for a speech in Missouri. Had I been present, I would have voted the following:

(Roll no. 640) On ordering the previous question providing for consideration of H.R. 3017—Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act, and H.R. 3905—Minnesota's Economic Rights in the Superior National Forest Act, I would have voted yes.

(Roll no. 641) On adoption of the combined rule providing for consideration of H.R. 3017—Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act, and H.R. 3905—Minnesota's Economic Rights in the Superior National Forest Act, I would have voted yes.

HONORING THE LIFE AND LEGACY OF SHERIFF DAVID HOBBS

HON. NEAL P. DUNN

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. DUNN. Mr. Speaker, I rise today to honor Jefferson County Sheriff David Hobbs, who passed away this week after a brave battle with cancer.

Sheriff Hobbs loved Jefferson County and its people. He was born and raised there. He served the County and the state of Florida in law enforcement for more than 30 years, including 11 with Florida Highway Patrol and 8 years as a deputy sheriff in Jefferson County. He was first elected Sheriff in 2004. He was also a Marine Corps reservist.

Sheriff Hobbs dedicated his life to serving and protecting others, putting himself in

harm's way so others could live safe and free. And he truly loved his colleagues at the Sheriff's office. Serving in law enforcement is not just a job. For him, it was a calling.

In later years, Sheriff Hobbs was passionately involved with the American Cancer Society, spreading awareness by sharing his story battling the disease.

We owe Sheriff Hobbs a great debt of gratitude. Please join me in honoring the life and legacy of Jefferson County Sheriff David Hobbs.

REVEREND LARRY DUNHAM, O.F.M. CELEBRATES HIS FIFTIETH JUBILEE OF PROFESSION OF VOWS

HON. JEFF FORTENBERRY

OF NEBRASKA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. FORTENBERRY. Mr. Speaker, on August 16, 2017, Reverend Larry Dunham, O.F.M., observed his 50th anniversary of the profession as a member of the Order of Friars Minor commonly known as the Roman Catholic Order of the Franciscans. Since 2013, Father Dunham has served the people of Washington, D.C. as Guardian and Commissary of the Franciscan Monastery of the Holy Land in America with devotion and dignity.

In this capacity, he has provided for the spiritual, pastoral and temporal assistance of residents of the city, including the development of a volunteer-run city farm that provided over 13,000 pounds of fresh produce for the city's low-income residents. Prior to his current role, Father Dunham served his nation selflessly as a chaplain in the United States Navy during Desert Shield and Desert Storm, as Provincial Minister of the Our Lady of Guadalupe Province from 2000 to 2009 and as President of the English Speaking Conference of the Order from 2003 to 2005.

Mr. Speaker, I congratulate and applaud Reverend Larry Dunham, O.F.M. for his 50 years of dedicated, spiritual service.

RECOGNIZING MICHAEL LAWSON FOR THE MONTANA CONGRESSIONAL VETERAN COMMENDATION

HON. GREG GIANFORTE

OF MONTANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. GIANFORTE. Mr. Speaker, I rise today to recognize Michael Lawson of Butte for the Montana Congressional Veteran Commendation for his service to his country and leadership in his community.

Mr. Lawson joined the United States Marine Corps in 1966 and served in the Vietnam War. He was awarded the Bronze Star and Purple Heart. After being honorably discharged in 1969, Mr. Lawson devoted much of his time serving veterans in his community.

Mr. Lawson is a leading coordinator for veteran celebrations in the Butte-Silver Bow area. He is active in the Marine Corps League, United Veterans Council, Veterans of Foreign Wars, and the American Legion. Mr. Lawson

is also a DAV driver and chairman of the Marine Corps Reserve's Toys for Tots program.

I ask my colleagues to join me today in commending Michael Lawson for his dedication and service.

VETERANS ESTEEM TEAM

HON. PAUL MITCHELL

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. MITCHELL. Mr. Speaker, I rise to honor the Veterans in my district, and those who support them. Earlier this month, I attended a Veterans Esteem Team meeting in Lapeer County.

It is a dinner organized and prepared by local Junior High and High School students from North Branch, Almont, and Dryden to honor area veterans. Those who have served our nation are the best one percent this country produces. Words will never be adequate to capture the debt of gratitude owed to the men and women of our military who have enabled our nation to continue to be safe and prosperous. I'm honored to serve them, and the students in my district who took the time to recognize and organize this event for our veterans.

Therefore, I would like to include in the RECORD the names of students and sponsors of the Veterans Esteem Team:

Veterans Esteem Team Board Members—President: Benjamin Koning, Vice-President: Brian Garner, Secretary: Robert Heugh, Treasurer: Wayne Jacobs, Director: Glenn Ream.

Veterans Esteem Team North Branch chapter: Mr. Robert Heugh—Advisor, Darius Boulton, Liberty Cooper, Ms. Dusty Olivia Heugh, Gabe Hutchins, Ayden Marshall, Elizabeth Oland, Logan Sawson, Peyton Shepherd, Valerie Trombley, Spencer Wesch, Karter Shingledecker, Jack Enen, Ryan Rogers.

Veterans Esteem Team Almont chapter: Mr. John Reinhard—Advisor, Hannah Chaney, Seth McCarthy, Emily Kruk, Josh Boyd.

Veterans Esteem Team Dryden chapter: Abigail Koning.

HONORING THE MEMORY OF LESLEE ATIRAM

HON. BONNIE WATSON COLEMAN

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mrs. WATSON COLEMAN. Mr. Speaker, I rise today to honor the memory of Leslee Atiram who sadly passed away on November 10, 2017.

Leslee Atiram was a beloved teacher who was described by her students and peers to be inspiring and an optimist. Raised in Brooklyn, Ms. Atiram had a drive to one day be an educator. Ms. Atiram spent four decades teaching math and science for high school and elementary school in New York and New Jersey, of which she spent two of those decades teaching at Rutgers Preparatory School, Princeton Day School, and the Sunday school at Temple Shaari Emeth.

