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Senate

The Senate met at 3 p.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.

Eternal Father, strong to save, we love You because You are our shield and deliverer. You have been our God from the moment of our birth, loving and sustaining us with Your mercies.

Lord, You loved us before we loved You, and You empowered us to live productive lives. Cast out of our Senators any fear and anxiety, as their love for You increases. Teach them to treat others as they would want to be treated themselves, fulfilling Your admonition to practice the Golden Rule. May they seek You early, realizing that not an hour goes by when we do not need You. Supply all their needs from the bounty of Your riches in glory.

We pray in Your sovereign 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.

RESERVATION OF LEADER TIME

The PRESIDING OFFICER (Mr. YOUNG). Under the previous order, the leadership time is reserved.

RECOGNITION OF THE MAJORITY LEADER

The PRESIDING OFFICER. The majority leader is recognized.

TRAIN DERAILMENT IN WASHINGTON STATE

Mr. MCCONNELL. Mr. President, to begin with, all of our thoughts this afternoon are with the victims of this morning's tragic train derailment in Washington State and with their families as well. Our gratitude is with the first responders who answered the call and rushed to the scene.

TAX CUTS AND JOBS BILL

Mr. MCCONNELL. Mr. President, on a different matter entirely, the Senate has a number of important tasks to complete this week for the American people. On Friday we took another significant step toward delivering major tax relief for middle-class families and small businesses when the House and Senate conference committee released the final text of the Tax Cuts and Jobs Act. We are closer than ever to seizing this once-in-a-generation opportunity to update our Tax Code, to make America stronger, and to help middle-class families keep more of their hard-earned money.

The last decade has not been easy for middle-class Americans. Families, like many I represent in Kentucky, were hit hard by the great recession. Many continue to feel its effects. But too often, instead of helping people get back on their feet, Washington has been an obstacle. Our broken and outdated Tax Code lets the government take too much money out of Americans' paychecks. The Obama administration's runaway regulations slowed job growth and destroyed opportunities just when people needed them most.

Help is on the way. The Tax Cuts and Jobs Act is a major step toward a stronger, more prosperous America with higher wages, higher take-home pay, more jobs, and better opportunities for middle-class Americans. First and foremost, the bill provides immediate relief by letting Americans keep more of their paychecks. A typical

family of four earning the median family income will get a tax cut of more than \$2,000. We are taking that money out of Washington's pocket and putting it right back into theirs. By modernizing the way we tax businesses, we will make America a better place to invest, start small businesses, and create middle-class jobs.

Our tax bill will make it less attractive for American businesses to send jobs and investments overseas and more attractive to expand and invest here at home. That is why American manufacturers say they are excited about this bill and plan to hire new workers, while Chinese officials say it has them worried.

The conference report will also repeal the punitive individual mandate tax at the heart of ObamaCare. Under ObamaCare, Americans must either buy the kind of health insurance that Washington thinks they should buy or pay a heavy tax penalty. By repealing this unfair penalty, the Tax Cuts and Jobs Act will give low- and middle-class families even more tax relief, along with the flexibility to make their own healthcare decisions. The bill will also strengthen America's future by enhancing our energy independence.

The Tax Cuts and Jobs Act provides for further responsible development of Alaska's oil and gas potential. Unleashing more of our own natural resources will create good jobs and improve America's energy security. The historic accomplishments in the Tax Cuts and Jobs Act will bring immediate relief to struggling families and set America on a trajectory toward greater strength and prosperity.

I commend the conferees—especially Chairman HATCH, Chairman MURKOWSKI, and Chairman ENZI—for their work to help finalize the conference report. I look forward to voting for its passage, and I urge all of our colleagues to join me in voting to give the American families the relief they need and richly deserve.

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



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FUNDING THE GOVERNMENT

Mr. McCONNELL. Mr. President, on another matter, before the end of this week, Congress must agree on a continuing resolution to sustain the critical operations of the Federal Government. In this process, it is vital that we ensure that our men and women in uniform have the resources they need to protect Americans and face the challenges of a dangerous world.

During the Obama administration, the readiness of our all-volunteer Armed Forces was hurt by irresponsible cuts to the Department of Defense, which have damaged combat readiness. The military suffered a disproportionate burden under the Budget Control Act. The arbitrary demand that increases in defense spending must be equally matched by increases in nondefense spending should not stand in the way of delivering the resources needed to restore near-term and long-term readiness. Earlier this year, we rightly set aside that misguided standard and took steps to fully meet the needs of our warfighters. This week, we need to do so one more time.

If Congress fails to reach agreement on government funding, our military will suffer intolerable budget cuts that would jeopardize the tools and the training our servicemembers need to fulfill their missions. Our responsibilities run deeper than keeping the government open and ensuring our warfighters have the resources they need.

Before the year ends, we must also deliver results in several additional areas of vital importance to the American people. We must renew funding for the Children's Health Insurance Program so the parents of 9 million children who are covered by CHIP can know that their children's healthcare is secure. We must reauthorize a critical foreign intelligence program that the men and women of American law enforcement need to keep our Nation safe from those who wish to harm us. We must renew the popular Veterans Choice Program, which aims to cut wait times for VA healthcare and to give our veterans flexibility to access care outside of the system. We must approve supplemental disaster funding for States and Territories that are still struggling to rebuild after a year of devastating disasters. We must pass a routine waiver to avoid unacceptable cuts of Medicare funding and other vital programs.

Since the enactment of the pay-go law in 2010, Congress has never allowed a sequester to take effect, especially for tax bills, and we must act again this week to ensure that vulnerable Americans are not harmed.

Of particular importance, faced with the continued failure of ObamaCare to keep health insurance affordable for working Americans, we must take this opportunity to pass bipartisan solutions that will help stabilize collapsing health insurance markets and lower premiums for individuals and families across the country.

Across all these critical areas, Congress must do what is right for the American people and take action this week. I urge each Member of this body to come together and help pass a funding agreement that fulfills our responsibilities to the Nation. I look forward to working with our colleagues on both sides of the aisle to make sure that happens.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The 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.

TRAIN CRASH IN WASHINGTON STATE

Mr. SCHUMER. Mr. President, first, our hearts go out to everyone who has been affected by that horrible train crash near Seattle, WA. I know that authorities are still investigating what caused the crash. We have to find out what went wrong and then work to fix it. We in New York know what this is like. We have had a few of these derailments and crashes—Spuyten Duyvil on the Metro-North, where four people died about a year and a half ago or a year or two ago. It was very bad. We have to work on train safety, and there are lots of things to do. I am not going to talk about that now, but we do have to. For now, we are wishing the very best for everyone on that train, and we remain deeply grateful to the first responders who reported to the scene.

REMEMBERING BOB WILMERS

Mr. SCHUMER. Mr. President, on another sad note and before I move to the substance of the day, I want to spend a moment in recognizing a dear friend of mine who passed away this weekend, Bob Wilmers, one of the most respected and prominent benefactors in Buffalo, NY—one of the great cities in my State and in our country.

Very few men had done as much for Buffalo since its founding hundreds of years ago as Bob Wilmers had done for the last several decades. He was the chairman of M&T Bank. He helped the bank grow from a small bank into one of the largest employers in the region—6,500 employees. As he built the business and created thousands of good-paying, middle-class jobs, he helped Upstate New York dramatically.

M&T Bank was a large bank, but it was not one of these banks that engaged in swaps overseas or other risky

types of investments. It lent money to small businesses, and it had a deep caring for the communities which it served. It was a model bank, in my opinion. It did an amazing job in helping to revitalize our upstate economy, which has had trouble over the last several decades due to so many different things, including bad trade policies.

Bob was also not just committed to the bank, which he loved, as he loved the employees, cared about them, and was such an honorable employee; he was also committed to Buffalo and philanthropy. He directed almost \$5 million to local nonprofit organizations in New York—the bank did under his leadership. That is because Bob himself was a philanthropist. He was a man with a big heart, and he always gave in every way. He spent many years supporting one of the great art museums in America, the Albright-Knox Art Gallery, and the Buffalo Philharmonic Orchestra, just to name a couple. He was a booster to everything Buffalo. He was never in the camp that thought Buffalo's best days were behind her. He always believed in Buffalo's potential and its future and helped to make that happen. The city of Buffalo is turning around. We are so proud in so many different ways. It is, in good part, because of Bob Wilmers.

On a personal level, my wife and I will miss him. He visited my wife for lunch a few months ago. He was 83 years old, and he was on his rickety, old bike and rode through the streets of New York City to meet her so that they could have lunch.

Bob's wife Elisabeth and Iris and I spent many happy hours together. He was a brilliant man, a brilliant banker, decent, caring, and civic-minded. The loss is the Wilmers family's, and our condolences go to Elisabeth. It is a loss for Buffalo and the United States. Bob will be truly missed. His untimely death has sent shock waves throughout New York State, and we will miss him so.

SPECIAL COUNSEL MUELLER

Mr. SCHUMER. Mr. President, on a different subject, I again warn about the danger of the smear campaign against Special Counsel Mueller.

Over the weekend, allies of the President in the media escalated their phony attacks on Special Counsel Mueller to an outrageous degree. One of the assertions that arose this weekend was that Special Counsel Mueller improperly obtained emails from the Trump transition team. This is a bald-faced lie. There is no proof behind the allegations. There is no substance behind the allegations. They can't point to any indication that Mueller's team did anything that was improper, let alone illegal. The Mueller team is allowed to request whatever it wants. They are special counsel, special prosecutors. They either have to get the accountholder's permission or go

through appropriate criminal processes. In this case, there is no indication that they didn't follow the guidelines.

So to those complaining here in the Congress and in the media, point to something specific that Mueller did wrong here.

They can't. These attackers are creating impropriety when there is none. Their attacks are not based on fact or logic. This is a hatchet job, plain and simple. If they have a legal complaint, they can pursue it in court, but of course they don't. That is why these attacks are only speculation on TV by partisan pundits.

Robert Mueller is one of the most respected and trusted civil servants in our country. His integrity is unimpeachable. The concerted campaign to discredit him and his investigation in the rightwing media is nothing more than propaganda and disinformation to try to turn the public's attention away from the real investigation—Donald Trump's potential collusion with Russia and the collusion of his campaign and the attempt, if it is found, to obstruct justice and prevent an investigation from going forward.

I hope my colleagues on both sides of the aisle will defend the special counsel from these spurious attacks. Everyone—Democrat and Republican alike—must reject the strident voices that falsely impugn Special Counsel Mueller.

FUNDING THE GOVERNMENT AND THE REPUBLICAN TAX BILL

Mr. SCHUMER. Mr. President, we have a lot to accomplish before the end of the year. Government funding runs out on Friday. We still haven't reached a bipartisan agreement on lifting the budget caps to ensure that our investments in economic growth and job creation rise in tandem with our investments in our national defense or in a disaster supplemental that treats equitably California, Puerto Rico, and the U.S. Virgin Islands, as well as Texas and Florida. We need a bipartisan agreement to fully fund the Children's Health Insurance Program and community health centers, end the sabotage of our healthcare markets, protect the Dreamers, and shore up pension plans for hundreds of thousands of hard-working Americans.

We should be doing all these things together instead of in a piecemeal fashion. It will lead to a better bipartisan result, which is a necessity. To try to do it in a partisan way, as the House of Representatives seems to be doing, will lead to nowhere and to a government shutdown. Instead of jamming through a partisan tax scam in the House and Senate, we should be working on middle-class priorities.

To make matters worse, House Republicans continue to waste time on a partisan CROmnibus that is dead on arrival in the Senate. There is another path. Republicans and Democrats

should continue to negotiate a genuine bipartisan agreement that paves the way for the major unresolved issues to get to the President's desk. With so little time left before the end of the year, those negotiations must proceed in earnest. They haven't been.

Today, in the House, the Republican Members of the team called off the negotiations and said: Let's do it tomorrow—as the clock ticks.

A few items have become sticking points and should be addressed. We still don't have a deal on pensions. Over 1 million Americans are waiting for our Republican friends to do what is right and work with us on a solution to the pension crisis in America. These working people every month put money into a pension hoping that when they retire, they are not going to become rich, but they can live a life of dignity. A lot of that has been robbed from them. We have an obligation to help them. That is a high priority for Democrats in the Senate and the House.

We still don't have a resolution on Democratic funding requests for opioid treatment. We know the scourge of opioids, the number of deaths throughout America—rural, suburban, urban, Black, White, Hispanic, Asian, everybody. In the flower of their youth, so many are being taken by opioids. We don't do enough, and there is a clamor from the Nation to do more.

What about veterans' care? Cuts have hurt our veterans who have served us. They are not getting the help they need.

Our infrastructure is crumbling. We need help in rural areas, urban areas, suburban areas. What about that?

There is no resolution on adequate funding for Puerto Rico and its resiliency or the Virgin Islands, no resolution on fixing our wildfire funding problem which we proposed.

We still don't have an understanding on the Republicans' plan to extend the 702 FISA Court program. The majority leader has told us: Oh, we have to act on FISA. He could put it on the floor today. He could have put it on the floor last week, instead of putting three judges—some of whom had dubious credentials—on the floor. So to tell us we are running out of time for FISA, when the majority leader controls the floor and hasn't done anything for months, rings a little hollow.

We still don't have a good deal on the healthcare package. Now that Republicans are pushing through a partisan repeal of the individual mandate in their tax bill, which causes premiums to rise 10 percent—when America gets those premium increases this spring and summer, they will know who to blame. The number of Americans without insurance will rise by 13 million. The bipartisan stabilization bills will not have the same impact. We will need new legislation to account for the Republicans' latest attempt to undermine our healthcare system.

We still don't have a disaster package that adequately takes care of Puer-

to Rico, California, the Virgin Islands. I hear that my friends from Texas—both Houses—are demanding we rush through a partisan disaster package through the end of the year. Texas needs the money, but the Governor of Texas has refused to tap the State's \$10 billion rainy day fund—the largest in the country—to help Houston and other parts of the State recover from Hurricane Harvey. Yet, at the same time, he is demanding immediate Federal assistance. On its face, it is absurd. It is an absurd position for a routine critic of Federal Government spending to demand money immediately, while he has a \$10 billion fund sitting there. Imagine if those moneys were in New York or Maryland what our Republican colleagues would be saying. Constantly, we have this what is good for the goose is not good for the gander on our Republican side. I could have used stronger words, but I stopped myself.

I say to the Governor of Texas: If a rainy day fund is not for a rainy day, which Texas had, then what the heck is it for? I, for one, don't want to vote for a nickel for Texas unless they tap that rainy day fund.

Of course, last, but certainly not least, we have to ensure protection for the Dreamers. Bipartisan negotiations are ongoing in the House and Senate. That is good news. Democrats and Republicans in the Senate and the House are trying to come to an agreement on helping the Dreamers, who just want to become Americans, and coming up with border security which we all believe we need. One thousand Dreamers are losing their status every week. While our Republican friends twiddle their thumbs, we need action on the Dreamers, and we need our Republican colleagues to cooperate.

On these issues and more, there is a lot of work left to do. Instead of rushing through their partisan tax bill, I would urge my Republican colleagues to focus on the year-end negotiations.

Speaking of the tax bill, it appears it will be before us on a final vote early this week. Although there were significant changes in the conference report, Senators will not have much time to grapple with them. The conference report was released late last Friday. We are taking a final vote on a bill that will change the entire Tax Code only a few days later. It will be a culmination of the sloppiest legislative process I have witnessed in my time as a Senator. Fittingly, unfortunately, the results will be a mess as well.

My Republican friends are squandering their so-called once-in-a-generation opportunity for tax reform on a massive corporate bailout paid for by middle-class tax increases. What a shame.

At a time when our economy is increasingly stacked against the middle class and in favor of the wealthy, the Republican tax bill will skew the playing field even further out of whack. It will explode inequality in the country,

where the top 1 percent of earners already capture over 20 percent of the national income, while the bottom 50 percent take in only 13 percent. It will explode the deficit, starving our country of the resources it needs to invest in education, infrastructure, and scientific research—all the things that help the middle class.

After all of that, it will endanger Social Security, Medicaid, and Medicare. Then, 1 or 2 or 3 years down the line, Republicans will come back to slash those programs to pay for the deficit they have created.

