

that allowed that to be paid over any kind of a period of time. We didn't need all of that revenue right in the first year.

I did an international tax piece that had a much lower repatriation fee on it and it was not mandatory. The difficulty of making it not mandatory is it doesn't score so it does not show any money coming back because nobody has to bring it back. They have to declare everything upfront and agree to pay the tax over a period of 5 years if they were going to bring it back. There would be 5 years of revenue from this repatriation of funds, even at a lower rate, which could fund what we are talking about here, or it could fund the other needs that have to be done in tax reform.

The way the budget is written, that is left up to the individual committees to come up with the solutions they need. It is not up to us here on the floor doing a budget where we have a mixture of people from all of the committees, but not the kind of structure we have in the specific committees to come up with the final solution for it. There has to be a solution, and I know it can be made, but it can't be done so that it bankrupts the companies. If we take the tax that is overseas and impose a 14-percent tax on it that has to be paid this year, we will bankrupt almost every company that is out there, and the reason is they don't just have that money sitting over there; it is being used over there. They have to be able to sell off or reclaim whatever money they have in order to be able to pay any taxes on the money they have overseas. And that needs to be done, because if we can find a way for companies to bring their money back to the United States, they will invest it in the United States and it will grow the economy and we will have more jobs.

Incidentally, the best way to take care of most of these problems is to grow the economy, which is the opposite of what this administration is doing. It fascinated me that in the President's budget he said if we could grow the economy by just 1 percent, it would result in \$4 trillion in taxes. But everything I saw in there were ways to change that back so we didn't grow the economy the 1 percent to raise \$4 trillion.

I had the Congressional Budget Office look at it, and they said a 1-percent increase in the economy would raise \$3 trillion, so we have a small deficit difference, but that is a lot of money any way you look at it, whether it is the CBO's estimate or the President's estimate.

Some of Senator SANDERS' tax reform ideas have merit, but it should be dealt with within the context of the comprehensive tax reform and the highway bill. These tax policies have nothing to do with infrastructure and will force transportation spending even further away from the user-pays principle we have always had until recently when we started tapping some of the other trust funds.

The U.S. tax code is overly complicated, inefficient, and archaic. I think we all agree it needs to be fixed, and I believe Senator HATCH and Senator WYDEN are on a path to do that. Both have taken a look at it very extensively and have been working on it for quite a while. Senator HATCH was working on it with Senator Baucus before Senator WYDEN became the chairman. I think the two of them are still working on it, and that is how it needs to be done. It is complicated, it is inefficient, it is archaic, it is too big, and it is not fair.

The current structure hurts economic growth, it frustrates working Americans, and it pushes American businesses overseas. Any discussion of international or corporate tax reform should be dealt with in the context of a comprehensive tax reform to simplify the entire system. We should not drag tax reform into the highway funding debate. One of the tendencies we have around here is to come up with some very simple solutions that, as a solution, sound like a really good idea, but when we get into the details, there are a whole bunch of complexities that result in unintended consequences that can foul up the whole system, and that is one of the things that something as complex as our tax system can do if we try to write that as a budget resolution.

The budget resolution assumes the tax-writing committees will adopt a tax reform proposal that reduces marginal rates but broadens the tax base to create a fairer, efficient, competitive, progrowth tax regime that is revenue neutral, and I look forward to their work. I am on that committee so I will get to be a part of that work. One of the areas I am particularly interested in is, of course, small business.

I was in small business for a long time. My wife and I had shoe stores. If you have a small business corporation, you pay the taxes on the money you make in that given year, even though you still need to keep it invested in the business if you are going to keep the business going. Those are called the passthrough businesses, so we have to be careful that when we fix the corporate tax structure, we don't ruin the small business tax structure at the same time. That is a major complication, but when you get into the details of that, it gets even more complicated.

I am hoping we do both corporate and individual at the same time. I have listened to Senator SANDERS talk about and mention a number of corporations that didn't pay taxes and even got some money back, and my first reaction to that is that is terrible; it should not happen in America. But after I looked at it, I thought if they had really violated the law, they would be in jail. They didn't violate the law. They used the tax laws we have now, which shows why we need to have tax reform.