Her passion for education led her to study at Stroudsburg University and the University of

London during her undergraduate years. She then earned her master's degree in education from Brooklyn College. Her style of teaching was like none other—she always brought warmth, kindness, and a good sense of humor to her classes. Her knowledge and skills as a math and science teacher earned her the ORT American Outstanding STEM Educator Award, which honors an educator in the New York, New Jersey, Connecticut tristate area who seeks to advance STEM education.

Outside of her educational career, Ms. Atiram organized a support group for other people in the school community who were touched by cancer.

Leslee is survived by her husband, Zam; her sons, Logan and Zak; Kristin, Zak's fiancée; her brother, Stan, and her loving nieces and nephew. A memorial service for Leslee will be held Sunday, December 10, 2017 at Rutgers Preparatory School in Somerset.

Our nation suffers in the loss of nurturing educators like Leslee Atiram, but I am honored that such a talented and dedicated individual has shared their gifts on behalf of our community.

I urge my colleagues to join me in remembering the amazing life of Leslee Atiram and sending our sincere condolences to her friends and family. May Ms. Atiram be blessed and rest in peace.

RECOGNIZING PHILLIP LYONS FOR THE MONTANA CONGRESSIONAL VETERAN COMMENDATION

HON. GREG GIANFORTE

OF MONTANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. GIANFORTE. Mr. Speaker, I rise today to recognize Phillip Lyons of Butte for the Montana Congressional Veteran Commendation for his service to his country and leadership in his community.

Mr. Lyons answered the call to serve his country following the attack on Pearl Harbor. He joined the United States Navy and later the Navy Reserve. Mr. Lyons was a submariner during World War II and the Korean War.

Mr. Lyons has been active with Butte's American Legion post for the past 70 years and served as the post's commander. Mr. Lyons was State Commander of the Montana Subvets, is a member of the DAV and VFW, and has logged over 15,000 hours of volunteer work on behalf of veterans and their families.

I ask my colleagues to join me today in commending Phillip Lyons for his dedication and service.

HONORING MASTER SERGEANT JOHN C. BURNAM, USA (RETIRED)

HON. WALTER B. JONES

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. JONES. Mr. Speaker, I am proud to rise today to honor retired Master Sergeant John C. Burnam for his honorable and distinguished service in the United States Army, which in-

cluded two years of combat mission as an infantryman and German shepherd scout dog handler during the Vietnam War. In addition, I would like to recognize him for years of tireless work after military retirement to establish the John Burnam Monument Foundation, which designed and built a national monument for America's military working dogs and their handlers that served in the Armed Services of WWII, Korea, Vietnam, the Gulf War, Afghanistan, and Iraq.

Master Sergeant Burnam's time in the Army can be categorized best by his two years of service during the ground war in South Vietnam, where he was deployed as a combat infantryman in the 7th Cavalry in the 1st Cavalry Division, and was subsequently wounded in battle. During his second year in Vietnam, he distinguished himself as a German shepherd scout dog handler serving in the 44th infantry scout dog platoon. After being wounded and the death of his first canine companion, Timber, he returned to duty and participated in over thirty combat missions, leading combat infantry patrols and saving American lives with his second scoutdog, Clipper. Tragically, both of his dogs died in the Vietnam War, which had a profound impact on the rest of Master Sergeant Burnam's career, as well as his personal life.

Throughout Master Sergeant Burnam's combat service, he was awarded over thirteen military service awards, some of which include the Legion of Merit medal, the Bronze Star medal, and the Purple Heart medal. However, his achievements go far beyond his impressive resume, military awards, and Army accomplishments. Master Sergeant Burnam went on to establish the John Burnam Monument Foundation, an organization that grew from his desire to honor others who have served on Military Working Dog teams throughout American history. His foundation, as its name suggests, was dedicated to funding the construction and maintenance of a national monument for the men, women, and canines that make up these teams. In addition to his foundation, he has worked relentlessly to bring awareness to the work of scout dog handlers by authoring books, writing articles, and appearing in TV documentaries on the History Channel, Netflix, CNN, and other channels. Master Sergeant Burnam's authentic and passionate storytelling have brought to life the hardships, humor, and horrors of combat, as well as the courageous heroism of both dog and handler.

In 2005, Master Sergeant Burnam approached me to help him turn his dream of a Military Working Dog monument into a reality. He worked relentlessly, contributing language to support the drafting of the legislation, as well as giving congressional testimony before several subcommittees during the legislative process. Due to his tenacity and passion for the project, the legislation was signed by President Obama into Public Law 110-181 on October 28, 2009. This finally set into motion Master Sergeant Burnam's vision by authorizing the John Burnam Monument Foundation to establish and maintain a national monument on the Lackland Air Force Base in San Antonio, Texas.

This approval sparked Master Sergeant Burnam's motivation to maintain his voice in the process, as he led the design and development details of the national monument, including size, scope, and historical significance of each component. This included the large

bronze statues of the Military Working Dog teams, a granite history wall with an engraved narrative, and a bronze military working dog and handler water fountain. The entire monument sits on a 3,000 square foot granite plaza with five flag poles representing each of the armed services.

To pay for its construction, Master Sergeant Burnam organized an ambitious public fund-raising campaign, which secured \$2.1 million dollars for the project. He even went as far as to raise a maintenance fund so this burden would not be placed on the American taxpayer. After closely overseeing the installation and construction of the national monument, the John Burnam Monument Foundation officially gifted it to the Office of the Secretary of the Air Force and the Joint Base San Antonio, where the Department of Defense has been training Military Working Dog teams of all services since 1958.

On October 28, 2013 the national monument was officially unveiled and dedicated at the Lackland Air Force Base, where Master Sergeant Burnam provided a moving testimony. The monument is currently accessible to the American people and their dogs, and attracts thousands of visitors and veterans from across the United States and the world. Since the completion of the national monument, Master Sergeant Burnam continues to be an advocate for our nation's Military Working Dog teams.