Finally, our Republican friends say: Well, it will create a whole lot of jobs. Give money to the wealthiest corporations. As has been shown over and over again, the wealthiest corporations have a ton of money right now. They are not creating jobs. Give them more money? They will not create any more jobs. They only claim our Republican colleagues have for the middle class is trickle-down. Well, my friends, no one believes in trickle-down except for a handful of wealthy, greedy people who seem to be controlling what you are saying and doing in this tax bill.

This bill, in short, is a cynical one-two gut punch to the middle class. It raises middle-class taxes to pay for corporate tax cuts and decimates their earned benefits as a kicker. Surely we can do better than this.

Tomorrow Republicans will have a chance to vote down this tax bill, which is one of the least popular pieces of legislation in the last 30 years. My Republican colleagues have accomplished an amazing trick. A tax cut, usually popular, is 2-to-1 unpopular in America. Good work.

They know what is in it. The public knows. They know they are getting crumbs, if anything, and many are getting increases, while the highest income people do great. Well, let me just say, if by some miracle, our Republican colleagues get the good sense to vote this package down and really help the middle class instead of just helping the wealthy, we Democrats will be there. They will find a Democratic leader and a Democratic Party willing to work with them on real bipartisan tax reform.

I yield the floor.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to executive session to consider the following nominations en bloc, which the clerk will report.

The legislative clerk read the nominations of J. Paul Compton, Jr., of Ala-

bama, to be General Counsel of the Department of Housing and Urban Development; and Owen West, of Connecticut, to be an Assistant Secretary of Defense.

The PRESIDING OFFICER. Under the previous order, the time until 5:30 p.m. will be equally divided in the usual form.

The Senator from Texas.

TAX CUTS AND JOBS BILL

Mr. CORNYN. Mr. President, listening to my friend, the Democratic leader, leads me to conclude that he and his party have given up on the American dream. They want to settle for the status quo, which is stagnant growth of our economy and jobs where people haven't seen an increase in their wages for years. They even seem to be rooting for failure. That seems to be the attitude of our missing-in-action congressional Democrats on the Tax Cuts and Jobs Act.

We, on the other hand, think American families need more take-home pay, higher wages, more jobs, and a competitive economy, and we believe they shouldn't have to settle for less. I will come back to that in a moment.

I do want to talk about tax reform and make the perhaps obvious statement that tax reform is hard. That is the reason it hasn't been done since 1986. It is even harder when we have a political party that is determined to fight against every single proposal we have made in our tax cut and tax reform bill, including ones they themselves have championed in the past.

I have heard the ranking member of the Senate Finance Committee, Senator WYDEN, talk about corporate giveaways, and the Democratic leader just alluded to the same thing. Yet we are embracing the same sort of approach they took in previous proposals and that President Obama advocated for in his State of the Union Address in 2011, when he asked Republicans and Democrats alike to work together to lower the highest corporate tax rate in the industrialized world because he knew it was chasing jobs overseas, and he knew it was important to bring that investment and those jobs back to the United States. That is exactly what our bill does.

My friend KEVIN BRADY, the chairman of the House Ways and Means Committee, called tax reform a Rubik's Cube. He is right, but now, thankfully, we have figured out how to solve that Rubik's Cube.

We confess that this legislation is not perfect, but it is good, and it is much better than the status quo, which our Democratic colleagues seem to have settled for. Last week, the conference committee met between the House and the Senate, and members, including myself, had many difficult conversations about how to reconcile the differences between the two bills. Those discussions were necessary, they were prudent, and they were productive. We now have a consensus about how to get this bill across the finish

line and to the President's desk before Christmas.

We will vote on this final bill after the House does tomorrow—hopefully by tomorrow night. Perhaps it will carry over into Wednesday morning, but we will get it on the President's desk for him to sign into law before Christmas, as we pledged.

I want to talk for just a few moments about why I am so excited at the prospect—and so are so many other people across the country—because oftentimes their words get lost in the chatter, some of which is designed to mislead and presents an inaccurate picture of just how consequential this tax reform will be. Their voices—those who believe this good bill will help them—deserve to be heard.

Let me first talk about manufacturing. There was a survey released last week that showed historically high optimism among 14,000 small and large employers in the manufacturing sector. How long have we heard that we need to bring manufacturing back to the United States rather than outsourcing it to Mexico or China or other places around the world? Well, we tried to address that, and I think we met with some success because more than 94 percent of manufacturers are now positive about their company's outlook. Nearly 64 percent said that tax reform would encourage their company to increase capital spending. Capital spending is what goes into infrastructure, equipment, and things that allow them to become more productive and to create more jobs. A majority of these manufacturers said that they would indeed expand their businesses and they would hire more workers after this bill is signed into law by the President. In fact, manufacturers predict that the number of jobs could surge to 2 million by the year 2025. Now there are roughly 350,000 American manufacturing jobs, so a leap to 2 million is almost fantastic—hard to contemplate—but very exciting if true.

The second group I want to mention that is very excited about the Tax Cuts and Jobs Act is small businesses. We know small businesses are the economic engine of the country. Indeed, 70 percent of new jobs are created not by Fortune 500 company businesses but by small businesses. As one piece in the Houston Chronicle recently pointed out, the 2.6 million small businesses that call Texas home are enthusiastic because tax reform will provide them much needed relief.

Small businesses, of course, all have to pay taxes, which is burdensome enough, but they also have to spend hours and money to comply with our unnecessarily complex tax laws. According to a 2017 survey by the National Small Business Association, 58 percent of small businesses reported that the administrative burden of Federal taxes posed a greater challenge than the cost of the taxes themselves. The burden of compliance was worse than the check they had to write to the

Federal Government. The Houston op-ed put the matter succinctly. It said:

For large corporations that can afford a small army of lawyers and accountants, the tax laws are a nuisance. For small businesses, they are a nightmare.

Now that situation will change. Our bill will simplify the Tax Code by eliminating many special deductions and credits while broadening the base and bringing down rates.

To those cynics here inside the beltway who roll their eyes, who think that changes to the business provisions of the code don't matter, I would point out two more important pieces of news. First, the Federal Reserve, an independent government institution, recently said that this tax package is one of the factors that led them to increase their projections for growth next year. That is welcome, to say the least. Tax reform, said Federal Reserve Chair Janet Yellen, last appointed by President Obama, will boost spending and could do the same for productivity. So the Federal Reserve has raised its growth projections for next year, particularly in response to what we are doing.

For those who worry about deficits—that we are cutting taxes too much—and who don't believe the economy will grow to compensate for those cuts in taxes, all they need to do is look at the projection of the Federal Reserve. They currently project the economy to grow at 2.1 percent, but she said that next year it could go to 2.5 percent. So even if you believe that very conservative estimate, that is enough growth to compensate for the cut in taxes and the loss of revenue next year, but we expect that will continue and will grow over the next 10 years.

It is another thing to note how the rest of the world is reacting to what we are doing here. To name but one example, China is worried, which should tell us something. According to a Wall Street Journal story printed last week, China sees these tax plans as making the United States a much more attractive place to invest, which means less investment will occur in China. One official in Beijing has called our tax plan a huge and imminent danger that can't be ignored. China is worried that job creators will relocate here in America, which is a well-founded concern and one of the goals of this tax bill. That is exactly what they will do when we lower the corporate rate and go to a territorial system. Rather than taxing these businesses twice and encouraging them to keep the money they earn and the jobs they create overseas, we encourage them to bring them back to America by making our businesses more internationally competitive.

So to summarize what we are seeing already, and we haven't even passed the bill yet—the conference report, at least—we have passed the Senate bill, the House bill, and now the conference report, which is the reconciled version between the House and the Senate versions, was released Friday.

To summarize what we have seen already, nationally, manufacturers are raving about the tax plan. In places like Texas, small businesses desperately need the relief this bill offers. The Federal Reserve, an independent financial body of the Federal Government, has increased their growth estimates, in part, based upon the tax relief provided in this bill. And our chief competitor in the global economy is startled by what we are doing and afraid of what it might mean in terms of America's competitiveness globally.

Put all this together and what do you have? A brief snapshot of the huge economic impact of the tax overhaul that will be signed by the President in the next few days. Signs of that impact are all around us, almost everywhere I look.

I know of at least one major airline—Southwest Airlines—that has already announced big plans as to what they plan to do with their tax savings. With the benefits afforded by this tax reform, they said that they will purchase new aircraft. Well, this means more jobs for the people who build those aircraft. It means more jobs for the pilots and the flight attendants who travel on them. It means better customer experiences, and it may even mean lower fares for consumers.

Let's talk about what this bill does for Americans who get up and go to work every day and just try to eke out a living, providing for their families. Well, I will tell you, for those worried about how tax reform will affect real people's actual lives, let me give you a couple of concrete examples. Let's take a single teacher making \$50,000 a year. She will see a significant reduction in her tax burden—between 17 and 20 percent—less taxes that she will have to pay. This comes from a lower marginal rate and a higher standard deduction. How about a married couple with three children and with median earnings of \$75,000 a year? Well, their tax bill will decrease, as well, by as much as \$2,000 from a lower rate and a higher child tax credit.

As I have said before, maybe some of our Democratic friends don't believe this is a big deal; maybe they don't care about those American families living paycheck to paycheck, who would welcome an additional \$2,000 each year. Their actions make me think they are OK with the status quo because they have refused to even participate in the process, and they have been rooting for failure every step along the way.

Well, we saw the latest example of this over the weekend when a leftwing website, masquerading as a legitimate news outlet, led by a former staffer of the junior Senator from Vermont, published what it advertised as a breaking news story about the final bill. This story breathlessly claimed, without a shred of evidence, that a provision had been airdropped into the final draft in secret in order to secure the vote of a Member who would supposedly personally benefit from it. This is a salacious

tale from beginning to end. It was also completely false and invented.

As a member of the Senate Intelligence Committee, I have joined with my colleagues over the last year to investigate the efforts of Russian intelligence operatives to undermine public confidence in our last elections. Well, the way this phony news story broke and was picked up on social media and in the mainstream media would make a Russian intelligence officer proud. The whole purpose of this exercise—this false and invented story—was to undermine public confidence in this tax reform package that we will pass, perhaps as early as tomorrow, to be signed by the President, perhaps before Christmas.

Some of our friends on the other side of the aisle and their allies in the so-called mainstream media ran with it in a dishonest attempt to derail us from passing the bill and undermine the reputation or integrity of one of our fellow Senators—all from a made-up story. Again, the Russian intelligence officials—it is well-documented by now—through a combination of cyber theft, propaganda, creative use of social media, and a gullible mainstream media, undermined American confidence in our most basic obligation, an institution of our government, which is our election system. But what we saw happen this weekend, as I said, would have made a Russian intelligence officer proud.

As a letter from Chairman HATCH, who is chairman of the Senate Finance Committee, makes clear today, this website, which, by the way, also posted a false report about an amendment I had introduced several weeks ago and later had to correct it, spread a false story irresponsibly and dishonestly. In his letter, Chairman HATCH writes:

It takes a great deal of imagination—and likely no small amount of partisanship—to argue that a provision that has been public for over a month, debated on the floor of the House of Representatives, included in a House-passed bill, and identified by [the Joint Committee on Taxation] as an issue requiring compromise between conferees is somehow a covert and last-minute addition to the conference report.

It reminds me of another quote sometimes attributed to Mark Twain, perhaps apocryphally, who supposedly said: A lie can travel halfway around the world while the truth is still putting on its shoes. Well, a lie can travel even faster than that today because of social media.

Shame on those who would perpetuate lies in an effort to deny the American people a much needed tax cut and tax relief. Thank goodness that attitude isn't shared by most Americans and by the Texans I represent who want and deserve much better than the same old same old. They don't believe we have to settle for the status quo. We are going to give them something better. We are going to keep our promise, and I can't wait until this bill gets on the President's desk.

Let me just close by saying that I am a proud son of a World War II veteran.

My dad was in the Army Air Corps, flew B-17s out of Molesworth Air Force Base in England over Nazi Germany during the end of World War II. He was a member of the 8th Air Force, 303rd Bomb Group. On his 26th mission, he was shot down and captured as a prisoner of war. Thank goodness he survived, came home, met my mom, married, raised a family, and became a productive member of civilian society after his military service. But I remember, as if it were yesterday, what my parents said they wanted for me, my brother, and my sister. It is what parents of that entire generation wanted for their children and grandchildren. They wanted to know that their sacrifice, their willingness to fight and win America's wars against terrible tyrants, such as Adolph Hitler—that the consequence of their sacrifice and their service would be a better standard of living, a safer world, and a better quality of life. In short, what they wanted for us and what I want for my children and what I believe every American parent wants for their child or their children is exactly what my parents wanted for me and my sister and my brother. We sometimes call that the American dream.

Some of us believe that the American dream is still alive, that we don't have to settle for second place. We don't have to settle for the status quo. We don't have to settle for flat wages and fewer jobs. We can do better. We believe we have done better in this piece of legislation, which will help awaken the slumbering giant of the American economy. It will put Americans back to work. It will mean more take-home pay. It will mean a better standard of living, but, surprisingly—and disappointingly—our colleagues across the aisle want no part of it. I hope they haven't given up on that American dream. I haven't given up, and I don't believe Americans have given up on that dream.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER (Mrs. ERNST). The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. CORNYN. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. CORNYN. Madam President, I ask unanimous consent that the letter from Chairman HATCH 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 FINANCE,

Washington, DC, December 18, 2017.

Hon. BOB CORKER,
Washington, DC.

DEAR CHAIRMAN CORKER: Thank you for your letter dated yesterday.

I am disgusted by press reports that have distorted one particular aspect of the conference agreement on H.R. 1, the Tax Cuts

and Jobs Act. The reports have focused on the final version of the 20 percent pass-through deduction, the proposed new Section 199A. As the author of this provision and the vice chairman of the conference committee, I can speak with authority about the process by which the conference committee reached its final position.

There are two false assertions contained in these reports, and I would like to correct the record on both.

First, some have asserted that a new provision was crafted for real estate developers and was "airdropped" into the conference agreement. Second, reports have implied that you had some role in advocating for or negotiating the inclusion of this provision.

Both assertions are categorically false. With respect to the second, I am unaware of any attempt by you or your staff to contact anyone on the conference committee regarding this provision or any related policy matter. To the contrary, virtually all the concerns you had raised in the past about the treatment of pass-through businesses in tax reform were to voice skepticism about the generosity of various proposals under consideration.

The first claim—that a new pass-through proposal was created out of whole cloth and inserted into the conference report—is an irresponsible and partisan assertion that is belied by the facts. For more than a year, tax-writers in the House and Senate have worked to craft legislation that not only provided relief for "C" corporations, but also delivered equitable treatment for pass-through businesses. Though the two chambers came at this issue from different angles, our goal was the same: To provide tax relief to pass-through businesses at a level similar to that provided to regular "C" corporations. This policy goal was confirmed in the Unified Framework for Fixing Our Broken Tax Code, which provided in part:

"TAX RATE STRUCTURE FOR SMALL BUSINESSES The framework limits the maximum tax rate applied to the business income of small and family owned businesses conducted as sole proprietorships, partnerships and S corporations to 25%. The framework contemplates that the committees will adopt measures to prevent the re-characterization of personal income into business income to prevent wealthy individuals from avoiding the top personal tax rate."

The House Ways Means Committee and the Senate Finance Committee achieved this mutual goal by different means. Section 1004 of the House bill provided a special tax rate for pass-through income and included a "prove-out" option for capital-intensive businesses. Chairman Brady unveiled this approach on November 2nd, more than six weeks ago.

The Senate took a different approach, achieving the intended rate relief through a deduction patterned after current law Section 199. We also included measures to ensure that compensation could not be easily gamed into business income in order to qualify for the deduction. Similar to Section 199, the deduction in the Senate bill excluded compensation and guarantee payments to owners and was limited to 50 percent of compensation paid to employees, with an exception for small pass-through businesses, including service providers. The Senate bill did not include a prove-out option for capital-intensive businesses like the one contained in the House bill.