I am in favor of tax reform and eliminating loopholes. I had an opportunity

to look at a number of the tax expenditures. I know some of the businesses that were listed as tax expenditures actually wound up getting a different name for the same thing they get to write off that every other business gets to write off, and so we have to be careful that when we eliminate those that we are not moving into another category because one of the tax breaks I looked at, if we eliminated it, it would allow them to write their expenses off much faster than how they agreed to write them off. So it is more complicated than it seems on the surface.

I am hoping we can eliminate some of that complication and eliminate some of those loopholes. I hope we can use some of the money for infrastructure and the rest for the simplification and fairness of it. Fairness is very important, and that is why we have the committee structures the way we do too so we can have people looking at the issues from both sides to make sure there is fairness in the eyes of as many people as possible. When we start tinkering with the tax code in very small ways, that is how we wind up with these unfairness issues that appear in there. Helping out one sector can sometimes be adverse to another sector, but we don't realize it until the actual action takes place.

I am looking forward to the debate on infrastructure. It is my understanding we will vote on that sometime tomorrow around noon and that gives us an opportunity to have more debate on it.

In the meantime, I think we can probably come up with some common-sense solutions that could be worked through the committee, which was what was always envisioned in our budget.

I yield the floor and reserve the remainder of the time.

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

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

EXECUTIVE SESSION

NOMINATION OF WILLIAM P. DOYLE TO BE A FEDERAL MARITIME COMMISSIONER

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

The legislative clerk read the nomination of William P. Doyle, of Pennsylvania, to be a Federal Maritime Commissioner for a term expiring June 30, 2018.

Mr. ALEXANDER. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The question is, Will the Senate advise and consent to the nomination of William P. Doyle, of Pennsylvania, to be a Federal Maritime Commissioner for a term expiring June 30, 2018?

The clerk will call the roll.

The legislative clerk called the roll.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Idaho (Mr. CRAPO), the Senator from Texas (Mr. CRUZ), the Senator from Illinois (Mr. KIRK), the Senator from Utah (Mr. LEE), the Senator from Arizona (Mr. McCAIN), the Senator from Ohio (Mr. PORTMAN), the Senator from Idaho (Mr. RISCH), the Senator from Alaska (Mr. SULLIVAN), the Senator from Pennsylvania (Mr. TOOMEY), and the Senator from Louisiana (Mr. VITTER).

Mr. DURBIN. I announce that the Senator from West Virginia (Mr. MANCHIN) is necessarily absent.

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

The result was announced—yeas 89, nays 0, as follows:

[Rollcall Vote No. 77 Ex.]

YEAS—89

Alexander	Feinstein	Murphy
Ayotte	Fischer	Murray
Baldwin	Flake	Nelson
Barrasso	Franken	Paul
Bennet	Gardner	Perdue
Blumenthal	Gillibrand	Peters
Blunt	Graham	Reed
Booker	Grassley	Reid
Boozman	Hatch	Roberts
Boxer	Heinrich	Rounds
Brown	Heitkamp	Rubio
Burr	Heller	Sanders
Cantwell	Hirono	Sasse
Capito	Hoeven	Schatz
Cardin	Inhofe	Schumer
Carper	Isakson	Scott
Casey	Johnson	Sessions
Cassidy	Kaine	Shaheen
Coats	King	Shelby
Cochran	Klobuchar	Stabenow
Collins	Lankford	Tester
Coons	Leahy	Thune
Corker	Markay	Tillis
Cornyn	McCaskill	Udall
Cotton	McConnell	Warner
Daines	Menendez	Warren
Donnelly	Merkley	Whitehouse
Durbin	Mikulski	Wicker
Enzi	Moran	Wyden
Ernst	Murkowski	

NOT VOTING—11

Crapo	Manchin	Sullivan
Cruz	McCain	Toomey
Kirk	Portman	Vitter
Lee	Risch	

The nomination was confirmed.

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

CONCURRENT RESOLUTION ON THE BUDGET, FISCAL YEAR 2016—Continued

The PRESIDING OFFICER. The Senator from South Carolina.