Master Sergeant Burnam's extensive career is distinguished by his desire to serve the Marine Corps and our nation. His sacrifices may never be fully recognized, but his impact will be felt by Americans for generations to come. On behalf of my colleagues on both sides of the aisle, I would like to recognize Master Sergeant John C. Burnam for his outstanding achievements and contributions to our nation both in active duty and in retirement. His extraordinary efforts to honor the U.S. Army, Marines, Navy, Air Force, Coast Guard, and Military Working Dog teams will never be forgotten. I pray his legacy lives on forever.

HONORING JOHN ROY DODSON, JR.

HON. BILLY LONG

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. LONG. Mr. Speaker, I rise today to honor Mr. John Roy Dodson, Jr., a World War II veteran and a shining example of patriotism. We in the 7th District of Missouri are proud to share our home with folks like him.

In 1943, Mr. Dodson went to basic training at Camp Robinson in California. This was the first step in a fruitful career of service that took him from Hawaii to New Zealand on a troop ship to repel encroaching Japanese forces. He was part of the U.S. Army's 25th Infantry Division that secured Guadalcanal after the Guadalcanal Campaign, and from there he was sent to battle on Bougainville Island and later to the Philippines. There, half of the division was responsible for taking Manila while Mr. Dodson was part of the effort to secure the mountains. As a member of the planned invasion of Japan, Mr. Dodson was 50 miles away from the shore of Osaka when the U.S. dropped its atomic bomb. Finally, he was part of the occupying force that kept order in Japan.

This December, Mr. Dodson will be honored for his service by peers and loved ones. Newscaster Tom Brokaw wrote that those who fought in WWII were part of the "greatest generation any society has ever produced." They served not for fame or fortune but simply because they loved their country, and having grown up during one of the most tumultuous times in our nation's history, these men and women exemplify the resilient frontier spirit that makes America great.

Mr. Speaker, I am proud to have the opportunity to honor Mr. Dodson and veterans like him any chance I get. The 7th District of Missouri, as well as the rest of the United States, are forever indebted to John Roy Dodson, Jr. We thank him for his service and wish him all the best in all future endeavors.

RECOGNIZING RICHARD ALLGOOD
FOR THE MONTANA CONGRES-
SIONAL VETERAN COMMENDA-
TION

HON. GREG GIANFORTE

OF MONTANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. GIANFORTE. Mr. Speaker, I rise today to recognize Richard Allgood of Big Sky for the Montana Congressional Veteran Commendation for his service to his country and leadership in his community.

Mr. Allgood served in the United States Air Force during the Vietnam War, yet his service to his community continued well after his military career.

In Big Sky, Mr. Allgood was instrumental in the revival of American Legion Post 99, which now provides scholarships for local high school students and sponsors Boys State and Girls State programs as well as other local youth activities.

Mr. Allgood's tireless efforts have helped provide assistance to financially troubled veterans, aid to community members needing help with medical expenses, and support for the Vietnam War Memorial in Bozeman.

I ask my colleagues to join me today in commending Richard Allgood for his dedication and service.

RECOGNIZING THE NINTH ANNUAL
FAMILY CHRISTMAS EXTRA-
VAGANZA

HON. BILL POSEY

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. POSEY. Mr. Speaker, on December 16, 2017, Brevard County families, businesses and local community organizations will gather together to celebrate the Ninth Annual Christmas Extravaganza. This wonderful event, which will take place at Fred Poppe Regional Park in Palm Bay, FL, will provide an uplifting message of hope and future during this Christmas season as so many families are still facing difficult challenges.

The House at Palm Bay, the City of Palm Bay Parks & Recreation, Gator Automotive, Thrifty Produce, Chick-Fil-A, and Church on the Rock, Elevation Church, Calvary Chapel,

Discover Life Church, Victory Church, Jornada Church, Victory in Christ Church, and several other business partners have recognized the importance of providing a positive venue for residents and children to celebrate Christmas.

What makes the Family Christmas Extravaganza so special is that there is no cost to attend—everything is absolutely free to the public. From cotton candy and hot dogs, to live music, and fun activities for children, the sponsors of this annual event are committed to serving others during this Christmas season and giving back to their community.

This year, over eighty local businesses and organizations have made donations of food, gift certificates, equipment, cash and goodie bags. The Bayside High School Marching Band will be performing along with Chagy the Clown.

Senior Pastor Ken Delgado of The House at Palm Bay said, "With today's news being filled with division, contention and expressions of hatred, it is exciting to see the City of Palm Bay, along with the city's businesses and the citizens, create an event where love, joy and peace are expressed. The Family Christmas Extravaganza is the greatest expression that so many people yearn for, and is what the angels proclaimed at the birth of Jesus saying "Peace and good will towards all men."

Mayor William Capote said, "The Family Christmas Extravaganza is a wonderful annual tradition in the great City of Palm Bay. I am proud to be the Mayor of a City where groups like The House church spend so much time and energy selflessly giving back to our community. The House has captured the giving spirit of the holiday season with this event, providing a day of celebration and Christmas joy completely free of charge. I've seen the positive impact of the Extravaganza over the years and I am excited to see this event continue to grow!"

Palm Bay City Manager Greg Lynk states, "I'm excited to welcome the Family Christmas Extravaganza back to the City of Palm Bay. Over the past several years, the Christmas Extravaganza has become a cherished holiday tradition in Palm Bay, reminding all of us the reason for the season. The City is proud to partner with The House on this wonderful event that brings so much Christmas spirit to the great citizens of Palm Bay."

Gator Automotive owner Joe Kelly said "Gator Chrysler has been a proud supporter of the Christmas Extravaganza for a few years. I support it because indeed it is a great thing the House of Palm Bay has established for families that can't enjoy the holiday. I have heard firsthand from some of those families and it touches my heart."

Fred Poppe, Director of Palm Bay Parks and Recreation, said "I am always looking for partnerships in the Community to serve our City to the best of our ability. The partnership with The House is very important in that we provide a free Holiday spirited event for thousands of our residents. It's the kind of partnership that embodies the true spirit of the United States of America. Thanks for all that you and your hundreds of volunteers do to make this possible."

The City of Palm Bay issued a proclamation declaring December 16, 2017 as Family Christmas Extravaganza Day.