The Joint Committee on Taxation ("JCT"), the non-partisan congressional scorekeeper for tax legislation, released a side-by-side summary of the two bills for conferees. That summary, dated December 7, 2017 and available on JCT's website (JCX 64-17), described the House position in part:

"In the case of a capital-intensive business, a taxpayer may 'prove out' a capital percentage by electing the application of an increased percentage for the taxable year it is made and each of the next four taxable years. The applicable percentage is determined by dividing (1) the specified return on capital for the activity for the taxable year, by (2) the taxpayer's net business income derived from that activity for that taxable year."

It takes a great deal of imagination—and likely no small amount of partisanship—to argue that a provision that has been public for over a month, debated on the floor of the House of Representatives, included in a House-passed bill, and identified by JCT as an issue requiring a compromise between conferees is somehow a covert and last-minute addition to the conference report.

I have sat on a number of conference committees, too numerous to remember. In each case, conferees have come into the conference expecting to achieve their chamber's position or negotiate a reasonable compromise. This conference committee was no exception. The House entered the conference with an interest in preserving, in some form, the prove-out alternative as an option for capital-intensive taxpayers. Through several rounds of negotiations, the House secured a version of their proposal that was consistent with the overall structure of the compromise.

The prove-out alternative included in the conference report was derived from the House provision and is the product of a negotiation between the House and Senate tax-writing committees. It is that simple.

If you have any further questions, please feel free to contact me.

Very Truly Yours,

ORRIN G. HATCH,

Chairman, Senate Finance Committee.

Mr. CORNYN. Madam President, I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. KING. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

DEADLINES

Mr. KING. Madam President, I rise today to talk not about legislation or about the tax bill—well, I may talk about the tax bill a little—but I do wish to talk about deadlines and how we all do our work, whether it is in the Senate, in our businesses, or in our personal lives. I wish to talk about deadlines missed and deadlines that don't exist.

One of the realities of this place that I think is very unfortunate is that we rarely make our deadlines. These are self-imposed deadlines. These are deadlines that we create. We pass a law that says something has to happen by September 30. We set the deadline, and then we don't make it.

Most notoriously, it happens with budgets. I don't know the last time we had a budget on time. I think it is about 17 years ago. I suspect there are probably less than a dozen Senators in this Chamber who were here when we last passed a budget on time. There is

no excuse for that. The problem is that when we put it off, we don't know anything more than we did at the time of the deadline. We could have done it, and yet, because we are able to, we put it off. That is human nature, unfortunately. Who among us would not have put off the deadline for a book report if we could have said to the teacher: Gee, I don't think I can make that Monday morning deadline. I will just do my book report on Tuesday.

Life doesn't work that way. In the real world, there are deadlines. There are consequences if you don't get your work done on time. Things happen, and if you don't get your work done on time, usually, those things that happen are bad. I don't know where else, other than in this body, where deadlines, which have enormous implications and enormous importance, are simply ignored.

I just sat down in the last day or so and put together real deadlines that we have in the law right now. What are they? Well, the Children's Health Insurance Program's deadline is September 30, 2017. That is gone. That has passed. I can give you 23,000 reasons that we should have met that deadline. That is the number of young people in Maine who are covered by the Children's Health Insurance Program, and there are 9 million nationwide. But we missed the deadline. Why? I can't find any reason. We don't know anything now that we didn't know in the middle of September or in August when we could have passed this program, but we just blew right by it. Maybe it is because none of our kids are in this program. I venture to say that if the children of the Members of the Senate were in the CHIP program, we would have met that deadline, but we didn't.

What is another one? Community health centers had another deadline of September 30, which was missed. I will give you 200,000 reasons that we should have met that deadline. That is the number of people in my State of Maine who are served by federally qualified health centers. I was at one just on Friday. They serve people who otherwise wouldn't get care. They fill an enormous gap, particularly in a rural State, to provide healthcare to people who need it, but we didn't make the deadline. There was no particular reason not to make this deadline. We just blew right by it. It was not all that important. I venture to say that if our families were covered under this program, we would have gotten it done. No Senators' families are covered by federally qualified health centers. If they had been, we would have gotten it done.

Of course, the granddaddy of all of deadlines mentioned is the budget: October 1, 2017. We missed it—no deadline. We just went right by it. Nothing happened. Well, what we did was to pass a continuing resolution. A continuing resolution really should be called a "cop-out resolution." It is basically saying that we are not going to

make the hard decisions in a budget. We are just going to push them forward for a month or two. But the problem is that the month or two comes. In fact, it is coming this Friday, and now we are talking about another continuing resolution to go into January or February. No business would do this. Families can't even do this.

Some time ago, I was the Governor of Maine. I remember vividly. I can practically tell you where I was standing in my office. We have a deadline in Maine of July 1 for our budget. We always make it. Members of the legislature of one of the parties came to me. They were having a hard time getting a budget. It was very contentious, as it is every year. He said: Governor, let's just do a continuing resolution like they do in Washington, and we can solve this problem in the next 2 weeks. I said: Not on your life, because if we do, once we open the Pandora's box of continuing resolutions in Maine or in Iowa or in Mississippi or Florida, then we are stuck. We will never get a budget on time again because it is too easy to put off the hard decisions. What do we know now about the budget that we didn't know in August? What will we know in January that we don't know now?

By the way, a continuing resolution for the entire budget is bad for the government and disastrous for national security. I serve on the Armed Services Committee. We have hearings both from our civilian leadership and our military leadership, and they have told us repeatedly: Please get us a budget. The continuing resolution doesn't allow us to plan. It locks us into last year's priorities. It doesn't allow us to look forward and make commitments that will save the taxpayers money if we have the authority. It is a disaster for national security, but a deadline was missed on September 30. It looks like we are going to miss another deadline on December 22, and we will be here talking about funding the government, doing the budget, sometime in January or maybe in February. There is no reason for it. There is no reason for it except that we are simply avoiding making difficult decisions.

The next one is DACA, or Deferred Action for Childhood Arrivals. The real deadline started on October 6. That is when people started to lose the ability to re-up their qualifications for DACA. Over 100 people a day are losing their DACA status. In the last week it has been, I think, something like 1,700—in the last week or 10 days. These are people who are going to go into the holidays unsure about whether they are going to be able to continue to live in this country. These are young people, as we all know. This is the only country they know. They were brought here as little kids. They weren't illegal immigrants. They were brought here as children, and they are contributing to our society, and they are working and paying taxes. But we missed the deadline starting in October.

Now, even the President said we should fix this program, and he gave us 6 months. He said: I am going to disallow the program, but not until March 5, 2018. I don't know whether it is legal to bet in the District of Columbia, but I would be willing to bet that we are still struggling with this question on March 4, 2018. I deeply hope not because lives are being toyed with here unnecessarily. We could make the decisions now. We could decide to reach a compromise agreement on this program, which Members of both sides of the aisle think needs to be done, including the President. Let's get it done. But it is one more missed deadline.

Next is the National Flood Insurance Program, with a deadline of December 22, which is 4 days from now. I don't think we are going to make it. If ever there was a time of importance for the National Flood Insurance Program, it is now. We have had enormous flooding issues with the hurricanes in Texas, Florida, Puerto Rico, and the Virgin Islands. Yet the flood insurance program expires on December 22. Why don't we get it done? Because it is not our houses. It is not our houses that are at risk to get the flood insurance. I suspect if we had the houses that were part of this problem, it would be solved.

Medicare extenders expire on December 31 of this year. Are we going to get those done? I deeply hope so, but I am not so sure.

FISA section 702, one of the most important national intelligence provisions that we have, also expires at the end of the year. Are we going to get that done? I deeply hope so, but I am not optimistic.

Next, we have the wildfires and FEMA disaster aid for Harvey, Irma, Maria, and the wildfires. These are huge disasters. We have partially funded them, but certainly not to the point that is going to be required. Those deadlines were all this fall.

At the bottom of my chart of priorities is tax reform. Boy, are we going to make that deadline. The only problem is that it doesn't exist. There is no deadline for that. There was no deadline. It is not December 22. It is not Christmas. It is not New Year's. It is a self-imposed deadline that is not in law anywhere.

I agree that we need to do tax reform, but we have been doing it on an unprecedented scale and speed that is unnecessary. We have missed and ignored all these real deadlines in exchange for focusing all of our attention on a fake deadline. Sure, it would be nice to get it done, and we could have gotten it done. It could have been done on a bipartisan basis. We could have started last summer, and we would have had a bill just like the bill that emerged from the HELP Committee with regard to healthcare, on a bipartisan basis. But instead it was a closed process, done with unprecedented speed, with virtually no hearings—well,

no hearings, no real hearings on the bill, no serious outside experts, no analysis of what is in it. We have been given a 500-page bill that we are going to vote on in probably a day or so. Yet we are racing to meet a deadline that didn't exist.

It is boring to talk about process, but that is what I am really talking about today. I just don't understand an institution that doesn't make its real deadlines and yet races and throws everything aside to try to make a deadline that just came out of the air. It is not in any law, any rule, any expectation—let's do it by Christmas or by the end of the year. It is no way to run a business, and it is certainly no way to run the government on behalf of the American people.

I have never been in an institution or in a group of people who are as capable as the people who are here, and I find it genuinely puzzling as to why we perform so poorly and why the public opinion of us is so low. These are good people on both sides of the aisle. Yet something about the way this institution works keeps us from meeting the rules and expectations that the rest of society takes for granted, such as making deadlines, doing your job, doing what you are paid to do.

One of the most fundamental responsibilities is to pass a budget. We have members of our Appropriations Committee who have been working for a year to put the budget together. It is done, and we could do this, but instead we are putting it off and putting it off and putting it off. I wouldn't be surprised if, come January or February—assuming we don't make it by this Friday—there are going to be people who say: Let's just do a continuing resolution for the rest of the year—a cop-out resolution, a nonresolution, a nondecision on behalf of the people of this country.

I think we can do better. I think we can begin to regain the trust of the American people by going back and doing things the way we are supposed to according to the old norms, with hearings and considerations and making deadlines and meeting our obligations to our citizens and to our country.

I deeply hope that as the year turns, we also make a turn and that we make a turn to do this place better, to do our work that the American people hired us to do, to do it on a timely basis, and to meet our responsibilities. I believe we can do it. I believe we can do it better, and I deeply hope that we do so.

Thank you, Madam President.

I yield the floor.

The PRESIDING OFFICER. The Senator from Maine.

TAX CUTS AND JOBS BILL

Ms. COLLINS. Madam President, I rise to express my support for the conference agreement on the Tax Cuts and Job Act, the first major overhaul of our Tax Code since 1986. This legislation will provide tax relief to working families, encourage the creation of jobs

right here in America, and spur economic growth that will benefit all Americans.

Let me start by discussing the effects of this bill on individuals and families. Throughout this debate, I have emphasized that reforms to our outdated Tax Code must help working families. I, therefore, authored three key amendments that were retained in the final package.

My amendments allow families to deduct up to \$10,000 in State and local taxes, increase the deduction for medical expenses, and protect tax-free contributions for retirement savings.

The original Senate bill would have eliminated the deduction known as SALT that allows taxpayers to avoid paying a Federal tax on State and local taxes that they have already paid. This provision has been in the Tax Code since 1913, when the income tax was first established. It is intended to prevent double taxation. My amendment, which was adopted by the Senate, restored the deduction for property taxes up to \$10,000. I am pleased that the final bill goes a step further by allowing the deduction of property and income or sales taxes up to this level, which will assist even more Americans.

My work to restore this deduction is especially important to families living in high-tax States like Maine, which has one of our Nation's highest tax burdens; yet Maine's per capita income ranks only 31st, which is nearly \$5,200 below the U.S. average. Maintaining this deduction therefore provides important tax relief for those Mainers who itemize.

My second amendment included in the conference agreement is a very important one. It is aimed at helping Americans struggling with high, unreimbursed healthcare costs, including seniors paying for long-term care for a loved one and those with expensive chronic healthcare conditions. My amendment lowers the threshold for claiming this deduction for these unreimbursed expenses from 10 percent to 7.5 percent of income for 2017 and 2018.

The House bill would have eliminated this longstanding deduction used by approximately 8.8 million Americans annually, nearly half of whom make less than \$50,000 per year. Retaining this important deduction and lowering the threshold will provide relief for those experiencing particularly high healthcare costs. That is why AARP and 44 other consumer groups strongly endorsed my amendments, stating: "It provides important tax relief which helps offset the costs of acute and chronic medical conditions for older Americans, children, pregnant women, disabled individuals and other adults, as well as the costs associated with long-term care and assisted living."

At a time when we need to be encouraging Americans to save more for their retirement, I am encouraged that the final agreement preserves the pretax contribution limits for retirement savings plans. We are in the midst of a si-

lent but looming retirement security 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 standard of living in retirement and what they actually have saved.

We should be doing everything we can to encourage more saving, not less. For this reason, I am pleased that the final bill will include my third amendment, which struck the original Senate language eliminating the ability of public employees, such as firefighters, schoolteachers, and police officers, as well as clergy and those employed by charities and nonprofit organizations, to make what are called catch-up contributions to their retirement accounts. These employees are generally paid less than their counterparts employed by for-profit companies and thus are less able to save for their retirement. My provision would allow them to continue making these important extra investments toward a secure retirement.

The conference agreement benefits lower and middle-income taxpayers significantly, while simplifying the tasks that no one relishes of completing their tax returns.

Significantly, this bill nearly doubles the standard deduction to \$12,000 for single filers and \$24,000 for those filing jointly. The child tax credit will be doubled from \$1,000 to \$2,000. Thanks to Senator RUBIO's efforts, which I strongly supported, up to \$1,400 of that tax credit will be refundable in order to benefit low-income families.

Let's be more concrete. What do these reforms mean to families across our country? The 72 percent of Mainers who already use the standard deduction will have their taxes reduced. A family with \$24,000 in income will pay no Federal income tax. A single mom earning \$35,000 a year with one child will see her taxes drop by nearly 4,000 percent. Instead of paying money back to Washington, she will be getting back nearly \$1,100 to help her make ends meet. A couple with no children earning \$60,000 will see their taxes fall by more than \$900. A couple with two children earning \$60,000 will get a tax cut of about \$1,700. That is a reduction of more than 100 percent. The bottom line is that most Maine households will see their taxes go down.

I was very concerned about a number of important deductions for individuals that would have been eliminated under the House bill.

Having worked at Husson University in Bangor before my election to the Senate, I am well aware of how critical education deductions and credits are to our students and their families; therefore, I had several fruitful discussions with a key conferee, Senator ROB PORTMAN, about preserving those deductions that help students afford higher education. I appreciate his strong advocacy for these provisions that I care so much about as a result of

my direct experience working with college students. In fact, one of the very first bills that I introduced in the Senate as a new Senator in 1997 was to provide a deduction for interest paid on student loans. The conference agreement maintains that deductibility of interest on student loans, as well as the tax exemption for employer-provided tuition assistance and for graduate student tuition waivers. All of those important deductions are maintained in this bill and will help Americans improve their earnings because of the increased education they will have.

The bill also maintains a \$250 deduction—a provision I authored some 15 years ago—that allows teachers to deduct the costs of classroom supplies they purchase with their own money. Having visited more than 200 schools in the State of Maine, I know firsthand how dedicated teachers dig deep into their own pockets to buy supplies to enhance the education of their students.

In addition, this bill would modernize the ABLE accounts, which are tax-preferred savings accounts essential for providing long-term support for individuals with disabilities and their families.

The bill also continues the tax credit to encourage adoptions.

The final agreement also preserves a number of deductions and credits that are so important to our communities. I worked hard to preserve the historic tax credit so businesses rehabilitating older buildings in communities like Lewiston, ME, will continue to do so.

I am also pleased that private activity bonds, which are vital to many hospitals and institutions of higher education, are continued, as are the affordable housing and new markets tax credits. We have found proven ways to encourage public-private partnerships, and we ought to continue to incentivize these important partnerships.

How this legislation treats employers has also been the subject of much debate, but the reality is the United States cannot continue to have the highest corporate tax rate in the developed world at 35 percent. We are losing jobs as businesses make the calculation to invest overseas.