Mr. GRAHAM. Mr. President, Sanders amendment No. 323 is pending, and Senators should expect a vote in relation to that amendment at 12 noon tomorrow, with at least one additional rollcall vote in the stack before lunch.

I ask unanimous consent that when the Senate resumes consideration of S. Con. Res. 11 tomorrow morning, there be 38 hours of debate time remaining.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

MORNING BUSINESS

Mr. GRAHAM. Mr. President, I ask unanimous consent that the Senate be in a period of morning business, with Senators permitted to speak therein for up to 10 minutes each.

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

The Senator from South Carolina.

ISRAEL

Mr. GRAHAM. Mr. President, I raise an issue before the body. I don't know how accurate the press reports are, but apparently the Chief of Staff of President Obama, Mr. McDonough, today spoke in town to a group called J Street, which is an organization supportive of the United States-Israel relationship, apparently. Here is what he allegedly said. He basically said that an occupation that has lasted more than 50 years must end.

So the Chief of Staff of the President of the United States, speaking in Washington today, called the Israeli presence in the West Bank an occupation. The Chief of Staff of the President of the United States is looking at a world completely different than the one I am viewing.

I ask Mr. McDonough and President Obama: Don't you realize the last time Israel withdrew in the Mideast—a Palestinian-controlled territory—was the withdrawal from Gaza and that when Israel voluntarily left Gaza, Hamas took over Gaza?

They are a terrorist organization and they fired up to 10,000 rockets from Gaza into Israel. Today, Israel has a presence in the West Bank. Today, Israel is surrounded by radical Islamists, unlike at any time I can remember.

The language used by the Chief of Staff of the President of the United States is exactly what Hamas uses. So now our administration is taking up the language of a terrorist organization to describe our friends in Israel.

Here is a question to the American people: Would you withdraw from the West Bank, given the situation that exists today on the ground between the Israelis and the rest of the region?

Would you at this moment in Israel's history completely withdraw from the West Bank, given the experience in Gaza?

Does anybody on the left think that is a good idea? Does anybody in Israeli politics agree with the characterization of the Chief of Staff of President Obama? Does Mr. Herzog or anyone else in opposition to Prime Minister Netanyahu agree with this characterization? Is your country occupying the West Bank or are you there to make sure the West Bank doesn't turn into Gaza?

I talked with the Prime Minister Saturday and I congratulated him on a decisive victory and I look forward to working with him. He told me very clearly that he believes a two-state solution is not possible as long as the Palestinian Authority embraces Hamas, which controls the Gaza strip and is a terrorist organization by any reasonable definition.

With whom do you make peace, Mr. President? What kind of deal can you make when almost half the Palestinian people are in the hands of a terrorist organization who vow to destroy you every day? What kind of deal is that?

So do I want a two-state solution? Yes, I would like a two-state solution, where the Palestinians recognize the right of Israel to exist and they have the ability to chart their own destiny. They are not anywhere near there. The Palestinian community is broken into two parts. The Hamas terrorist organization controls the essential part of the Palestinian community. They will not recognize Israel's right to exist. They are using the territory they hold as a launching pad for attacks against Israel routinely. These are the people who launch rockets from schoolyards and apartment buildings trying to blame Israel for being the bad guy when they respond.

All I can say is when I thought it couldn't get worse, it has. When I thought we couldn't reach a new low in terms of this White House's view of the Mideast, we found a way to reach a new low. Today, the Chief of Staff of the President of the United States used language to describe Israel that has been reserved for terrorist organizations up until now.

So, Mr. McDonough, President Obama, you are completely delusional about the world as it is. You are negotiating with an Iranian regime, and in the President's New Year's greeting he called on the Iranian people to speak out in support of a nuclear deal. Mr. President, don't you understand that in Iran you can't speak out; that if you do speak out and petition your government you can get shot or put in jail? You don't understand that? You are talking to people as if they have a voice. You are talking about the regime as if they are some kind of rational actor.

In that same New Year's greeting, the President complimented the regime, headed up by the Ayatollahs, as

LEGISLATIVE SESSION

The PRESIDING OFFICER. The Senate will resume legislative session.