I ask my colleagues to join me in saluting all those who have worked so hard to make the Annual Family Christmas Extravaganza possible; and those who spread the Christmas

spirit through good deeds and charitable acts across our nation.

HONORING FORMER NY REP.
MAURICE HINCHEY

HON. YVETTE D. CLARKE

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Ms. CLARKE of New York. Mr. Speaker, I rise to join my fellow New Yorkers in honoring and celebrating the life of our colleague, Congressman Maurice Hinchey. Congressman Hinchey embodied what it means to be a true public servant and patriot with a vocation to serve his country and the people of New York.

From his 18 years serving in the New York State Assembly to his 10 years in Congress, Congressman Hinchey remained a steadfast champion for working people, American families, and the environment.

During the Congressman's time in the New York State Assembly, where he served as Chairman of the Environmental Conservation Committee, he sponsored the nation's first ever acid rain prevention bill. His passion for the environment followed him from New York State to Capitol Hill, where he famously sent President Reagan a tree and a gallon of acid rain water to draw attention to environmental pollution.

The Congressman represented some of New York's most beautiful land, from the Hudson Valley to the Finger Lakes, and we can attribute much of the preservation of New York's natural beauty to Congressman Hinchey's tireless dedication to conservation.

While on the House Appropriations Committee, the Congressman served as a staunch advocate for progressive policies and innovation to help American families and veterans.

My thoughts are with the Congressman's wife, Ilene, the Hinchey family, and all those who loved him as we honor his legacy of activism, advocacy, and passion for public service.

RECOGNIZING GARY GERMUNDSON
FOR THE MONTANA CONGRES-
SIONAL VETERAN COMMENDA-
TION

HON. GREG GIANFORTE

OF MONTANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. GIANFORTE. Mr. Speaker, I rise today to recognize Gary Germundson of Scobey for the Montana Congressional Veteran Commendation for his service to his country and leadership in his community.

Mr. Germundson joined the United States Army in 1957 and served in Vietnam. In 1965, he ended his military career but continued to serve as a community leader in Montana.

Mr. Germundson spent 45 years as a public educator. He became an alderman of the Scobey City Council and served as president of the Scobey Lions Club. Mr. Germundson remains active in his local American Legion and is treasurer of the Daniels County Color Guard.

In addition to raising their four children, Gary and Bonnie Germundson were foster parents to fifteen children.

I ask my colleagues to join me today in commending Mr. Gary Germundson for his dedication and service.

HONORING MAURICE HINCHEY

HON. PAUL TONKO

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. TONKO. Mr. Speaker, I rise to honor our former colleague and my friend Maurice Hinchey, who passed away last week.

All told, Maurice served 18 years in the New York State Assembly and 20 years in the House.

The story goes that after some youthful indiscretions, a judge gave him the option of joining the Navy or else . . .

Following his Navy service, he returned home to Saugerties, New York and worked at a cement factory, and then as a toll collector on the New York State Thruway while earning his degree at SUNY New Paltz.

He eventually ran and won a seat in the New York State Assembly in 1974, becoming the first Democrat to represent Ulster County since 1912.

I had the privilege of serving with Maurice in both the State Assembly and Congress.

As a freshman in the Assembly in the 1980s, I was assigned to serve on the Environmental Conservation Committee, which Maurice chaired.

During that time, I saw firsthand as he worked to expose illegal waste dumping by organized crime, which led to many convictions.

I saw him investigate toxic contamination of Love Canal in Niagara Falls, which would become the nation's first Superfund site.

He passed hundreds of bills, including the nation's first acid rain law to protect New Yorkers from harmful pollution, especially in the Adirondacks, and the Hudson River Valley Greenway Act.

Governor Mario Cuomo called him the "environmental conscience of New York State."

Maurice was elected to Congress in 1992, where he represented a serpentine district, from Poughkeepsie to Ithaca—including parts of the Hudson Valley, Catskill Mountains, and Southern Tier.

It was a tough district with disparate interests, but you could not have found a more fitting representative than Maurice.

No one was as equally as comfortable at a pool hall in Binghamton, a lecture hall in Cornell University, or one of Levon Helm's Midnight Rambles in Woodstock.

Throughout his career, Maurice blended his progressive and populist beliefs in tireless support of America's working families.

Maurice was a fighter—especially for the underdog, the voiceless, and the environment.

He was a rare breed of politician—not a weathervane—he stuck to his convictions. He knew that the best choice was not always the easiest or most popular one.

As a freshman in Congress, despite requests from the President, he opposed NAFTA, knowing it would result in the loss of American manufacturing jobs and suppress wages.

He opposed the Telecommunications Act of 1996 for fear that it would encourage media ownership consolidation.

He opposed the repeal of Glass-Steagall because it would allow banks to become too big to fail and encourage riskier investment behavior.

He opposed the unconstitutional, discriminatory Defense of Marriage Act. Maurice knew it was just as wrong then as it is today. And he wasn't afraid to say so.

He was a fierce and vocal opponent of the Iraq War.

He had the courage and vision that many lacked to be on the right side of those issues when it mattered, when the votes were cast.

He was on the losing side of those votes, but history has vindicated his positions.

His passion and courage should serve as a model for anyone who enters public service.

Maurice will be remembered most for being a champion of our environment. And I say our environment, because he believed without politics, without the efforts of so many engaged members of the public, there would not be conservation, or national parks, or wilderness. Only through acts of government and relentless advocacy have those national treasures been preserved to be cherished by all Americans.

He led the effort to establish the Hudson River Valley National Heritage Area and fought for the cleanup of PCBs that contaminated the river . . .

He secured funding to rehabilitate an old railroad bridge that became the Walkway Over the Hudson, which has attracted millions of visitors since its opening.

He supported renewable energy, and sought to prohibit oil and gas development in protected wilderness areas. That effort led him to work on requiring the disclosure of hydraulic fracturing chemicals and secure an EPA study on the impacts of fracking on drinking water.

Every two years the Almanac of American Politics writes an entry for every Member of Congress.

They tend to be fair and well-researched, but I take issue with one description of Maurice, where year after year he was described as a "leader of lost causes."