I have talked to the executives of General Dynamics, which owns Bath Iron Works in Maine and employs more than 5,000 Mainers; to United Technology, which employs more than 1,900 people in North Berwick at its Pratt & Whitney plant; to General Electric, which has a major plant in Bangor; to Proctor & Gamble, which employs 400 workers in Auburn; and to Idexx, which is such an important high-tech employer in Westbrook, about the positive difference this legislation will make in their ability to create jobs in America.

New Balance, which has about 900 workers in Maine manufacturing footwear, describes the tax reforms as follows: "New Balance will be more competitive and manufacture more foot-

wear in Maine that we can export across the globe."

This significant Maine employer went on to say: "Companies like New Balance, which already has a strong domestic manufacturing presence, will be able to increase investments in their facilities and be more globally competitive while remaining a U.S. company hiring U.S. workers."

These words are echoed by the manager of the Pratt & Whitney plant who wrote to me: "The reforms . . . will allow companies like ours to bring home earnings from abroad to invest in research and development, advanced manufacturing, energy efficiency, and workforce initiatives. . . . Pratt & Whitney plans to hire thousands of people over the next several years across our U.S. operations, and this tax reform will further support our efforts."

Isn't that what we seek? Isn't that what tax reform should bring about—more jobs, right here in America?

The bill also includes changes important for our small businesses which employ nearly half of all workers and generate two out of three net new jobs in our country. They are the true engine of our economy, especially in the great State of Maine. The bill would provide tax relief that enables them to create more jobs, increase paychecks, and grow our economy.

As the president of the Retail Association of Maine recently commented about this tax reform bill, "For Maine and its nearly 9,000 retail establishments and the more than 80,000 retail jobs, this is welcome relief for small businesses."

According to the National Federation of Independent Business, Maine ranks fifth in the Nation for the share of workers employed by passthrough businesses, as most small employers are structured. The NFIB, our Nation's small business advocacy group, has strongly endorsed this final bill.

Small businesses make an outsized contribution to our Nation's economy; yet they face a tax burden that can reach nearly 40 percent at the Federal level and can be significantly higher than the corporate tax rates paid by larger firms. Small businesses are forced to devote more resources to tax payments and fewer resources to creating good jobs and investing in their communities. This bill provides important tax relief to small businesses that are the backbone of our economy.

Let's listen to the words of some of the small businesses from Maine that have written or talked to me. The owner of Windham Millwork, an architectural woodworking company, described the relief for small businesses and how it will help manufacturing workers and families this way: "Most importantly, it means Windham Millwork will have more money to spend on what matters—our workers and community. With the money we'll save, we can create new jobs or offer better pay to our workforce . . . which

helps everyone in our community and contributes to a growing Maine economy."

The innkeeper of the Nonantum Resort in Kennebunkport noted: "This tax reform bill helps level the playing field for small businesses not only in the hotel industry, but across the economy. With a lower tax burden, small businesses in all industries can continue to grow, creating more jobs."

Moreover, a family-owned business in southern Maine described for me how the bill would benefit Maine companies and the people who work for them: "When [companies] become more profitable, they reinvest faster, grow faster, and increase profit-sharing. Employees benefit when companies grow. There are more jobs, more opportunities, more security, more mobility, more innovation."

Tax reform should spur this kind of economic growth. The weak growth and stagnant wages we have seen in recent years cannot be accepted as the new normal for our country. It is clear where the current path would lead if we do not act. CBO projects the current slow growth of just 1.9 percent per year will continue throughout the next decade—far below the historic average of 3 percent. This would result in our public debt exceeding 90 percent of GDP by 2027, just as our obligations to the baby boom generation begin to crest.

Surely, we can do better. Tax relief and reform will lift our economy, leading to higher wages for workers and more revenue for government. Extrapolating from a CBO estimate, an increase of just four-tenths of 1 percent in economic growth could produce revenues that are in excess of \$1 trillion over the next 10 years.

If we remain on our present trajectory, however, growth will remain stagnant. Continued slow growth will crowd out many funding priorities, harm our national security, place significant strain on Federal programs, and impose a burden on our children and our grandchildren. We must act now to reignite the engine of growth, to provide for the next generation the same promise of a brighter future we received from those who came before us.

Finally, let me discuss the critical issue of healthcare. It has been deeply disturbing to see seniors frightened about the possibility that this tax bill could trigger an automatic 4-percent cut in the vital Medicare Program. Although I knew that the law that could cause this reduction has been waived 16 times, I felt it was essential that our leaders publicly commit that Medicare reductions would not be triggered by this legislation. I don't know of any Senator on either side of the aisle who is seeking to have an automatic 4-percent cut in Medicare go into effect.

I ask unanimous consent that my exchange of correspondence with the Senate majority leader be printed in the RECORD at the conclusion of my statement.

This pledge is ironclad and, I hope, reassuring to our seniors.

I am also concerned about the inclusion of the repeal of the individual mandate of the Affordable Care Act as part of this tax bill. I don't think the two issues should have been combined, but let me be very clear: I have never supported the individual mandate. There is a big difference between fining people who choose to go without health insurance versus the bills considered last summer and fall that would have taken away insurance coverage from people who have it and want it. Those bills also would have made sweeping cuts in the Medicaid Program.

The financial penalty under the individual mandate for failing to comply with it falls disproportionately on lower-income Americans. Eighty percent of those who pay the fine make under \$50,000 a year. For many of these individuals, the cost of insurance under the ACA is simply unaffordable. Individuals making 250 percent of the Federal poverty level—that is just over \$30,000—are not eligible for the subsidies to reduce deductibles and other out-of-pocket costs that are known as the cost-sharing reductions. So, essentially, the insurance they are being fined for, if they don't buy, is virtually useless to them because the deductibles and the copays are so high, and if they make over 250 percent of the poverty level—over \$30,000 a year—they cannot afford it.

I want to make an important point that has been overlooked in this debate. Any Senator, Democratic or Republican, could have offered an amendment on the Senate floor to strike the repeal of the individual mandate. None—not one—chose to do so. That is telling, indeed, and reflects both how unpopular the mandate is and how burdensome its impact is.

Nevertheless, repealing the individual mandate without other healthcare reforms will almost certainly lead to further increases in the costs of health insurance premiums that are already too expensive under the ACA.

For these reasons, I have made it a priority to secure passage of two bipartisan bills that will help make health insurance more affordable. Shouldn't that be a goal that all of us can embrace? Both of these bills have the support of the President, the Vice President, and the Senate Republican leaders. In fact, Majority Leader McConnell and I engaged in a colloquy affirming that commitment.

The first bill, the Bipartisan Healthcare Stabilization Act, sponsored by Senators ALEXANDER and MURRAY, will provide vital funding to help low-income families pay their out-of-pocket costs, including deductibles and copays associated with certain ACA health insurance. I am proud to be one of the 22 cosponsors of the bipartisan Alexander-Murray bill.

The second is a bipartisan bill that I introduced with my friend and col-

league Senator BILL NELSON. It would protect people with preexisting conditions while lowering the cost of health insurance through the use of high-risk pools. This plan will provide \$5 billion annually for 2 years in seed money for States to establish invisible high-risk pools or traditional reinsurance programs.

We don't have to guess about the impact. I am going to quote some actuarial studies shortly. The fact is that we know from experience in States like Maine and Alaska that high-risk pools can help to lower premiums substantially, by an average of 20 percent.

Analyses show that enactment of these two bills together will reduce the cost of health insurance, thus making it more affordable. According to analysis by experts at Oliver Wyman, the passage of these bills will more than offset the premium increases caused by the repeal of the individual mandate. In fact, Oliver Wyman suggests in its estimate that the \$5 billion in funding would be sufficient to allow States to leverage more than \$15 billion in reinsurance coverage, and it would result in premiums that were more than 20 percent lower than if the individual mandate were repealed and the package of provisions were not implemented.

Furthermore, analysis by experts at Avalere project that "in combination, CSR funding and \$5B in annual reinsurance could lower 2019 premiums by 18% and increase enrollment by 1.3M people."

The National Association of Insurance Commissioners wrote that these two bills would significantly reduce health insurance premiums and help promote more stability in insurance markets. The NAIC said: "Providing reliable federal funding to reimburse health insurance carriers for the Cost-Sharing Reduction (CSR) program assistance they give to low-income consumers and grants for states to establish invisible high risk pools or reinsurance programs would reduce premium increases as much as 20 percent and could encourage some carriers to stay in the market."

In evaluating this bill, the question we should ask is not, Does this tax cut make Washington better off? The right question to ask is, Does this tax cut make the American people better off? The answer to that question is yes.

The bill puts money back into the pockets of American taxpayers with tax cuts beginning January 1. As soon as the IRS updates withholding tables this winter, taxpayers will see the benefit of this bill in their paychecks. Over time, Americans will also see more benefit from this legislation in the form of higher wages. Businesses, small and large, will make the investments that will create more jobs.

The PRESIDING OFFICER. The Senator's time has expired.

Ms. COLLINS. Madam President, I will cast my vote in support of the conference agreement on the Tax Cuts and

Jobs Act. While it is by no means perfect, on balance, this reform bill will provide much needed tax relief. It will benefit lower and middle-income families, while spurring the creation of good jobs and greater economic growth.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

U.S. SENATE,

Washington, DC, November 28, 2017.

Hon. MITCH MCCONNELL,

Majority Leader, U.S. Senate, Washington, DC.

DEAR MAJORITY LEADER MCCONNELL: I write to express my deep concerns with the Congressional Budget Office's determination that an automatic four percent cut to Medicare, estimated to be roughly \$25 billion for fiscal year 2018, could be triggered by the passage of tax reform legislation as a result of the Pay-As-You-Go Act of 2010 (PAYGO) even though there is no intention for such a reduction to occur.

Since I do not believe it is anyone's intention to allow automatic cuts to Medicare to occur, I urge swift action to waive the PAYGO requirements. Medicare provides essential benefits to our nation's seniors, and we must remove immediately the threat that an automatic reduction in the program's funding could occur.

Since PAYGO was enacted, sixteen laws that would have otherwise triggered PAYGO's automatic spending cuts have included provisions to exclude all or part of the law's budgetary impact, including the American Taxpayer Relief Act of 2012 that was enacted under the previous Administration.

I look forward to working with you to ensure that no Medicare cuts are triggered under PAYGO, a goal I believe is supported by members on both sides of the aisle. Thank you for your attention to this critical issue.

Sincerely,

SUSAN M. COLLINS,
United States Senator.

U.S. SENATE, MAJORITY LEADER,
Washington, DC, December 1, 2017.

Hon. SUSAN COLLINS,
Washington, DC.

DEAR SENATOR COLLINS: Thank you for your letter expressing concern about the across-the-board spending cuts. You will be pleased to know that Speaker Paul Ryan and I issued the following joint statement earlier today:

"Critics of tax reform are claiming the legislation would lead to massive, across-the-board spending cuts in vital programs—including a 4-percent reduction in Medicare—due to the Pay-Go law enacted in 2010. This will not happen. Congress has readily available methods to waive this law, which has never been enforced since its enactment. There is no reason to believe that Congress would not act again to prevent a sequester, and we will work to ensure these spending cuts are prevented."

Again, thank you.

Sincerely,

MITCH MCCONNELL,
Majority Leader.

The PRESIDING OFFICER. The Senator from Florida.

Mr. NELSON. Madam President, does the Senator from Maine need some more time?

Ms. COLLINS. Madam President, I thank Senator NELSON. I say, through the Chair, that is very gracious of the Senator. I have completed my statement. Thank you.

The PRESIDING OFFICER. The Senator from Florida.

Mr. NELSON. Madam President, while the Senator from Maine is still here, let me just say what a great Senator she is and what a pleasure it is to do business in a bipartisan way, as the two of us have now done for several years here in the Senate, including the legislation the Senator from Maine just talked about.

I just want to say to the Senator from Maine that it is my hope, regarding the statements that have been made to the Senator, that these two pieces of legislation she referenced will be passed. I do believe the majority leader, Senator McConnell, will honor that with regard to the Senate. It is this Senator's concern that at the other end of the hall, in the House of Representatives, they may not honor that. I certainly hope the Senator feels like she has the statements of commitment by the leadership in the House of Representatives that they will do as Senator McConnell has indicated.

Madam President, I wish to talk about the tax bill. Needless to say, you are going to hear a different version from me than my good friend and the very distinguished Senator from Maine, because last Friday night we got the conference agreement on the tax bill. You can wonder why it was held until late Friday night, when nobody was paying attention to the details of the bill.

What is becoming increasingly clear is that this tax bill is not for ordinary folks. It is going to give a few nuggets to the middle class, but that is to mask the true intent. The real purpose of the bill is to give huge tax cuts to multinational corporations and to make it easier for them to shift jobs overseas. That is the bottom line.

Right now, under current law, corporations that send jobs overseas have to pay taxes on the money they bring back into the United States, but now, what this new GOP tax bill says is that corporations that send jobs overseas can bring that money back to United States tax-free. Once this bill passes, companies will come under increasing pressure to take advantage of the tax savings in the bill by sending their jobs overseas to low-wage countries—particularly those jobs that can't already be automated.

This is the exact opposite of what we should be doing. Instead of passing this version of the tax bill that will inevitably send American jobs overseas, we should be working on a bill that cuts taxes permanently for hard-working middle-class families.

Supporters of the bill will argue that a lower corporate rate will encourage companies to keep jobs here. They will argue that, rather than going to a country with a higher corporate rate, America's corporate rate will be lower. But that is ignoring the attraction that companies have to send jobs overseas, because of cheaper wages and lower environmental standards.

Take China. China has a corporate rate of 25 percent, except that they make exceptions for certain companies at 15 percent. So the 21 percent in this tax bill for corporations on income earned in the United States may still be higher than in China, and the pressure on corporations is to take it to a country that has lower environmental standards and lower wages.

I think our friends on the other side of the aisle know this is a head fake. We are not fooled by this. We know what you are trying to do with this bill. The more people learn about it, the worse it looks. That is why they waited until Friday night to let the spotlight shine on it—so that over the weekend people weren't paying a lot of attention.

There is a reason why my friends on the other side of the aisle are in such a rush to get this passed. It is because they want to get it enacted before all of the new loopholes and sweetheart deals for the special interests and the bottom line of encouraging jobs to go overseas are discovered. And, starting right now, it is going to be discovered.

It would be nice if our colleagues showed as much urgency for some of the other things we should be doing in the Senate, such as providing millions of kids with health insurance through the CHIP program or helping folks recover from the massive hurricanes this year, including the millions of people in Puerto Rico who are still without reliable electricity or drinking water. What about the hundreds of thousands of Dreamers in the United States who are here in a deportable status? That is what we ought to be worrying about.

It has been over 3 months, going on 4 months, since Hurricanes Irma and Maria devastated the Puerto Rican island. It has been months since Harvey and Irma devastated farmers in Texas, Florida, and Puerto Rico. While the Congress has passed two disaster supplemental funding packages, neither of them has included any relief for Florida's agricultural community. They are hanging on by a thread. They can hardly make payroll. They are having to lay off people. They desperately need our help, which I hope we are going to address in this next disaster aid funding package.

Instead of spending all of our energy on cutting corporate taxes and making it easier to send American jobs overseas, we should be focused on reauthorizing the Children's Health Insurance Program, CHIP, so that 9 million children across the country, including nearly 400,000 in Florida, can continue to have access to the health coverage they desperately need. Or we should be negotiating permanent protections for the Dreamers before they are kicked out of the only country they have ever known. Unfortunately, the only thing this Republican-led Senate seems to care about is helping out large multinational corporations.

The truth is, these multinational corporations are doing just fine. We

shouldn't be moving Heaven and Earth—adding \$1.5 trillion to the national debt or upending our Nation's healthcare system—just to make it easier for them to send American jobs overseas. That is not right. That is not fair. The American people deserve better.

I yield the floor.

The PRESIDING OFFICER (Mr. MORAN). The Senator from Maryland.

Mr. CARDIN. Mr. President, first, I want to thank my friend Senator NELSON for his comments from the floor in regard to the tax bill that we will be voting on later this week. The experience I had this morning underscores the issues that Senator NELSON has brought to the floor. I had a meeting with the Greater Baltimore Committee. We had business leaders, labor leaders; we had advocates from different segments of our community; and we had graduate students there. They all expressed concern about our voting this week on a tax bill that we first saw on Friday evening—the latest version.

It is still fundamentally flawed, as Senator NELSON has pointed out. I say that it is fundamentally flawed because it gives significant, big tax cuts to corporations and high-income taxpayers and leaves middle-income taxpayers footing the bill.

The conference report makes it worse because they lower the highest tax rate from 39.6 percent to 37 percent—another advantage for high-income taxpayers. In addition, the estate tax is doubled, which affects 0.2 percent of the wealthiest people in this country. Corporations not only get the lower tax rates cut from 35 percent to 21 percent, but they also get relief from the alternative minimum tax. To make matters even worse, the tax relief for middle-income families is temporary, whereas the tax relief for businesses is made permanent.

It is definitely a tax bill that is going to hurt middle-income taxpayers. In my own State, independent analysis shows that 800,000 Marylanders will end up paying more in taxes. Guess who is going to foot the bill, who is going to pay for the big deficit.

If you look at the corporate tax cut alone, that is somewhere close to the \$1.15 trillion we have been talking about, which is baked into the bill to increase the national debt by \$1.5 trillion. I think that is unconscionable; I think it is unconscionable to say that we can afford tax cuts when we already have these large deficits that are going to make us borrow more money and make our economy more dependent.

The truth is, even the Republicans are telling us, even with dynamic scoring, we are going to have a \$1 trillion tax gap in the deficit. In reality, the \$1.5 trillion is conservative. When you look at the individual tax relief, it is temporary; it expires. Some expire in 2 years.

Most of my Republican friends have said: Just extend it. If you extend it,

there will be even a deeper hole in the deficit—closer to \$2 trillion. Who is going to pay for that? Middle-income families are going to pay for it. They are not just being left out as far as tax relief is concerned; they are being asked to foot the bill for the tax cuts for corporations and high-income taxpayers.

In addition, it will affect other elements that middle-income taxpayers depend upon. This is a direct attack on Medicaid and Medicare. We see that. We saw that in the budget instructions, where we had to cut Medicare and Medicaid. We see that in the pay-go rules. We see that the next chapter of this tax reform bill will be, well, now we have these deficits, and we have to pay for it. Who is going to be held responsible for paying for it?

We know that it is going to affect our own budgets. I am now hearing that we are going to take it out on our own Federal workforce, deny them a pay raise for next year or have fewer Federal workers to carry out their mission or make them pay more for benefits. We know that is going to come. The argument is going to be that we have these large deficits now, and we have to do this.

How are we going to respond to the issues Senator NELSON talked about on disaster relief when we have these large deficits? We know that we are going to be asking middle-income families not only to make a sacrifice on the tax cut, not only to pay for the deficit created directly by this but, also, in the future, to pay with cuts in government spending.

In addition to that, we have 13 million Americans who will lose their health coverage under this bill because of the elimination of the individual mandate—13 million. That is going to affect 13 million families. It is going to affect more than that. Guess what these families do. They use emergency rooms rather than going to their family doctors. They enter the healthcare system in a more expensive way. They don't have the money to pay for the visits, and it becomes part of uncompensated care. All of us pay higher premiums, and our healthcare system becomes more expensive.

That has been one of the bright spots of the Affordable Care Act—reducing the number of uninsured. Now we are going to be moving in the opposite direction. The Affordable Care Act has worked. The Republicans tried to dismantle it, and they couldn't succeed. The worst part is, you are counting the loss of insurance of 13 million as a revenue gain for the Treasury and then spending that money. That is unconscionable.

In Maryland, we have particular problems with this bill. Not only will we see a problem for the Federal workforce—a large number who live in Maryland—but also the State and local tax deductions. Maryland has the largest number of taxpayers who take advantage of State and local tax deduc-

tions on their Federal tax returns. In other words, you don't have to pay a tax on a tax. That makes sense. It has been in our Tax Code since its beginning because we recognize federalism, and it is morally wrong to pay tax on tax.

Maryland has the most taxpayers who take advantage of State and local tax deductions, close to 50 percent. The average for Maryland—this is the average—is \$12,900 that they deduct for State and local taxes. Under the conference report, that is going to be limited to \$10,000. That means the average Maryland taxpayer will have to pay taxes on \$2,900 more, but think about all those who have a lot more in State and local taxes who are going to be denied that help.

I was talking to some of our local government officials over the weekend. They are going to be disadvantaged by it. It was an interesting analysis. We don't think about what this bill is going to do and all the consequences, but if you are in a State that has its own itemized deductions, like Maryland—we have itemized deductions on our State income tax return, and our standard deduction will be significantly lower than the standard deduction under this conference report.

You are going to have Marylanders who are not going to be able to take their State deductions because you can't take State deductions unless you use the Federal itemized deductions. It is estimated that nationwide only 5 percent of the taxpayers will be using itemized deductions. Guess what. If you don't use the itemized deduction at the Federal level, you can't take the State itemized deductions. This is going to have a direct impact on our State and local governments. Yet that hasn't been considered.

Quite frankly, the consequences of this bill haven't been debated. We haven't gone through public hearings because of the process that was used—the partisan process, called reconciliation. We haven't seen daylight. We haven't had a chance to know what the impact will be. What impact will it have on property values? We now limit property tax deductions, and we have a further limit on interest deductions on mortgages. What impact does it have on property values? What impact does the reduction of property values have on our economy, have on the individual values for people who have loans on their homes? Are we going to be creating a problem? We don't know because we haven't had any hearings on it.

On Friday, I was with a group of nonprofits that do very valuable work. They are worried about what impact this tax bill will have on charitable giving. When only 5 percent of the taxpayers in this country use itemized deductions, it means a great number of people who were able to take advantage of charitable deductions on their tax returns no longer will have that ability. Does that change their chari-

table giving? If it changes their charitable giving pattern, what does it do for nonprofits? If our nonprofits can't do that, there is additional pressure on governmental services. Have we thought that out? I doubt we know the consequences. Yet we are not prepared to have hearings on this.

One of the major issues that has had very little discussion is the pass-through. You have heard a lot about it. The reason for this is that 95 percent of American businesses don't use corporate tax returns. They use passthroughs, S corporations, individual proprietorships, partnerships, et cetera. This bill provides a lower tax rate for their passthrough business income at 20 percent. Here is the problem. In an effort to make sure that this isn't a way of getting around paying taxes on salaries, there are certain guardrails that have been put into this bill based upon a person's income, based upon the type of business they are in, based upon the assets of the business, based upon the amount of salaries that are paid in the business. And you are trying to tell me that can't be manipulated in order to shelter income? We are creating a whole new industry in sheltering income under this bill.

I have heard so many of my colleagues talk about the fact that we don't want to outsource jobs. None of us want to outsource jobs. Having competitive rates helps us in that regard, but moving toward a territorial tax structure rewards companies for doing their business offshore. Even if tax rates might be the same, they can use labor costs, or some other costs, to outsource jobs.

Have we thought about that under a territorial tax? No. Do we know what impact it will have? No. There are a lot of issues we don't fully understand. We do know there are individual provisions put in here—for example, drilling in the Arctic. That, to me, should not be part of this bill. I worry about that being expanded to the Atlantic coast and other areas. I think we all should be concerned about it.

The bottom line is this. When you do tax reform, you would hope you would simplify the Tax Code and make it predictable. That is what I hear the most: Let's simplify the Tax Code, and let's make it predictable. Neither will be accomplished with this conference report. With all these temporary tax provisions, you know that we are going to have to deal with extenders. You are not going to be able to plan as to whether this Tax Code will stand the test of time. If you think this is simplification, try to figure out whether you are eligible for the passthrough 20 percent on your business taxes. It is anything but simple.

This bill fails in its principle test of helping middle-income families, which it does not do. It is for corporations, big corporations, and high-income people. It is fiscally irresponsible to add to the debt. It makes our Tax Code more

complicated and doesn't give us the predictability we need in the Tax Code, and it should be rejected.

I yield the floor.

The PRESIDING OFFICER. The Senator from Ohio.

COMPTON NOMINATION

Mr. BROWN. Mr. President, I rise to oppose the nomination of Paul Compton, which came out of the Banking, Housing, and Urban Affairs Committee. I might add that he is President Trump's nominee to serve as general counsel of the Department of Housing and Urban Development.

Mr. Compton is a longtime affordable housing and financial services attorney in the State of Alabama. Mr. Compton, if confirmed, would bring a deep familiarity with affordable housing to the Office of General Counsel. That part I like. With 11 million families paying over half their income for rent and with homelessness on the rise for the first time in years, a nominee who appreciates the importance of affordable housing could be a positive addition at HUD. Think about that. There are 11 million families who pay more than half their income on rent.

In a book written by Matthew Desmond called "Evicted: Poverty and Profit in the American City," the author said of the people at that income level: When your paycheck comes, the rent eats first. Everything depends on being able to stay in your home and not being foreclosed on. When 11 million people pay over half their income on rent, homelessness is going to be on the rise.

I appreciate Mr. Compton's commitment to me during our Banking, Housing, and Urban Affairs Committee hearing that he would look out for the interests of renters and homeowners if confirmed, but I am voting against him because I am concerned about the administration's approach to fair housing protections and the role that he will likely play in helping to carry that out.

I was troubled to learn that Secretary Carson had said that he plans to "reinterpret" HUD's affirmatively furthering fair housing—or AFFH—rule. Since 1968, the Fair Housing Act has required HUD and its grantees to affirmatively further fair housing. Unfortunately, in the 50 years since our country passed the Fair Housing Act, HUD has not provided enough direction to help communities meet this goal.

A 2010 General Accountability Office report recommended that HUD improve its processes for meeting its obligations to affirmatively further fair housing. In response, HUD developed a revised rule to finally help local governments across the country support and foster fair housing policies throughout their communities.

The rule gives clearer guidance to communities to help them think in new ways about how to create housing opportunities for all of their residents regardless of race or religion or disability or the size of their family. The

rule helps them to assess their own fair housing needs, and it provides them publicly available data with which to inform their decisions while they set their own goals and timelines.

Since its adoption 2-plus years ago, HUD has been working with communities to implement the new guidelines. That is the good news. The bad news is that the Secretary has said that he wants to reinterpret, but he is not elaborating on what he meant by his plan to reinterpret the rule. If the Secretary intends to reinterpret the rule in a way that undermines HUD's efforts to help communities fulfill their longstanding obligations under this 50-year-old law, Mr. Compton will be called upon to carry out this vision.

I voted against his nomination in committee because of my concern that he could help guide administration efforts to reverse progress on this fair housing rule. More recent activities by administration officials have only heightened the concerns that many of us have about their approaches to fair housing.

In 2013, HUD issued its discriminatory effects rule. This rule formalized HUD's longstanding prohibition against practices with discriminatory effects under the Fair Housing Act and provided uniform guidance for applying standards across the country.

Because homeowners' insurance is central to the ability to obtain housing, HUD and the courts have held for decades that the Fair Housing Act applies to discriminatory practices in insurance—a very easy-to-understand, logical step. Nevertheless, insurance industry representatives sued to block HUD's application of the discriminatory effects rule—also known as disparate impact—to their industry. HUD and the Department of Justice have been fighting this suit ever since. As general counsel, Mr. Compton would guide HUD's enforcement and litigation strategy.

In response to a written question, Mr. Compton declined to provide his views on the discriminatory effects rule and whether it should apply to the insurance industry. He noted that "it would be inappropriate" for him to comment on the matter given the pending litigation.

The administration, it seems, does not share his reluctance to comment on pending litigation. A month and a half ago, the Treasury Department issued a report entitled "A Financial System that Creates Economic Opportunities—Asset Management and Insurance." In this report, Treasury recommends that HUD reconsider the use of the disparate impact rule.

It is not that this administration decides to support the side of big insurance companies every time—maybe it doesn't every time—but it seems like it almost always does. It did it in this case. Yet Mr. Compton thinks that he shouldn't comment when other already confirmed Trump appointees have. The Treasury's report sides with arguments

that have been made by the insurance industry despite the fact that litigation is pending, and HUD and the Department of Justice, at least until now, have been defending the rule. The next court date for the suit is scheduled for later this week.

If the administration continues its drive to reconsider fair housing protections that are opposed to by industry, Mr. Compton will likely be called upon to help the administration in its efforts. Because he declined to answer my question, we don't know what his thinking will be.

While I might be inclined to give Mr. Compton the benefit of the doubt, we have seen too many officials in this administration who are working against the missions of the agencies to which they have been appointed. Financial regulators so often come from Wall Street. Environmental regulators so often come from the chemical industry and the oil industry. We have seen it time and again.

This is happening at a time when we see the administration taking steps to remove protections for average Americans and consumers in order to carry out the bidding of its supporters on Wall Street. These include sending in Mick Mulvaney, who once called the Consumer Financial Protection Bureau a "sick, sad joke." He is now serving as its Director. It is his moonlighting job, as he is also the Director of the Office of Management and Budget. His first act as Director of the CFPB was to block the payments of funds that were owed to consumers—consumers who were cheated or wronged by Wells Fargo and other big banks or big financial institutions. The consumers, in many cases, were servicemembers who had been cheated by these financial institutions. On Mulvaney's first day on the job, he said: No, we are not going to move forward in collecting those penalties and in paying those consumers and those servicemembers and those seniors and those families.

I am concerned about this emerging effort to roll back protections for consumers. I hope that Mr. Compton proves me wrong. I hope that he is a strong advocate within the agency and the administration for fair housing, for consumer protection, and for affordable housing. When given the chance to demonstrate his commitment to fair housing, he took a pass. These matters are too important to far too many Americans for us to leave their futures to chance. I urge my colleagues to join me in opposing Mr. Compton's nomination.

I yield the floor.

The PRESIDING OFFICER. The Senator from Idaho.

Mr. CRAPO. Mr. President, I ask unanimous consent to speak on behalf of Mr. Compton and to conclude my remarks before the vote.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. CRAPO. Mr. President, I rise in support of Paul Compton to serve as HUD's next general counsel.

Mr. Compton has dedicated his entire legal career to affordable housing and community development and for many years has headed the affordable housing practice of a prominent Alabama law firm. Over his distinguished career, Mr. Compton has played a direct role in over 70 transactions that have led to the creation of more than 5,000 units of affordable housing throughout the Southeastern United States. Among peers, he has come to be recognized as an industry-leading expert on the low-income housing tax credit, the new markets tax credit, public-private partnerships, and the regulatory environment surrounding housing production.

Mr. Compton's extensive track record, his experience, and his intimate familiarity with HUD programs make him an ideal fit to join the leadership team at HUD. As general counsel, Mr. Compton will not only serve as the principal legal adviser to Secretary Carson, but he will have a hand in nearly every departmental initiative. Once confirmed, I look forward to working with Mr. Compton to find solutions to our Nation's housing challenges, to eliminate barriers to safe and affordable housing, and to reform our housing finance system.

This confirmation vote is long overdue and is sorely needed. Following the storms that ravaged through Houston, Florida, Puerto Rico, the Virgin Islands, and elsewhere, HUD has been deployed on the frontlines, alongside FEMA and other agencies, and has worked to provide emergency and transitional housing to the thousands of families who have been displaced. This work is far from over, and I urge this body to confirm Mr. Compton today, as well as to confirm the various other HUD nominees who are awaiting votes so that they can get to work for the American people.

Thank you.

The PRESIDING OFFICER. All time has expired.

The question is, Will the Senate advise and consent to the Compton nomination?

Mr. WICKER. 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 assistant bill clerk called the roll.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from West Virginia (Mrs. CAPITO) and the Senator from Arizona (Mr. MCCAIN).

Further, if present and voting the Senator from West Virginia (Mrs. CAPITO) would have voted "yea."

Mr. DURBIN. I announce that the Senator from Wisconsin (Ms. BALDWIN) and the Senator from Illinois (Ms. DUCKWORTH) are necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 62, nays 34, as follows:

[Rollcall Vote No. 318 Ex.]