For 20 years in the House and 18 in the State Assembly, Maurice sought to give a voice to the voiceless and defend the weak against the powerful.

These are tiring, uphill battles; often frustrating and always difficult, but he never thought they were lost; never hopeless. He believed in them, and so do I.

We do not live in a perfect world, and we never will. There will always be those among us who are disadvantaged and in need. They will always need a champion, a Maurice Hinchey.

Our nation needs leaders who will dedicate their lives to carrying the banner of these so-called "lost causes" and the courage to fight, even when it is hard.

Maurice spent his life fighting for working and middle-class Americans and protecting the Hudson Valley and America's environment and natural beauty.

He was one of the most principled and courageous public servants I have ever known.

I want to express my deepest condolences to his wife, Ilene Marder Hinchey, and his children, Maurice, Joseph, and Michelle.

In the last year of his life, Maurice and his family worked to raise awareness for frontotemporal degeneration. I hope his experience can help others understand this terrible condition.

Rest in peace, Maurice.

RECOGNIZING WILLIAM “BRUCE” CHARLES FOR THE MONTANA CONGRESSIONAL VETERAN COMMENDATION

HON. GREG GIANFORTE

OF MONTANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. GIANFORTE. Mr. Speaker, I rise today to recognize William “Bruce” Charles of De Borgia for the Montana Congressional Veteran Commendation for his service to his country and leadership in his community.

Mr. Charles was a United States Air Force pilot during the Vietnam War, having joined the Air Force in 1965 as a result of the Gulf of Tonkin incident.

Following his military career, Mr. Charles volunteered for various community service organizations, including 25 years as a member or officer in the local Kiwanis.

In De Borgia, he was instrumental in preventing the closure of the local post office and revitalizing the volunteer fire department. He also led a successful effort to create a fuel mitigation plan to protect the De Borgia area.

I ask my colleagues to join me today in commending William Charles for his dedication and service.

RECOGNIZING SOUDERTON AREA HIGH SCHOOL FOR ITS DESIGNATION AS A NATIONAL BANNER UNIFIED CHAMPION SCHOOL

HON. BRIAN K. FITZPATRICK

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 30, 2017

Mr. FITZPATRICK. Mr. Speaker, I rise today to recognize a school in my district. On November 30, 2017, Souderton Area High School will be recognized as a National Banner Unified Champion School by the Special Olympics’ International headquarters. Through the diligence and compassion of Athletic Director Dennis Stanton and Supervisor of Special Education Megan Zweiback, the introduction of Unified Sports into the school has greatly enhanced the curriculum of special needs students and allowed them to compete with typical students in interscholastic competition. One of only four schools in the nation, and the first in Pennsylvania to have been honored in this respect, I am proud of work done at Souderton Area High School to support and enhance the educational and recreational development of all students.

REQUIRING COMPLETION OF TRAINING PROGRAM IN WORKPLACE RIGHTS AND RESPONSIBILITIES

SPEECH OF

HON. LUCILLE ROYBAL-ALLARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, November 29, 2017

Ms. ROYBAL-ALLARD. Mr. Speaker, this resolution will require all Members of Congress and all employees of the House, including fellows, detailees, and interns, to complete an anti-harassment and anti-discrimination training program each year. Harassment of any kind has no place within Congress, and passing this resolution will re-enforce that for Members and staff. By voting for this resolution, we will also ensure that all employees are made aware of their rights and the protections they have against discrimination, harassment, and retaliation for exercising their rights. We must set an example for the nation by creating a professional workplace environment in which employees feel safe and in which workplace rights and responsibilities are respected. While this makes clear the House position against workplace sexual harassment or discrimination, it is only a first step. I look forward to simplifying and reforming the complaint process to bring greater transparency and accountability for reporting incidents of inappropriate workplace behavior. This new policy and our new national awareness are long overdue but necessary as we begin the long process to ensure the workplace is safe and welcoming for all employees.

Daily Digest

Senate

Chamber Action

Routine Proceedings, pages S7507–S7651

Measures Introduced: Eight bills and one resolution were introduced, as follows: S. 2174–2181, and S. Res. 345. **Page S7563**

Measures Reported:

Report to accompany S. 1532, to disqualify from operating a commercial motor vehicle for life an individual who uses a commercial motor vehicle in committing a felony involving human trafficking. (S. Rept. No. 115–188) **Page S7562**

Measures Considered:

Tax Cuts and Jobs Act—Agreement: Senate continued consideration of H.R. 1, to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, taking action on the following motions and amendment proposed thereto: **Pages S7508–57**

Rejected:

By 48 yeas to 52 nays (Vote No. 286), Brown motion to commit the bill to the Committee on Finance, with instructions. **Page S7518**

By 48 yeas to 51 nays (Vote No. 287), Casey motion to commit the bill to the Committee on Finance, with instructions. **Page S7527**

By 48 yeas to 52 nays (Vote No. 288), King motion to commit the bill to the Committee on Finance, with instructions. **Page S7536**

By 45 yeas to 55 nays (Vote No. 289), Stabenow motion to commit the bill to the Committee on Finance, with instructions. **Page S7545**

Pending:

McConnell (for Hatch/Murkowski) Amendment No. 1618, of a perfecting nature. **Page S7508**

Baldwin motion to commit the bill to the Committee on Finance, with instructions. **Page S7548**

Wyden (for Nelson) motion to commit the bill to the Committee on Finance, with instructions. **Page S7548**

A unanimous-consent-time agreement was reached providing that following Leader remarks on Friday, December 1, 2017, there be up to 20 minutes of debate on each motion, equally divided in the usual

form, and that following the use or yielding back of that time, Senate vote on the motions, with no intervening action or debate. **Page S7548**

A unanimous-consent agreement was reached providing for further consideration of the bill at approximately 10 a.m., on Friday, December 1, 2017. **Page S7651**

Appointments:

Board of Trustees of the American Folklife Center of the Library of Congress: The Chair, on behalf of the President pro tempore, pursuant to Public Law 94–201, as amended by Public Law 105–275, appointed the following individual as a member of the Board of Trustees of the American Folklife Center of the Library of Congress: Jay Winik of Maryland vice Margaret Z. Robson of New Mexico. **Page S7651**

Frederick Douglass Bicentennial Commission: The Chair, on behalf of the Majority Leader, pursuant to the provisions of Public Law 115–77, appointed the following individual to the Frederick Douglass Bicentennial Commission: Senator Scott. **Page S7651**

Messages from the House:

Page S7559

Executive Communications:

Pages S7559–62

Executive Reports of Committees:

Pages S7562–63

Additional Cosponsors:

Pages S7563–65

Statements on Introduced Bills/Resolutions:

Additional Statements:

Pages S7557–59

Amendments Submitted:

Pages S7565–S7650

Authorities for Committees to Meet:

Page S7650

Privileges of the Floor:

Page S7650

Record Votes: Four record votes were taken today. (Total—289) **Pages S7518, S7527, S7536, S7545**

Adjournment: Senate convened at 10:30 a.m. and adjourned at 9:14 p.m., until 10 a.m. on Friday, December 1, 2017. (For Senate's program, see the remarks of the Majority Leader in today's Record on page S7651.)

Committee Meetings

(Committees not listed did not meet)

BUSINESS MEETING

Committee on Armed Services: Committee ordered favorably reported the nominations of Randall G. Schriver, of Virginia, to be an Assistant Secretary, John C. Rood, of Arizona, to be Under Secretary for Policy, both of the Department of Defense, and 275 nominations in the Army, Navy, and Air Force.

FUTURE NATIONAL DEFENSE STRATEGY

Committee on Armed Services: Committee concluded a hearing to examine recommendations from outside experts for a future National Defense Strategy, after receiving testimony from Thomas G. Mahnken, Center for Strategic Budgetary Assessments, David A. Ochmanek, RAND Corporation, Lieutenant General Thomas W. Spoehr, USA (Ret.), Heritage Foundation Center for National Defense, Mara E. Karlin, Johns Hopkins School of Advanced International Studies, and Mackenzie Eaglen, The American Enterprise Institute Marilyn Ware Center for Security Studies, all of Washington, D.C.

NOMINATIONS

Committee on Foreign Relations: Committee concluded a hearing to examine the nominations of M. Lee McClenny, of Washington, to be Ambassador to the Republic of Paraguay, Carlos Trujillo, of Florida, to

be Permanent Representative to the Organization of American States, with the rank of Ambassador, and Kenneth J. Braithwaite, of Pennsylvania, to be Ambassador to the Kingdom of Norway, all of the Department of State, and Brock D. Bierman, of Virginia, to be an Assistant Administrator of the United States Agency for International Development, after the nominees testified and answered questions in their own behalf.

THE FRONT LINES OF THE OPIOID CRISIS

Committee on Health, Education, Labor, and Pensions: Committee concluded a hearing to examine the front lines of the opioid crisis, focusing on perspectives from states, communities, and providers, after receiving testimony from Rebecca L. Boss, Rhode Island Department of Behavioral Healthcare, Developmental Disabilities and Hospitals, Cranston; Andrea Magermans, Wisconsin Department of Safety and Professional Services Prescription Drug Monitoring Program, Madison; John Tilley, Kentucky Justice and Public Safety Cabinet, Frankfort; and A. Omar Abubaker, Virginia Commonwealth University School of Dentistry, Richmond.

INTELLIGENCE

Select Committee on Intelligence: Committee met in closed session to receive a briefing on certain intelligence matters from officials of the intelligence community.

House of Representatives

Chamber Action

Public Bills and Resolutions Introduced: 20 public bills, H.R. 4488–4507; and 3 resolutions, H. Res. 636–638 were introduced. **Pages H9568–69**

Additional Cosponsors: **Page H9570**

Reports Filed: Reports were filed today as follows:

H.R. 477, to amend the Securities Exchange Act of 1934 to exempt from registration brokers performing services in connection with the transfer of ownership of smaller privately held companies (H. Rept. 115–431); and

H.R. 3971, to amend the Truth in Lending Act and the Real Estate Settlement Procedures Act of 1974 to modify the requirements for community financial institutions with respect to certain rules relating to mortgage loans, and for other purposes (H. Rept. 115–432). **Page H9568**

Speaker: Read a letter from the Speaker wherein he appointed Representative Palmer to act as Speaker pro tempore for today. **Page H9519**

Recess: The House recessed at 10:54 a.m. and reconvened at 12 noon. **Page H9526**

Guest Chaplain: The prayer was offered by the Guest Chaplain, Pastor Jon Lands, Fellowship Baptist Church, Vienna, West Virginia. **Page H9526**

Minnesota's Economic Rights in the Superior National Forest Act: The House passed H.R. 3905, to require congressional approval of any mineral withdrawal or monument designation involving the National Forest System lands in the State of Minnesota, to provide for the renewal of certain mineral leases in such lands, by a recorded vote of 216 ayes to 204 noes, Roll No. 643. Consideration began yesterday, November 29th. **Pages H9535–36**

Rejected:

Grijalva amendment (No. 1 printed in H. Rept. 115–429) that was debated on November 29th that sought to increase the royalty rate by 16.66 percent for mineral leases in the Superior National Forest (by a yea-and-nay vote of 182 yeas to 237 nays, Roll No. 642).

Page H9535

H. Res. 631, the rule providing for consideration of the bills (H.R. 3017) and (H.R. 3905) was agreed to yesterday, November 29th.

Ensuring a Qualified Civil Service Act of 2017: The House passed H.R. 4182 to amend title 5, United States Code, to modify probationary periods with respect to positions within the competitive service and the Senior Executive Service, by a recorded vote of 213 yeas to 204 noes, Roll No. 648.

Pages H9529–35, H9537–38, H9547–59

Agreed to:

Gianforte amendment (No. 3 printed in H. Rept. 115–430), as modified, that provides additional notification to supervisor with 1 year, 6 months, 3 months and 30 days of remaining probationary period.