YEAS—62

Alexander	Flake	Nelson
Barrasso	Gardner	Paul
Bennet	Graham	Perdue
Blunt	Grassley	Portman
Boozman	Hatch	Risch
Burr	Heitkamp	Roberts
Carper	Heller	Rounds
Cassidy	Hoeven	Rubio
Cochran	Inhofe	Sasse
Collins	Isakson	Scott
Coons	Johnson	Shaheen
Corker	Kennedy	Shelby
Cornyn	King	Strange
Cotton	Lankford	Sullivan
Crapo	Lee	Tester
Cruz	Manchin	Thune
Daines	McCaskill	Tillis
Donnelly	McConnell	Toomey
Enzi	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Murphy	

NAYS—34

Blumenthal	Hassan	Sanders
Booker	Heinrich	Schatz
Brown	Hirono	Schumer
Cantwell	Kaine	Stabenow
Cardin	Klobuchar	Udall
Casey	Leahy	Van Hollen
Cortez Masto	Markey	Warner
Durbin	Menendez	Warren
Feinstein	Merkley	Whitehouse
Franken	Murray	Wyden
Gillibrand	Peters	
Harris	Reed	

NOT VOTING—4

Baldwin	Duckworth
Capito	McCain

The nomination was confirmed.

VOTE ON WEST NOMINATION

The PRESIDING OFFICER. The question is, Will the Senate advise and consent to the West nomination?

Mr. BLUNT. 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).

Mr. DURBIN. I announce that the Senator from Wisconsin (Ms. BALDWIN) and the Senator from Illinois (Ms. DUCKWORTH) are necessarily absent.

The PRESIDING OFFICER (Mr. LANKFORD). Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 74, nays 23, as follows:

The result was announced— yeas 74, nays 23, as follows:

[Rollcall Vote No. 319 Ex.]

YEAS—74

Alexander	Corker	Hassan
Barrasso	Cornyn	Hatch
Bennet	Cotton	Heinrich
Blumenthal	Crapo	Heitkamp
Blunt	Cruz	Heller
Boozman	Daines	Hoeven
Burr	Donnelly	Inhofe
Cantwell	Enzi	Isakson
Capito	Ernst	Johnson
Cardin	Feinstein	Kaine
Carper	Fischer	Kennedy
Cassidy	Flake	King
Cochran	Gardner	Lankford
Collins	Graham	Lee
Coons	Grassley	Manchin

McCaskill	Risch	Tester
McConnell	Roberts	Thune
Moran	Rounds	Tillis
Murkowski	Rubio	Toomey
Murphy	Sasse	Udall
Nelson	Scott	Warner
Paul	Shaheen	Whitehouse
Perdue	Shelby	Wicker
Portman	Strange	Young
Reed	Sullivan	

NAYS—23

Booker	Hirono	Sanders
Brown	Klobuchar	Schatz
Casey	Leahy	Schumer
Cortez Masto	Markey	Stabenow
Durbin	Menendez	Van Hollen
Franken	Merkley	Warren
Gillibrand	Murray	Wyden
Harris	Peters	

NOT VOTING—3

Baldwin	Duckworth	McCain
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The nomination was confirmed.

The PRESIDING OFFICER. Under the previous order, the motions to reconsider are considered made and laid upon the table and the President will be immediately notified of the Senate's action.

The Senator from West Virginia.

LEGISLATIVE SESSION

MORNING BUSINESS

Mrs. CAPITO. Mr. President, I ask unanimous consent that the Senate proceed to legislative session for a period of morning business, with Senators permitted to speak therein for up to 10 minutes each and for debate only.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mrs. CAPITO. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. BENNET. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

REPUBLICAN TAX BILL

Mr. BENNET. Mr. President, I come to the floor tonight, once again, to talk about this tax bill being rushed through the House and the Senate. This is the first time in 31 years that a tax bill of this magnitude has been considered. I don't refer to this as tax reform because it is barely reforming anything.

It seems a shame that we didn't follow in the footsteps of what then-President Reagan chose to do when he had the opportunity to reform the Tax Code. The bill he worked on, which was every bit as consequential as the one in front of us, commanded the vast majority of votes in this Chamber—Democrats and Republicans voting together—after years of process, years of committee hearings, years of hearings even out in the country, listening to business owners, economists, and citizens talk about what they thought our

Tax Code needed to be competitive and to be fair to the American people.

I would say through the Chair to the pages that I was in college when the last bill was passed. Now, 31 years later, we are on the verge of passing a bill in the Senate without one Democratic vote—not a single one—and without a single hearing in the Senate Finance Committee, on which I serve—not a single hearing about the text of this bill, not a single hearing to tell the American people that, on the individual side of this bill, we are borrowing \$34 billion from our kids to give a tax cut to the 572,000 taxpayers who are fortunate enough to make more than \$1 million a year. That is 572,000 taxpayers who are fortunate enough to make \$1 million a year. We think it is so essential that each one of them get a \$59,000 tax cut that we are willing to borrow that money from our children to do it. We can't think of a better use than that.

A better use is not to give a tax cut to the middle class, because we know what those numbers look like in this bill. There are not a half million people who make \$50,000 and less in this economy. There are 90 million people. Those people are not getting \$34 billion. Those people are getting \$13 billion. If we do the math, it adds up to about \$160, on average, per taxpayer making \$50,000 or less, in the first year. That is the best year. So 2019 is the best year. That \$160 per taxpayer works out to about \$7.50 a paycheck.

So we are justifying \$34 billion going to 572,000 families because we say at the essence of this is a tax cut for the middle class that is worth \$7.50. I think it is disgraceful to call this a middle-class tax cut. What is as disgraceful is the fact that we are blowing a \$1.4 trillion hole in our deficit.

There are people on the other side—and I grant them this—who say we will grow out of this and that the tax cut will pay for itself. This is exactly what President Bush said in 2001, when he cut taxes. It is exactly what he said in 2003, when he cut taxes. Remember that when George Bush became President of this country, he inherited a projected surplus of \$5.6 trillion. Then, he cut taxes and said it would pay for itself, in 2001. He cut taxes and said it would pay for itself, in 2003. We invaded Afghanistan. We invaded Iraq. Not only did he not ask the American people to pay for those wars, but the 2003 tax cut actually came after the invasion of Iraq.

Today we have massive readiness problems with our military. Today we confront the potential for conflict on the Korean Peninsula. Today we confront uncertainties in the Middle East and behavior by Russia that we need to worry about. Are we going to go in debt to give the wealthiest people in America a tax cut they are not asking for?

I am more sympathetic on the corporate side. I believe our corporate rate is too high. If we had worked in a bipartisan way, I think we could have

gotten to a deal that 75 or 80 people would have voted for. That would have been beneficial for two reasons. It would have represented more widely the American people's view of what we ought to do here. I have heard the majority leader on the floor talking about partisan efforts like this, and how they are doomed to fail because most of the American people will not support it. We can see that in the polling numbers on this bill. But we could have cut a deal that said: Let's bring our corporate rate down to 25 percent. By the way, let's get rid of some of those loopholes. As for all of the stuff we said over the years about lowering the rate and broadening the base, let's actually do that.

That is not what this bill does. This bill cuts the corporate rate to 20 percent and leaves all of the loopholes in place. There is no broadening of the base. So if the effective rate today is actually in the low twenties, even though the published rate is 35 percent, the effective rate is going to be far below 20 percent if we don't actually reform the Tax Code.

I think there would have been bipartisan agreement about doing something with the earned income tax credit or the child tax credit, as my colleague from Florida has tried to do to a degree. I think there would have been bipartisan support for the idea that we ought to do something to repatriate the money stuck overseas and invest it here in the United States in infrastructure. But there was no effort to make a bipartisan effort here—none.

There have certainly been cases where Democrats have been guilty of that. This is a profound case of the Republicans being guilty of that, and the result is that they have a lousy bill that speaks to the extreme wing of their party rather than to the middle of America, because only in that way could you end up with a piece of legislation that the President is describing as a middle-class tax cut that is not one. Nothing about the math in this tax bill suggests it is.

By the way, the \$34 billion I talked about does not include the estate tax. When we include the increase of the estates not subject to the estate tax in this bill, it adds, on average, another \$10,000. Now we are talking about borrowing \$69,000. So we are now borrowing an additional \$10,000 from the sons and daughters of police officers, firefighters, and teachers in order to finance an estate tax cut that we will not pay for.

Pay for it. Don't borrow the money.

I got here 9 years ago at the depth of the worst recession since the Great Depression. Our economy had locked up. Because of the two tax cuts under President Bush, because of the two wars we didn't have the decency to pay for, and because President Bush passed so-called Medicare Part D—which is a prescription drug program for seniors that he didn't pay for—and then with the supply-side economics, they drove

our economy into the worst ditch since the Great Depression.

When President Obama showed up, the surplus was not a surplus. It was a \$1.5 trillion deficit. I was here when we tried to work in a bipartisan way to figure out how to respond to a terrifying circumstance—not for the Senate but for our country.

A woman who came to a townhall told me that her plan was to die sooner because overnight she had lost half of her net worth, and she didn't know how to make it through because the stock market had cratered and her pension was cut in half.

We had more than a 10-percent unemployment rate in the United States of America, and we couldn't get a single person to lift their finger on the other side of the aisle because they said that the deficit was too big. They said that President Obama was pursuing what the pollsters told them was "job-killing government spending." Those were the words. It wasn't his \$1.5 trillion deficit; that is what he inherited. He left with about a \$550 billion deficit. It was cut by two-thirds.

Today, we stand here talking about this absolutely irresponsible tax bill. It is already at \$666 billion. We have a government where we are collecting 18 percent of the GDP in revenue. It is actually about 17.9 percent before this tax cut goes through. We are spending more than 21 percent, and our answer is: Let's cut some more taxes, so we will be spending 17 and change. That is a big delta—17 to 21. That is a conversation we should be having together, not in pieces.

All of these people who say: Don't worry about it; it will pay for itself—remember what they said in 2001 and 2003. They said the same thing. They are going to show up here after this Christmas season has passed, and they are going to say: That is why we need to cut Medicaid and Medicare.

There is no doubt we have to have a conversation about the sustainability of these programs, and there is no doubt we have to have a discussion about how we are going to get out of the fiscal issues we confront. I have no doubt that the moment we face the next crisis, whether it is a national security crisis or an economic crisis, we are going to wish we hadn't passed this tax bill. We are going to wish that when this economy was at full employment, when interest rates are what they are, that we had thought about how to come together in a bipartisan way and actually do something responsible for once.

There is a mayor in Indiana who sent an op-ed piece to the Washington Post last week. He said: Let me break this down for you in terms of my local community. The equivalent of what the Republican tax bill is for my community would be that we would go out and borrow \$400 million, which is a staggering sum, not billions and billions of dollars but, on the basis of the size of their government, \$400 million—four or five times what our indebtedness is today.

Then, what I would do is say: We didn't borrow this money to build infrastructure. We didn't borrow this money to make sure we end poverty in my community or to make sure the water is clean. We gave it to the people in the biggest houses, the richest neighborhoods in our community, hoping that somehow the benefits would trickle down to everybody else.

He said that they would be run out on the rail—and they should be.

There are some politicians who say that it will pay for itself. There is no economist who has said that this is not going to create a deficit. There is probably a consensus, around \$1.4 trillion—I have seen some math that says \$1 trillion, and others that say \$2.5 trillion. Let's take the \$1.4 trillion and consider, as an order of magnitude, if we didn't care about our deficit—which apparently we don't anymore—what else we could spend the money on besides giving this tax cut to the very wealthiest Americans in our country.

In the 9 years I have been here, we have gone from no opioid crisis to an opioid crisis that is killing 50,000 Americans. There are communities all over our States, especially in rural parts of the States, where we have no answer. We have provided no additional treatment, even though we have an emergency today that we didn't have before. That is not the America I grew up in. That is not the America our parents and grandparents set up for us. Look at what you can do to create treatment in every United States county for 10 years. That is this \$60 billion. That is this little orange part of a \$1.4 trillion hole in our deficit. That is one thing you could do.

Another thing you could do would be to provide universal pre-K for low-income children for a decade. That might be worth borrowing from the next generation for because they would actually be getting a benefit. They are not getting any benefit from this \$59,000 that we are giving to people who make more than \$1 million a year.

You could double Federal funding for research and development on clean energy for over a decade. You could maintain our technological advantage over China in emerging industries for a decade. That is a huge concern. That would be \$50 billion, just this little slice—a foregone priority if we pass this bill, just like the response to opioids. You could fund a 20-man mission to Mars. Because of our fecklessness, we can't even put an astronaut into space without putting them on a Russian rocket. That has nothing to do with our lacking the engineering talent. That has nothing to do with our lacking imagination or, for some of us, a sense of mission. It has to do with the fecklessness of this Congress and the inability of it to walk and chew gum at the same time.

We could repair all of America's aging dams, which our parents and grandparents were thoughtful enough to build for us but which we feel we

don't need to maintain for the next generation of Americans. We would rather give tax cuts to the wealthiest people in America.

You could end the backlog of infrastructure repairs in America's airports—end it. Five years of funding, that is only \$100 billion. I say “only.” That is a huge number, but not compared to \$1.4 trillion.

You could end the U.S. Air Force pilot shortage. Why do we have a shortage of Air Force pilots? Because this place, for 9 years, has run itself on continuing resolutions. The military can't plan, so we have airplanes that are being scavenged for parts and cannot fly. If they can't fly, the pilots can't get the training hours. If they can't get the training hours, they can't move ahead in their careers, and they can't be ready when the battle comes. You could easily pay for that here.

You could fund the first 5 years of the Navy's plan to build a 355-ship fleet. Everyone around here walks around saying: We don't have any money; we are broke. It is matter of choices and priorities. I cannot think of a set of priorities less out of whack with what Republicans think of in Colorado, much less our Democrats and Independents.

Here is one we really do care about in Colorado and all across the country. You could pay for all deferred maintenance at our national parks and other land management agencies. That is right here, this tiny purple square—\$19 billion. If you look at the bottom right, that includes over a dozen priorities for rural communities that have been kicked around by this Congress and our CRs year after year.

Here are a few things that fit in there. Extend high-speed internet to every rural community in America. That might be a good use of money or a good reason to borrow money—to extend high-speed internet to people who don't have it. This is a world where telling a kid in a rural school that they don't have access to high-speed internet is no different than telling them: Sorry, you are not getting textbooks, but these other kids do.

We could reimburse rural areas with significant public lands for lost tax revenue, the PILT payment.

I promise my colleague from Pennsylvania I am coming to the end. I know he doesn't believe it.

These PILT payments are a pain point for my rural counties. Every year we go through the same nonsense at the end of the year. Every single year they say: Is it going to be funded in the CR? They are using it to pay for something else. Yet it would cost a tiny fraction of just the rural priorities part of it. That is \$111 billion for all the rural priorities. Eliminating the national backlog for the USDA rural water program—can you imagine what that would mean for rural America and economic development in rural America? They wouldn't have to wait for someone in New York to trickle down

to them because they would have an investment in their community. It would create jobs. It would allow them to do economic development and keep their children in their communities and their schools open and their banks open. That is not a priority for the people writing and voting for this bill.

President Trump cut Essential Air Service in his budget—zeroed it out. We could fund Essential Air Service for 10 years, providing a critical economic lifeline to small towns across America and in my State.

We could fund the U.S. Forest Service fires suppression for a decade, so they wouldn't have to keep cannibalizing other parts of the budget. This year, for the first year, they spent more than half of their budget fighting fires because we don't have the sense to budget them so that they can do fire mitigation. Talk about penny wise and pound foolish.

In Colorado, we could clean up the Gold King Mine spill, fund the Arkansas Valley Conduit to provide drinking water to some of the poorest areas in Southeastern Colorado, which we have been promised since John F. Kennedy was President of the United States.

We could do everything I just mentioned, all of these investments—infrastructure, research, public health, housing, national security, and rural communities—for the cost of this tax plan. This is yet another illustration of how profoundly Washington's priorities have decoupled from the priorities of the American people. Beyond that, this bill confirms every other suspicion about how Washington operates.