Page H9555

Rejected:

Hastings (FL) amendment (No. 1 printed in H. Rept. 115–430) that sought to exempt alumni of the PeaceCorps, AmeriCorps, and other national service programs under the Corporation for National and Community Service from the two year probationary period (by a recorded vote of 195 yeas to 221 noes, Roll No. 646); and

Pages H9554–55, H9556–57

Conolly amendment in the nature of a substitute (No. 4 printed in H. Rept. 115–430) that sought to strike the provisions of the bill and replace it with a study and report by the Comptroller General of the United States; the study and report would be on those agencies that have lengthened the employee probationary period from 1 to 2 years, and any impact of an existing 2 year probationary period at the agency (by a recorded vote of 193 yeas to 223 noes, Roll No. 647).

Pages H9555–58

H. Res. 635, the rule providing for consideration of the bills (H.R. 4182) and (H.R. 1699) was agreed to by a yea-and-nay vote of 226 yeas to 186 nays, Roll No. 645, after the previous question was ordered by a yea-and-nay vote of 229 yeas to 189 nays, Roll No. 644.

Pages H9537–38

Brownfields Enhancement, Economic Redevelopment, and Reauthorization Act of 2017: The House passed H.R. 3017, to amend the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 to reauthorize and improve the brownfields program, by a yea-and-nay vote of 409 yeas to 8 nays, Roll No. 649.

Page H9538–47, H9559

Pursuant to the Rule, an amendment in the nature of a substitute consisting of the text of Rules Committee Print 115–40 shall be considered as adopted.

Page H9539

H. Res. 631, the rule providing for consideration of the bills (H.R. 3017) and (H.R. 3905) was agreed to yesterday, November 29th.

Relating to the exercise of the authority of the ranking minority member of the Committee on the Judiciary: The House agreed to H. Res. 636, relating to the exercise of the authority of the ranking minority member of the Committee on the Judiciary.

Page H9559

Senate Referrals: S. 825 was referred to the Committee on Energy and Commerce. S. 1285 was referred to the Committee on Natural Resources. S. 254 was referred to the Committee on Education and the Workforce. S. 772 was referred to the Committee on the Judiciary. S. 669 was referred to the Committee on Natural Resources. S. 245 was referred to the Committee on Natural Resources and the Committee on Energy and Commerce. S. 343 was referred to the Committee on Natural Resources. S. 302 was held at the desk.

Page H9567

Senate Message: Message received from the Senate today appears on page H9547.

Quorum Calls—Votes: Four yea-and-nay votes and four recorded votes developed during the proceedings of today and appear on pages H9535, H9536, H9537–38, H9538, H9557, H9557–58, H9558–59, and H9559. There were no quorum calls.

Adjournment: The House met at 10 a.m. and adjourned at 6:08 p.m.

Committee Meetings

FEDERAL EMERGENCY MANAGEMENT AGENCY

Committee on Appropriations: Subcommittee on Homeland Security held an oversight hearing on the Federal Emergency Management Agency. Testimony was heard from Brock Long, Administrator, Federal Emergency Management Agency.

DEPARTMENT OF THE INTERIOR

Committee on Appropriations: Subcommittee on Interior, Environment, and Related Agencies held an oversight hearing on the Department of the Interior. Testimony was heard from David Bernhardt, Deputy Secretary, Department of the Interior.

**DEPARTMENT OF TRANSPORTATION,
FEDERAL HIGHWAY ADMINISTRATION
EMERGENCY RELIEF**

Committee on Appropriations: Subcommittee on Transportation, Housing and Urban Development, and Related Agencies held a hearing entitled "Department of Transportation, Federal Highway Administration Emergency Relief". Testimony was heard from Brandye Hendrickson, Deputy Administrator, Federal Highway Administration; and Walter Waidelich, Executive Director, Federal Highway Administration.

**IMPLEMENTING THE 21ST CENTURY
CURES ACT: AN UPDATE FROM FDA AND
NIH**

Committee on Energy and Commerce: Subcommittee on Health held a hearing entitled "Implementing the 21st Century Cures Act: An Update from FDA and NIH". Testimony was heard from Francis Collins, M.D., Director, National Institutes of Health; and Scott Gottlieb, M.D., Commissioner, Food and Drug Administration.

**IDENTITY VERIFICATION IN A POST-
BREACH WORLD**

Committee on Energy and Commerce: Subcommittee on Oversight and Investigations held a hearing entitled "Identity Verification in a Post-Breach World". Testimony was heard from public witnesses.

**LATEST DEVELOPMENTS IN COMBATING
ONLINE SEX TRAFFICKING**

Committee on Energy and Commerce: Subcommittee on Communications and Technology held a hearing entitled "Latest Developments in Combating Online Sex Trafficking". Testimony was heard from Representative Wagner; Russ Winkler, Assistant Special Agent in Charge, Tennessee Bureau of Investigation; and public witnesses.

**IMPLEMENTATION AND CYBERSECURITY
PROTOCOLS OF THE CONSOLIDATED
AUDIT TRAIL**

Committee on Financial Services: Subcommittee on Capital Markets, Securities, and Investments held a hearing entitled "Implementation and Cybersecurity Protocols of the Consolidated Audit Trail". Testimony was heard from public witnesses.

**EVALUATING THE EFFECTIVENESS OF U.S.
SANCTIONS PROGRAMS**

Committee on Financial Services: Subcommittee on Monetary Policy and Trade held a hearing entitled "Evaluating the Effectiveness of U.S. Sanctions Programs". Testimony was heard from Marshall Billingslea, Assistant Secretary for Terrorist Financi-

ing, Department of the Treasury; and John E. Smith, Director, Office of Foreign Assets Control, Department of the Treasury.

**WORLD WIDE THREATS: KEEPING
AMERICA SECURE IN THE NEW AGE OF
TERROR**

Committee on Homeland Security: Full Committee held a hearing entitled "World Wide Threats: Keeping America Secure in the New Age of Terror". Testimony was heard from Elaine C. Duke, Acting Secretary, Department of Homeland Security; Nicholas J. Rasmussen, Director, National Counterterrorism Center, Office of the Director of National Intelligence; Christopher A. Wray, Director, Federal Bureau of Investigation; and public witnesses.

**THE ROLE AND IMPACT OF NATIONWIDE
INJUNCTIONS BY DISTRICT COURTS**

Committee on the Judiciary: Subcommittee on Courts, Intellectual Property, and the Internet held a hearing entitled "The Role and Impact of Nationwide Injunctions by District Courts". Testimony was heard from public witnesses.

MISCELLANEOUS MEASURES

Committee on Natural Resources: Full Committee completed a markup on H.R. 1778, to provide that an order by the Secretary of the Interior imposing a moratorium on Federal coal leasing shall not take effect unless a joint resolution of approval is enacted, and for other purposes; H.R. 2630, the "La Paz County Land Conveyance Act"; H.R. 3117, the "Transparency and Honesty in Energy Regulations Act of 2017"; H.R. 3607, to authorize the Secretary of the Interior to establish fees for medical services provided in units of the National Park System, and for other purposes; H.R. 3979, the "Keep America's Refuges Operational Act"; H.R. 4299, to provide for the indefinite duration of certain military land withdrawals, to improve the management of lands currently subject to such withdrawals and to make the management of such lands more transparent, and for other purposes; and H.R. 4300, the "Admiral Lloyd R. 'Joe' Vasey Pacific War Commemorative Display Establishment Act". H.R. 1778 and H.R. 4300 were ordered reported, without amendment. H.R. 2630, H.R. 3117, H.R. 3607, H.R. 3979, and H.R. 4299 were ordered reported, as amended.

LEGISLATIVE MEASURE

Committee on Natural Resources: Subcommittee on Water, Power and Oceans held a hearing on H.R. 4419, the "Bureau of Reclamation and Bureau of Indian Affairs Water Project Streamlining Act". Testimony was heard from Representative Newhouse;

Alan Mikkelsen, Deputy Commissioner, Bureau of Reclamation; and public witnesses.

LEGISLATIVE MEASURES

Committee on Natural Resources: Subcommittee on Energy and Mineral Resources held a hearing on H.R. 1675, the “National Landslide Preparedness Act”; H.R. 4033, the “National Geologic Mapping Act Reauthorization Act”; legislation to amend the Geothermal Steam Act of 1970 to promote timely exploration for geothermal resources under geothermal leases, and for other purposes; and legislation to provide for the establishment of the National Volcano Early Warning and Monitoring System. Testimony was heard from David Applegate, Acting Deputy Director, Office of the Director, Natural Hazards, U.S. Geological Survey; and public witnesses.

MISCELLANEOUS MEASURES

Committee on Oversight and Government Reform: Full Committee held a markup on H.R. 2623, the “Lessening Regulatory Costs and Establishing a Federal Regulatory Budget Act of 2017”; H.R. 4431, the “Correcting Miscalculations in Veterans’ Pensions Act”; H.R. 3638, to designate the facility of the United States Postal Service located at 1100 Kings Road in Jacksonville, Florida, as the “Rutledge Pearson Post Office Building”; H.R. 3655, to designate the facility of the United States Postal Service located at 1300 Main Street in Belmar, New Jersey, as the “Dr. Walter S. McAfee Post Office Building”; H.R. 4042, to designate the facility of the United States Postal Service located at 1415 West Oak Street, in Kissimmee, Florida, as the “Borinqueneers Post Office Building”; H.R. 4285, to designate the facility of the United States Postal Service located at 123 Bridgeton Pike in Mullica Hill, New Jersey, as the “James C. ‘Billy’ Johnson Post Office Building”; and H.R. 4301, to designate the facility of the United States Postal Service located at 201 Tom Hall Street in Fort Mill, South Carolina, as the “J. Elliott Williams Post Office Building”. H.R. 2623 was ordered reported, as amended. H.R. 4431, H.R. 3638, H.R. 3655, H.R. 4042, H.R. 4285, and H.R. 4301 were ordered reported, without amendment.

MISCELLANEOUS MEASURES

Committee on Transportation and Infrastructure: Full Committee held a markup on H.R. 4460, the “Disaster Recovery Reform Act of 2017”; H.R. 3814, the “No Human Trafficking on Our Roads Act”; and H.R. 3813, the “Combating Human Trafficking in Commercial Vehicles Act”. H.R. 4460 was ordered reported, as amended. H.R. 3814 and H.R. 3813 were ordered reported, without amendment.

TESTIMONY OF ERIK PRINCE

Permanent Select Committee on Intelligence: Full Committee held a hearing entitled “Testimony of Erik Prince”. Testimony was heard from a public witness. This hearing was open in a closed space.

Joint Meetings

No joint committee meetings were held.

COMMITTEE MEETINGS FOR FRIDAY, DECEMBER 1, 2017

(Committee meetings are open unless otherwise indicated)

Senate

No meetings/hearings scheduled.

House

Committee on Appropriations, Subcommittee on Transportation, Housing and Urban Development, and Related Agencies, hearing entitled “Department of Housing and Urban Development, Community Block Grant-Disaster Recovery”, 9:30 a.m., 2358–A Rayburn.

Committee on Armed Services, Subcommittee on Readiness, hearing entitled “Amphibious Warfare Readiness and Training: Interoperability, Shortfalls, and the Way Ahead”, 8 a.m., 2212 Rayburn.

Permanent Select Committee on Intelligence, Full Committee, markup on H.R. 4478, the “FISA Amendments Reauthorization Act of 2017”, 9 a.m., 1100 Longworth.

Next Meeting of the SENATE

10 a.m., Friday, December 1

Next Meeting of the HOUSE OF REPRESENTATIVES

9 a.m., Friday, December 1

Senate Chamber

Program for Friday: Senate will continue consideration of H.R. 1, Tax Cuts and Jobs Act, with votes on Baldwin motion to commit and on Wyden (for Nelson) motion to commit at approximately 11 a.m.

House Chamber

Program for Friday: Consideration of H.R. 1699—Preserving Access to Manufactured Housing Act of 2017.

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