President Trump ran for office saying that he would drain the swamp. This tax plan is a creature of the swamp. It was jammed through with last-minute changes, scribbled by hand in the dark of the night, with 2 a.m. votes—shameful, 2 a.m. votes on legislation that no one had a chance to fully understand. There was input from lobbyists on K Street but not a single hearing where the American people could express their view.

Given the process, it should surprise no one that the bill substituted the priorities of the American people with a litany of carve-outs and loopholes that powerful special interests have gotten into this bill.

I am going to skip this part because I want to yield to my friend from Pennsylvania, but let me just finish by saying that today, incredibly in America, the top 10 percent of earners take home more than half of America's income. We have not seen that since 1928, the year before the Great Depression. I know the President knows these folks as well as I do. Everybody on this chart is working hard, whether it is the top 10 percent or the bottom 90 percent, but this is not the way our economy ought to work. For almost all of our history, this is not the way it did work.

I was a businessperson before I came to Congress, before I was a school superintendent. I have nothing against

anyone who has done well, but it is preposterous to suggest that the real problem in our economy, when we have a record stock market and record income inequality, is that wealthy individuals and businesses don't have enough.

My final chart is this chart, which shows median household income. Since 1980 until now, the cost of housing, cost of higher education, and cost of healthcare—we have done nothing to address or help this. We have turned our back on this.

I think we could have written a bill, as I said at the outset, that had a real middle-class tax cut in it, but we chose not to do it.

Last year, I met a mom in Rifle, CO, at an early childhood center. In the course of our conversation, she said to me: "I've got a job so I can have health insurance, and every single dollar I earn goes to pay for this early childhood center, so I can work."

That is the story of too many people in my State. My State has one of the most dynamic economies in the United States of America, and still too many people whom I represent are middle-class families whose incomes haven't really gone up, not over 10 years but since 1980, for whom the cost of housing, cost of healthcare, cost of higher education, and the cost of early childhood education have conspired to create for them impossible choices that their parents and grandparents never had to make.

Tax reform should have been the opportunity to have addressed that. It should have been a chance to remind that mom in Rifle that our government or at least someone in our government understands the struggles she faces and has the capacity and the will to help to do something about it. This bill squanders that opportunity. This tax bill squanders it. Worse than that, it reminds Americans of the vast space between their lives and the priorities in Washington. It reminds them of the yawning gap between their voices and the voices of powerful special interests.

We should reject this bill. It fails on the merits. We should reject it because the bill makes a mockery of how our government should work. There is still time to set aside this legislation and do bipartisan tax reform. I know the other side may believe that it has to forge ahead for a political win, but I would ask, at what cost?

As with so many actions around here, we have put it on the next generation of Americans. We have kicked all the hard choices to them ever since I have been here. We have told them that we are going to continue to live in the house of our democratic Republic but that they are going to pay the mortgage. We are so fortunate that our parents and grandparents didn't behave the way we have—they had the decency to look ahead and think of those to come. We have enjoyed years of peace and prosperity in this incredible country. I think, tonight and this week, it is worth all of our asking, will our children be able to say the same of us?

I thank my friend from Pennsylvania for his indulgence.

I yield the floor.

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. CASEY. Mr. President, I ask to speak in morning business.

The PRESIDING OFFICER. The Senator is recognized.

Mr. CASEY. Mr. President, I thank my colleague from Colorado. I heard most of his remarks, some of them on television before my moving to come over here to speak. I am grateful for his commitment to the arguments that he has made on tax reform and his commitment not only to the people of his State but to the people of our country. I will be speaking about tax reform later this week.

DACA

Mr. CASEY. Mr. President, I rise to talk about this so-called DACA Program for the Dreamers, the young people whom we have heard so much about, especially in the last couple of months.

As many people across the country know, in September, President Trump ended the Deferred Action for Childhood Arrivals Program, known as DACA. This decision and, so far, congressional refusal to pass the Dream Act have created both fear and uncertainty for nearly 800,000 young people across our country, so-called DACA recipients.

I know that a lot of Americans have met these young people over the course of not just the last couple of months but maybe over the course of many years. I had that chance most recently, at least on two occasions, when we set up time to sit with young people who were Pennsylvanians. Once was in the city of Philadelphia, where I sat with young people from both Philadelphia and Lancaster, which is not too far of a drive from Philadelphia—about an hour or so. They came to Philadelphia to sit with us. Then a couple of months later, it was in the Lehigh Valley, which is about an hour just north of Philadelphia. The first group was a larger group of maybe 15 young people, and the second group was a group of 3 individuals.

In both of those meetings, I was struck by not just how concerned and worried these young people were about what would happen to them and happen to their friends and, in a larger sense, happen to their families, but I was impressed by their stories—what they had achieved in their young lives. I was also moved by the commitment that they have had to hard work, to being part of the fabric of America, and the real concern that they have had about and the love they have for their own parents. They worried about how this might affect their parents but also had love for the commitment that their parents had made and their family members had made to allow them to succeed in coming here, in some cases

as babies or as very young children, and to live in America for all of these years, not technically as citizens but to live full lives.

They were made a promise by the President of the United States that if they were to come forward and make certain disclosures, this program would protect them. I think that promise is inviolate and should not be broken by any administration. Congress certainly has work to do to enforce the promise and to give the promise an even stronger foundation.

You don't have to be on one side of the aisle or the other to be moved by these stories, and I will get to some of the details later. One of the young women was in the first group that I mentioned when we were sitting around a big conference table. Of course, these individuals don't have to sit with me, and they don't have to travel to tell their stories, but they are worried. They are concerned about the policy and how it might affect their lives.

One young woman said to me: The only country I have ever known doesn't seem to want us—or at least that was her impression. She has lived nowhere else.

If you go person after person after person, these are young people who have lived here virtually their whole lives even though they technically were not born here. They have achieved so much and have gone through our schools. Our Nation has invested in them, and they have succeeded in holding down jobs and getting educations and getting higher educations. All they ask is that we set up a process so that they will not be deported.

It doesn't make a lot of sense, the direction in which we seem to be heading. Rescinding the DACA Program will cost the United States of America jobs. I think it will hurt our security over time.

As I said before, it is a broken promise—a promise that was made to young people by our government. It was not just a casual promise but, I would argue, a commitment, a bond, an agreement that should be honored. As I have said so many times before—and I will keep saying it—why would other countries believe us when we make a commitment if we cannot keep our commitment to these young people? Something on the order of 800,000 young people who live in the United States of America were promised that if they came forward, they would be protected. Why would any country believe us after that if we were to break that promise? Why would they believe Republicans or Democrats? Why would they believe the administration—this administration or future administrations—or this Congress or future Congresses down the road, the House and Senate? If we were to break that promise, would our word be good around the world?

These Dreamers are young people who have lived in this country since

they were children. They have been law-abiding residents. They have learned English. They pay taxes. They have secured jobs that have supported themselves and their families. They were made a promise.

What are some of the numbers? Here is the economic impact in the context of one State in our country. In Pennsylvania alone, estimates say that ending the Deferred Action for Childhood Arrivals Program would cost the Commonwealth of Pennsylvania nearly \$357 million per year in GDP losses. This is according to the Center for American Progress. So, for one State, it is \$357 million. How about for the Nation? The comparable number for the Nation is about \$460 billion. The first number was with an “m”—millions—in the context of the State. The second number is \$460 billion, with a “b”—almost half a trillion dollars—from the GDP over the next decade. Roughly, in the context of a yearly number, it is \$46 billion a year.

Even if you don't think that we have to honor the promise, even if you don't believe in the program, why would we want to take a step that would hurt our economy in our losing about \$46 billion every year for 10 years, adding up to \$460 billion over 10 years?

According to FWD.us, 91 percent of DACA recipients are employed, and repealing DACA could result in an average of 8,500 DACA recipients—young people—losing their jobs each week as a result of that. There are 91 percent of them who are employed—working—in the United States of America. It is the country that promised them that if they came forward, we would give them protection. They are working every day, following the law, loving this country.

We have told them, at best, that their status or their fate is uncertain. That is the best that we can say about what has happened between the administration's making the announcement a number of months ago and Congress's doing nothing to address this problem.

DACA recipients have jobs in sectors that are critical to our economy, such as healthcare, science and technology, and engineering and math—so-called STEM jobs. Additionally, more than one out of every seven DACA-eligible immigrants has language skills that are currently in short supply in the U.S. military, according to the New American Economy. The U.S. military benefits when we have individuals residing in our country who have that skill in languages. The Institute on Taxation and Economic Policy estimates that the 1.3 million young people who are enrolled in or who are eligible for DACA pay \$2 billion each year in State and local taxes. So they are working, and they are paying taxes.

Dreamers across Pennsylvania and the Nation represent the America that we should all be proud of. I think everyone could agree to that in the work that they are doing and their commitment to our country. We should be

proud of that. This is a country in which hard-working young people who are working to better themselves and their communities are given a chance to do just that. That is the kind of country we all profess to believe in. That is the kind of Nation that we want to be.

Another estimate is that between September 5, 2017, when the program was terminated, and March 5, 2018, which is the deadline that is coming up, 122 DACA recipients will lose their protection every day. That means that by March 5 of 2018, 22,000 Dreamers will have lost their DACA protection.

Congress should move immediately—the U.S. Senate should move immediately—to make sure that we protect these Dreamers and pass the so-called bipartisan Dream Act. Here is what the bill would do in short form. It would allow the Dreamers to become permanent residents if they meet the very stringent qualifications outlined in the bill. We aren't talking about any kind of a free pass. These are young people who have worked so hard to become the very sort of Americans we want: employed, law-abiding, and paying taxes. The numbers of Dreamers in Pennsylvania are about 5,900 individuals who have been given DACA status. Passing the Dream Act would give these young people some security and a future they can count on.

I was proud to support a version of the Dream Act back in 2007 and 2010. We should have an up-or-down vote on the floor of the U.S. Senate that is a clean version of the Dream Act—not embedded in some other legislation—but an up-or-down vote on the Dream Act. Let's see where people stand. I would hope it would be an overwhelming vote. I think it probably would be. Let's have an up-or-down vote for these young people.

Let's keep the promise to these Dreamers so our promise is good here at home, and our promise and our word and our credibility will be good the world over because if we break that promise, it is going to be pretty difficult for people around the world to believe us on a whole host of fronts. I know that may offend somebody, but that is the way I see it.

Keeping a promise is the principal reason to pass the Dream Act, but we should also try to help our economy, not allow our economy to lose hundreds of billions of dollars over 10 years, tens of billions each and every year because we are deporting people who have offered so much to the country, who have worked so hard, who have become part of the fabric of American life, part of the fabric of the American family. These are folks who live in every community, who are part of the fabric of a neighborhood, part of the fabric of a community, part of the fabric of a school, part of the fabric of a State, and the fabric of a nation.

The third reason we should pass the Dream Act is to unite our country. This is one area where we can all come

together. We might have a lot of disagreements, and they will be played out this week on the tax bill, on this issue or that issue, but we can bring the country together. Most people in both parties understand what this is all about. They understand the promise, they understand the impact on our economy, and they also understand that a great country can make the right decision on this issue.

By uniting our country on the Dream Act, we can make a downpayment on a bright future for these young people who love the United States of America and who have demonstrated that by their commitment to the country, by their work ethic, and by the commitment they have made to their communities. Let's pass the Dream Act.

I yield the floor.

CONFIRMATION OF DON R. WILLET

Mr. VAN HOLLEN. Mr. President, I opposed the nomination of Don Willet to serve as a judge on the Fifth Circuit. Senate Republicans, lacking a robust legislative agenda, despite unilateral control of the government, decided to confirm another highly controversial nominee.

Last week, Republicans confirmed three circuit court judges. In early November, Senate Republicans confirmed four judges in 1 week. This accelerated confirmation pace is unconventional and alarming. Republicans on the Judiciary Committee are willing to set aside decades of standing tradition and policies in order to confirm highly ideological judges who, in many cases, seem to have more of a political agenda than the impartial temperament necessary for the fair administration of justice.

This seat has been open for years because Senate Republicans refused to work with the Obama administration and agree upon a consensus mainstream nominee that reflects the views and opinions of the majority of Americans. Now that Republicans are in the majority and no longer need to obstruct the White House, they have decided to advance Judge Willet, a judge described as the “most conservative justice in Texas.”

Judge Willet was on Trump's Supreme Court short list which indicates that he met the Federalist Society's and the Heritage Foundation's ideological litmus test. This should concern all Americans, regardless of party affiliation. Our judicial system should not be outsourced to outside groups who want to stack the courts with judges who share their extreme political agenda.

Judge Willet has expressed insensitive views towards the LGBTQ community and skepticism that women face unique challenges in the work place, such as unequal pay and sexual harassment and discrimination. In light of the #MeToo movement and the countless women who have shared their stories of workplace sexual harassment,

Judge Willet's opinion is at best misinformed. I hope that Judge Willet's views have evolved since he wrote that opinion for then-Governor George W. Bush.

I also hope my colleagues will start to recognize that they are setting a dangerous precedent by turning the Senate into an assembly line for highly ideological judges who appear to be more aligned with a political agenda than the impartial administration of justice.

HONORING OUR ARMED FORCES

SERGEANT JONATHON MICHAEL HUNTER

Mr. DONNELLY. Mr. President, today I wish to recognize and honor the extraordinary service and sacrifice of U.S. Army SGT Jonathon Michael Hunter of Columbus, IN. Dedication to his country, loyalty to his fellow servicemembers, and a deep love for his family were the qualities that defined Jonathon's life.

Jonathon graduated from Columbus East High School in 2011. While in high school, Jonathon played football for 4 years and was described by his coach as an unselfish player who put the team first. After high school, Jonathon pursued his dream of becoming a music producer in Nashville, TN, before enrolling at Indiana State University in Terre Haute, where he studied criminology and business. A selfless young man, Jonathon left college to join the Army.

In the Army, he was a member of the 1st Brigade Combat Team, 82nd Airborne Division in Fort Bragg, NC. There he distinguished himself among his fellow soldiers as cheerful and a man of faith, who loved his country and fellow servicemembers. Jonathon enlisted in the Army because of his intense love for his country and wanted to make a difference in the lives of his fellow countrymen.

On Wednesday, August 2, 2017, Jonathon and one other American soldier were tragically killed in a suicide bombing attack on a NATO convoy in southern Afghanistan, a mere 32 days into his first deployment. Among some of the awards he earned for his service were a Purple Heart, Bronze Star, NATO Medal, the Army Good Conduct Medal, and Combat Infantry Badge. Jonathon was also a proud paratrooper who earned the German Parachutist Badge and was also an expert marksman.

Jonathon put his life on the line in order to protect his country, and we are forever grateful for his service.

Jonathon was a devoted patriot, son, and husband. He is survived and will be deeply missed by his wife, Whitney; his parents Mark Hunter of Columbus and Kimberly and Brian Thompson of Nashville, IN; his brother, Marcus Hunter; his sisters Lindsey—and her husband, Andy—England and Kelsey Thompson; his grandparents Jack and Linda Gilbert, Keith and Beulah Thompson, and Theola Hunter; as well as many rel-

atives, friends, his U.S. Army family, and Hoosiers from across our great State.

Jonathon set an example for others and will be remembered for his strong, selfless character and his drive to fight for justice and to make the world a better, more peaceful place. Let us remember and emulate the shining example this brave man set for us and honor his commitment to serving his fellow citizens. May God welcome Jonathon home and give comfort to his family.

TRIBUTE TO MAJOR MATTHEW W. TAYLOR

Mr. COCHRAN. Mr. President, I am pleased to commend Maj. Matthew W. Taylor, USAF, for his dedication to duty and service as an Air Force legislative fellow. Matt, a special operations pilot, was recently selected to be the assistant to the Vice Commander of the Special Operations Command, SOCOM, a post he will assume in January.

A native of Ohio, Matt received a bachelor of arts degree in political science from Miami University and was commissioned as an officer following graduation. He earned his wings and qualified as an Air Force pilot following completion of undergraduate pilot training. Matt also has secured a master's degree in diplomacy from Norwich University.

Matt has served in a broad range of assignments during his career with the U.S. Air Force. He has served as the deputy commander of the 353rd Expeditionary Special Operations Group and as an MC-130P instructor pilot and flight commander of the 17th Special Operations Squadron. In addition to serving overseas in Europe, Asia, and Africa, Major Taylor has also been deployed in support of operations in Iraq and Afghanistan.

Matt's leadership has brought great credit to the Air Force. I appreciate and commend his commitment to continue to serve our Nation in an era when pilot shortages are a growing concern for U.S. military leaders.

This year, Matt was selected to be an Air Force congressional fellow assigned to my office. In this role, Matt has served the State of Mississippi and the Nation admirably. I have enjoyed the benefit of Matt's counsel over the past year, and my office has been privileged to host him.

It is a pleasure to recognize and to thank Maj. Matthew W. Taylor for his exceptional service to our country. My staff and I wish him, his wife, Kotona, and their son Bruce, all the best as they continue their journey in the U.S. Air Force.

ADDITIONAL STATEMENTS

TRIBUTE TO PAT ROURKE

• Mr. MARKEY. Mr. President, today, I wish to recognize Pat Rourke for her

44 years of Federal service at the Boston Passport Agency. After serving in nearly every department within the agency, Pat will retire at the close of this year from her post as customer service manager.

Pat's expertise combined with her eagerness to assist the people of Massachusetts has been an invaluable resource to me and my staff. Throughout her esteemed career, she issued countless passports. Pat made the difference to families eager to explore the world and to those with an emergency need to travel. Working in customer service is not always an easy task, but Pat is widely known for her compassion, patience, and good humor. She has fostered an environment at the Boston Passport Agency where customers and employees feel welcome and supported. Pat has always provided my office with sound advice to ensure that we best meet the needs of our traveling constituents. While she will be sorely missed, she will leave a lasting legacy at the Boston Passport Agency, and she will be fondly remembered by all those she has helped and mentored throughout her career.

My staff and I would like to extend our sincere gratitude to Pat for her years of dedicated service and wish her well as she embarks on this next chapter in her life. Congratulations, Pat, and thank you for the enormous contributions you have made to the community, the Commonwealth of Massachusetts, and the United States of America.●

MESSAGE FROM THE PRESIDENT

A message from the President of the United States was communicated to the Senate by Mr. Pate, one of his secretaries.

PRESIDENTIAL MESSAGES

REPORT ON THE NATIONAL SECURITY STRATEGY OF THE UNITED STATES OF AMERICA—PM 22

The PRESIDING OFFICER laid before the Senate the following message from the President of the United States, together with an accompanying report, which was referred to the Committee on Armed Services:

To the Congress of the United States:

Consistent with section 108 of the National Security Act of 1947, as amended (50 U.S.C. 3043), I have enclosed the National Security Strategy of the United States.

This National Security Strategy sets forth my guidance and direction for an America First foreign policy and charts a path to achieving the goals and objectives that will make America great again.

DONALD J. TRUMP.
THE WHITE HOUSE, December 18, 2017.

MESSAGE FROM THE HOUSE

At 3:02 p.m., a message from the House of Representatives, delivered by Mr. Novotny, one of its reading clerks, announced that the House has passed the following bills, in which it requests the concurrence of the Senate:

H.R. 2396. An act to amend the Gramm-Leach-Bliley Act to update the exception for certain annual notices provided by financial institutions.

H.R. 2815. To designate the facility of the United States Postal Service located at 30 East Somerset Street in Raritan, New Jersey, as the "Gunnery Sergeant John Basilone Post Office".

H.R. 4042. An act 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. 4324. An act to require the Secretary of the Treasury to make certifications with respect to United States and foreign financial institutions' aircraft-related transactions involving Iran, and for other purposes.

MEASURES REFERRED

The following bills were read the first and the second times by unanimous consent, and referred as indicated:

H.R. 2396. An act to amend the Gramm-Leach-Bliley Act to update the exception for certain annual notices provided by financial institutions; to the Committee on Banking, Housing, and Urban Affairs.

H.R. 2815. An act to designate the facility of the United States Postal Service located at 30 East Somerset Street in Raritan, New Jersey, as the "Gunnery Sergeant John Basilone Post Office"; to the Committee on Homeland Security and Governmental Affairs.

H.R. 4042. An act 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"; to the Committee on Homeland Security and Governmental Affairs.

H.R. 4324. An act to require the Secretary of the Treasury to make certifications with respect to United States and foreign financial institutions' aircraft-related transactions involving Iran, and for other purposes; to the Committee on Banking, Housing, and Urban Affairs.

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-3716. A communication from the Acting Assistant Secretary, Legislative Affairs, Department of State, transmitting, pursuant to law, a report entitled "Operation of the Enterprise for the Americas Initiative and the Tropical Forest Conservation Act 2016 Annual Report to Congress"; to the Committee on Foreign Relations.

EC-3717. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, a report on D.C. Act 22-198, "Public Employee Relations Board Term Limit Temporary Amendment Act of 2017"; to the Committee on Homeland Security and Governmental Affairs.

EC-3718. A communication from the Chairman of the Council of the District of Colum-

bia, transmitting, pursuant to law, a report on D.C. Act 22-199, "Medical Respite Services Exemption Temporary Amendment Act of 2017"; to the Committee on Homeland Security and Governmental Affairs.

EC-3719. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, a report on D.C. Act 22-200, "Government Employer-Assisted Housing Temporary Amendment Act of 2017"; to the Committee on Homeland Security and Governmental Affairs.

EC-3720. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, a report on D.C. Act 22-201, "Business Improvement Districts Tax Exemption Temporary Amendment Act of 2017"; to the Committee on Homeland Security and Governmental Affairs.

EC-3721. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, a report on D.C. Act 22-203, "Southwest Waterfront Park Bus Prohibition Temporary Act of 2017"; to the Committee on Homeland Security and Governmental Affairs.

EC-3722. A communication from the Board Members, Railroad Retirement Board, transmitting, pursuant to law, the Board's Performance and Accountability Report for fiscal year 2017, including the Office of Inspector General's Auditor's Report; to the Committee on Homeland Security and Governmental Affairs.

EC-3723. A communication from the Acting Assistant Secretary for Congressional and Intergovernmental Relations, Department of Housing and Urban Development, transmitting, pursuant to law, the fiscal year 2017 annual report regarding the financial status of the Federal Housing Administration's Mutual Mortgage Insurance Fund; to the Committee on Homeland Security and Governmental Affairs.

EC-3724. A communication from the General Counsel, Executive Office for Immigration Review, Department of Justice, transmitting, pursuant to law, the report of a rule entitled "Procedures Further Implementing the Annual Limitation on Suspension of Deportation and Cancellation of Removal" (RIN1125-AA25) received in the Office of the President of the Senate on December 13, 2017; to the Committee on the Judiciary.

REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. CRAPO, from the Committee on Banking, Housing, and Urban Affairs, with amendments:

S. 2155. A bill to promote economic growth, provide tailored regulatory relief, and enhance consumer protections, and for other purposes.

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. WICKER:

S. 2242. A bill to amend the Omnibus Public Land Management Act of 2009 to clarify the authority of the Administrator of the National Oceanic and Atmospheric Administration with respect to post-storm assessments, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. DAINES (for himself and Mr. BENNET):

S. 2243. A bill to amend the Food Security Act of 1985 to authorize funding for the voluntary public access and habitat incentive program; to the Committee on Agriculture, Nutrition, and Forestry.

By Ms. COLLINS (for herself and Ms. DUCKWORTH):

S. 2244. A bill to create opportunities for women in the aviation industry; to the Committee on Commerce, Science, and Transportation.

By Ms. HIRONO (for herself, Mr. LEE, Mr. KAINE, Mr. WICKER, Mr. GARDNER, Mr. MCCAIN, and Mrs. MURRAY):

S. 2245. A bill to include New Zealand in the list of foreign states whose nationals are eligible for admission into the United States as E-1 and E-2 nonimmigrants if United States nationals are treated similarly by the Government of New Zealand; to the Committee on the Judiciary.

ADDITIONAL COSPONSORS

S. 358

At the request of Mr. CASEY, the name of the Senator from New Hampshire (Ms. HASSAN) was added as a cosponsor of S. 358, a bill to establish a designation for jurisdictions permissive to terrorism financing, to build the capacity of partner nations to investigate, prosecute, and hold accountable terrorist financiers, to impose restrictions on foreign financial institutions that provide financial services for terrorist organizations, and for other purposes.

S. 540

At the request of Mr. THUNE, the names of the Senator from Mississippi (Mr. COCHRAN) and the Senator from Mississippi (Mr. WICKER) were added as cosponsors of S. 540, a bill to limit the authority of States to tax certain income of employees for employment duties performed in other States.

S. 654

At the request of Mr. TOOMEY, the name of the Senator from Colorado (Mr. BENNET) 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. 974

At the request of Mr. LEAHY, the names of the Senator from Kentucky (Mr. PAUL) and the Senator from New Hampshire (Ms. HASSAN) were added as cosponsors of S. 974, a bill to promote competition in the market for drugs and biological products by facilitating the timely entry of lower-cost generic and biosimilar versions of those drugs and biological products.

S. 1689

At the request of Mr. BOOKER, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 1689, a bill to amend the Controlled Substances Act to provide for a new rule regarding the application of the Act to marihuana, and for other purposes.

S. 1706

At the request of Mr. MENENDEZ, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. 1706, a bill to prevent human health

threats posed by the consumption of equines raised in the United States.

S. 1838

At the request of Ms. WARREN, the name of the Senator from New Jersey (Mr. BOOKER) was added as a cosponsor of S. 1838, a bill to repeal the authority under the National Labor Relations Act for States to enact laws prohibiting agreements requiring membership in a labor organization as a condition of employment, and for other purposes.

S. 2089

At the request of Mr. BENNET, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 2089, a bill to amend the Older Americans Act of 1965 to provide equal treatment of LGBT older individuals, and for other purposes.

S. 2109

At the request of Mr. CARPER, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 2109, a bill to count revenues from military and veteran education programs toward the limit on Federal revenues that certain proprietary institutions of higher education are allowed to receive for purposes of section 487 of the Higher Education Act of 1965, and for other purposes.

S. 2127

At the request of Ms. MURKOWSKI, the name of the Senator from Rhode Island (Mr. WHITEHOUSE) was added as a cosponsor of S. 2127, a bill to award a Congressional Gold Medal, collectively, to the United States merchant mariners of World War II, in recognition of their dedicated and vital service during World War II.

S. 2211

At the request of Mr. MANCHIN, the names of the Senator from Alaska (Mr. SULLIVAN) and the Senator from Minnesota (Ms. KLOBUCHAR) were added as cosponsors of S. 2211, a bill to establish a national endangered missing advisory communications network, and for other purposes.

S. 2219

At the request of Mrs. GILLIBRAND, the name of the Senator from Massachusetts (Mr. MARKEY) was added as a cosponsor of S. 2219, a bill to reduce the number of preventable deaths and injuries caused by override crashes, to improve motor carrier and passenger motor vehicle safety, and for other purposes.

S. 2236

At the request of Mrs. GILLIBRAND, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. 2236, a bill to require covered discrimination and covered harassment awareness and prevention training for Members, officers, employees, interns, fellows, and detailees of Congress within 30 days of employment and annually thereafter, to require a biennial climate survey of Congress, to amend the enforcement process under the Office of Congressional Workplace Rights for

covered discrimination and covered harassment complaints, and for other purposes.

S. RES. 355

At the request of Mr. LANKFORD, the name of the Senator from Mississippi (Mr. WICKER) was added as a cosponsor of S. Res. 355, a resolution improving procedures for the consideration of nominations in the Senate.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. DAINES (for himself and Mr. BENNET):

S. 2243. A bill to amend the Food Security Act of 1985 to authorize funding for the voluntary public access and habitat incentive program; to the Committee on Agriculture, Nutrition, and Forestry.

Mr. DAINES. Mr. President, as a fifth generation Montanan and avid outdoorsman, I know how important public use of our public lands is to Montanans. Many Montanans, including myself, have also had great experiences hunting, fishing, or hiking on approved private lands as well. Expanding access for sportsmen, improving habitat, and upholding property rights are all priorities of mine, which is why I am introducing the Voluntary Public Access Improvement Act. This bill would reauthorize the Voluntary Public Access-Habitat Improvement Program, a voluntary state-led program that expands public access by incentivizing private landowners to allow the public on their property for hunting, fishing, and other outdoor recreational activities while protecting their private property rights. In Montana alone, over 70,000 acres of private lands have been voluntarily opened up for hunting and increased public access, and the Voluntary Public Access Improvement Act would help build on that success.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 2243

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 “Voluntary Public Access Improvement Act of 2017”.

SEC. 2. VOLUNTARY PUBLIC ACCESS AND HABITAT INCENTIVE PROGRAM.

Section 1240R(f)(1) of the Food Security Act of 1985 (16 U.S.C. 3839bb–5(f)(1)) is amended—

(1) by striking “practicable, \$50,000,000” and inserting the following: “practicable—“(A) \$50,000,000”;

(2) in subparagraph (A) (as so designated), by striking “2012 and \$40,000,000” and inserting the following: “2012;“(B) \$40,000,000”; and

(3) in subparagraph (B) (as so designated), by striking the period at the end and inserting the following: “; and“(C) \$150,000,000 for the period of fiscal years 2019 through 2023.”.

By Ms. COLLINS (for herself and Ms. DUCKWORTH):

S. 2244. A bill to create opportunities for women in the aviation industry; to the Committee on Commerce, Science, and Transportation.

Ms. COLLINS. Mr. President, I rise to join my colleague from Illinois, Senator DUCKWORTH, in introducing the Promoting Women in the Aviation Workforce Act of 2017. Our bill seeks to encourage and support women pursuing careers in the field of aviation.

As Chairman of the Senate Transportation Appropriations Subcommittee, I believe it is important to help women achieve their professional aspirations across all transportation sectors. Although women make up over 50 percent of our Nation’s workforce, they are significantly underrepresented in the aviation industry, representing only two percent of airline mechanics, four percent of flight engineers, five percent of repairmen, six percent of pilots, 18 percent of flight dispatchers, and 26 percent of air traffic controllers.

Our bill expresses the sense of Congress that the aviation industry should explore the possibility of offering opportunities, such as pilot training, STEM education, and mentorship programs, which would help to encourage women to pursue aviation careers from a young age.

In addition, our bill would direct the Federal Aviation Administration (FAA) to create and manage a Women in Aviation Advisory Board to hold the industry accountable for providing education, training, mentorship, outreach, and recruitment programs that are aimed at women.

Finally, in another effort to improve the availability and quality of educational opportunities for women pursuing careers in aviation, this legislation would require that the FAA submit a report to Congress on current trends concerning women in aviation and the potential for expanding related programming.

Mr. President, I believe this bill will have a positive impact on the workforce supporting one of our country’s leading industries. I want to thank Senator DUCKWORTH for partnering with me on this effort, and urge my colleagues to support this legislation.

The PRESIDING OFFICER. The majority leader.

ORDERS FOR TUESDAY, DECEMBER 19, 2017

Mr. MCCONNELL. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 10 a.m., Tuesday, December 19; further, that following the prayer and pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, and the time for the two leaders be reserved for their use later in the day; further, that following leader remarks, the Senate be in a period of morning business, with Senators permitted to speak

therein for up to 10 minutes each until 12 noon; and that upon the conclusion of morning business, the Senate proceed to executive session for the consideration of the Newstead nomination, under the previous order; finally, that following the disposition of the Newstead nomination, the Senate recess until 2:15 p.m. to allow for the weekly conference meetings.

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 7:33 p.m., adjourned until Tuesday, December 19, 2017, at 10 a.m.

CONFIRMATIONS

Executive nominations confirmed by the Senate December 18, 2017:

DEPARTMENT OF DEFENSE

OWEN WEST, OF CONNECTICUT, TO BE AN ASSISTANT SECRETARY OF DEFENSE.

DEPARTMENT OF HOUSING AND URBAN
DEVELOPMENT

J. PAUL COMPTON, JR., OF ALABAMA, TO BE GENERAL COUNSEL OF THE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT.