

the newspaper world and many within universities, certainly not all.

So is this a valid position? Are we subjecting our American people unfairly to competition that could cost jobs and so forth?

Well, I am losing confidence in those views. That is all I am saying, colleagues. And I think it is time for us to analyze what it means.

I would say that the steel industry of the United States is not a little bitty matter. Right now, U.S. Steel closed a big plant I think in Indiana or Ohio. They just laid off a thousand or so workers in Alabama. SSAB Steel in Alabama says they are facing ferocious dumping, it is threatening their market share and their ability to make the most modern plant in the world competitive, and they don't think it is fair.

How long do you have to sustain this to have dealt substantial damage to the American steel industry? Don't we need a steel industry? Where would steelworkers get jobs? They say: Well, they can take service jobs. Well, maybe so. Maybe they can work at the plumbing company. Maybe they can work at a hospital. Maybe they can work in a nursing home. Maybe there is other work that can be found. But at some point, do we not need a manufacturing capability that provides a lot more than a service job—manufacturing capabilities, for example, that provide demand for products, demand for supplies, demand for workers who supply those plants and have ripple effects much larger than a person just repairing faucets. I think we have to ask that question in a very serious way.

I said earlier I voted for the Korean trade pact. I did not have a lot of trouble voting for that at the time. I thought it was going to be fine. Maybe it is OK. Maybe the pact is going to be, sometime in the future, positive for the United States.

The Koreans, like the Japanese, are good trading people. They are allies around the world on security agreements. I am not putting the Koreans down. The Koreans are tough trade negotiators. They have a mercantilist philosophy.

What happened before that agreement was passed? President Obama promised that the U.S.-Korea Free Trade Agreement would increase U.S. goods exports to Korea by \$10 billion to \$11 billion. However, since the deal was ratified in 2012, I believe it was, our exports rose only \$0.8 billion—less than \$1 billion, not \$10 billion. Does that make any difference?

We just bring in from abroad and our trading partners don't allow exports abroad? What about the Korean imports to the United States? They rose more than \$12 billion, widening our trade gap, almost doubling our trade.

The PRESIDING OFFICER. The Senator has used 12 minutes.

Mr. SESSIONS. Mr. President, I believe I had up to 15 to 20 minutes.

The PRESIDING OFFICER. There is still time until 2. We are just notifying you of the 12 minutes.

Mr. SESSIONS. I see my colleague from Louisiana. If he is ready to speak, I will wrap up.

Mr. VITTER. I do not desire to speak.

Mr. SESSIONS. I will wrap up, Mr. President.

What about the Census Department's report on the U.S. trade deficit of South Korea? They found it has almost doubled since the passage of the agreement. In 2011, the United States had a \$13.2 billion trade deficit with South Korea—not a healthy relationship there—but in 2014, it was \$25 billion.

Furthermore, the deficit is currently 66 percent higher so far this year than it was at the same point last year. March was the largest trade deficit we have had in a very long time. The first quarter, we had a huge deficit. I believe the March trade deficit was the largest worldwide that we have had in over 6 years. It was almost the highest ever.

I am going to support moving forward to discuss this trade bill. There will be some amendments that I would seek to offer. If that is the will of the Congress, those will pass; if not, they will not pass. But fundamentally I do believe it is time for the American people to expect their political leaders to give them some real analysis about what the results of these trade agreements are going to be. Will it help raise wages? Will it create increasing job prospects? Would it increase or reduce our trade deficit? Trade deficits represent a drain and a negative pull on the American economy. Some say they do not make much difference, but they do. It does impact adversely GDP. With regard to those questions, I think we need some answers. I will be asking those as we go forward.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Alabama is recognized.

Mr. SESSIONS. Mr. President, I wish to share a few more thoughts with my colleagues.

In 2014, net exports—net exports subtracted 1.5 percent from fourth-quarter GDP. That is a lot. GDP growth in the fourth quarter was subtracted by—excuse me, 1.15 percent. That is more than \$500 billion. That is enough to fund a highway reauthorization program for a long time.

The problem is that in the short run, Americans tend to be losing jobs as a result of trade agreements; whereas, long-term unemployed people have a difficult time finding work. I would say I believe in trade, but it is not a religion with me. I believe it is a religion when somebody says that you should enter into a trade agreement with anybody, opening your markets totally without demanding anything in return for that.

I have to tell you, as I just read from others—it is clearly the policy of the Wall Street Journal—that is good policy, that you should enter into a trade agreement whether or not your partner will allow you to sell anything at all to them. I say good negotiations in a con-

tract are, which a trade negotiation is, if we open our markets, our competitors ought to open theirs sufficiently. Too often we have the problems that arise from nontariff barriers that are impacting the ability of American businesses to sell products in their country. So even if they reduce their tariff, their ability to sell products is blocked by other nontariff matters, all of which I think we can discuss in the weeks to come.

Let's be sure we understand where this trade agreement is taking us, what the philosophy and approach behind it is, and let's be sure it serves the interests of the American people first.

Mr. President, I yield the floor.

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

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

Mr. SESSIONS. Mr. President, I ask unanimous consent that we start the vote now, 5 minutes earlier than we planned.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Under the previous order, the motion to reconsider the vote on which cloture was not invoked on the motion to proceed to H.R. 1314 is agreed to.

#### CLOTURE MOTION

The PRESIDING OFFICER. Pursuant to rule XXII, the Chair lays before the Senate the pending cloture motion, which the clerk will state.

The legislative clerk read as follows:

#### CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the motion to proceed to H.R. 1314, an act to amend the Internal Revenue Code of 1986 to provide for a right to an administrative appeal relating to adverse determinations of tax-exempt status of certain organizations.

Mitch McConnell, Bob Corker, Joni Ernst, Bill Cassidy, John Cornyn, Thad Cochran, Shelley Moore Capito, Deb Fischer, John McCain, James Lankford, Patrick J. Toomey, Roy Blunt, Ron Johnson, Pat Roberts, David Perdue, David Vitter, Ben Sasse.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that debate on the motion to proceed to H.R. 1314, an act to amend the Internal Revenue Code of 1986 to provide for a right to an administrative appeal relating to adverse determinations of tax-exempt status of certain organizations, shall be brought to a close, upon reconsideration?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The bill clerk called the roll.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Louisiana (Mr. CASSIDY) and the Senator from Alaska (Mr. SULLIVAN).

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

The yeas and nays resulted—yeas 65, nays 33, as follows:

[Rollcall Vote No. 180 Leg.]

#### YEAS—65

Alexander	Feinstein	Murray
Ayotte	Fischer	Nelson
Barrasso	Flake	Paul
Bennet	Gardner	Perdue
Blunt	Graham	Portman
Boozman	Grassley	Risch
Burr	Hatch	Roberts
Cantwell	Heitkamp	Rounds
Capito	Heller	Rubio
Carper	Hoeven	Sasse
Coats	Inhofe	Scott
Cochran	Isakson	Sessions
Collins	Johnson	Shaheen
Coons	Kaine	Shelby
Corker	Kirk	Thune
Cornyn	Lankford	Tillis
Cotton	Lee	Toomey
Crapo	McCain	Vitter
Cruz	McCaskill	Warner
Daines	McConnell	Wicker
Enzi	Moran	Wyden
Ernst	Murkowski	

#### NAYS—33

Baldwin	Heinrich	Peters
Blumenthal	Hirono	Reed
Booker	King	Reid
Boxer	Klobuchar	Sanders
Brown	Leahy	Schatz
Cardin	Manchin	Schumer
Casey	Markey	Stabenow
Donnelly	Menendez	Tester
Durbin	Merkley	Udall
Franken	Mikulski	Warren
Gillibrand	Murphy	Whitehouse

#### NOT VOTING—2

Cassidy	Sullivan
---------	----------

The PRESIDING OFFICER. On this vote, the yeas are 65, the nays are 33.

Three-fifths of the Senators duly chosen and sworn having voted in the affirmative upon reconsideration, the motion is agreed to.

The Senator from New Hampshire.

#### DON'T TAX OUR FALLEN PUBLIC SAFETY HEROES ACT

Ms. AYOTTE. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of H.R. 606, the Don't Tax Our Fallen Public Safety Heroes Act, which was received from the House.

The PRESIDING OFFICER. The clerk will report the bill by title.

The senior assistant legislative clerk read as follows:

A bill (H.R. 606) to amend the Internal Revenue Code of 1986 to exclude certain compensation received by public safety officers and their dependents from gross income.

There being no objection, the Senate proceeded to consider the bill.

Ms. AYOTTE. Mr. President, I ask unanimous consent that the bill be read a third time and passed; that the motion to reconsider be laid upon the table, and that any statements relating to the bill be printed in the RECORD.

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

The bill (H.R. 606) was ordered to a third reading, was read the third time, and passed.

Ms. AYOTTE. Mr. President, I am very honored to be here today with my colleague from New Hampshire, Senator SHAHEEN. We worked together on this important bill that has just passed the Senate and had previously passed the House of Representatives.

This week is National Police Week. We were honored to receive law enforcement officers representing more than 20 agencies in New Hampshire, including the Brentwood police chief and many members of his department. They are here joining thousands of officers and families of law enforcement to remember and honor those who have given the ultimate sacrifice in the line of duty to keep the rest of us safe.

Last night during a candlelight vigil, 273 fallen officers from across the Nation whose names were added this week to the national memorial were honored, including Officer Stephen Arkell from New Hampshire, from the Brentwood Police Department, who lost his life in the line of duty a year ago Tuesday. Our thoughts and prayers continue to be with Officer Arkell's family and with the Brentwood Police Department.

Unfortunately, more than a year after his death, his family is still waiting for their survivor benefits. We are here today to discuss the bill that was just passed by the Senate—H.R. 606, the Don't Tax Our Fallen Public Safety Heroes Act—which Senator SHAHEEN and I worked on together.

Recently, Senator SHAHEEN and I had the opportunity to sit down and have a roundtable with many law enforcement officers, fire chiefs and firefighters from our State. We heard many of the challenges that the families of those law enforcement officers and firefighters who lost their lives in the line of duty face to get the survivor benefits that they should receive.

One of those challenges is the fact that while survivor benefits for the families of our fallen firefighters and law enforcement officers are tax free, unfortunately, ambiguity in the tax has forced families to apply for private letter rulings from the IRS to have that clarified. Our bill will ensure that they no longer have to go through this bureaucratic step when it comes to their survivors' benefits.

It ensures that the benefits their survivors receive for the sacrifice they have made are not taxed under the Internal Revenue Code. These benefits are intended to help those families and make sure that when they go through this incredibly tragic loss, they are able to continue with their lives.

I thank Congressman ERIK PAULSEN from Minnesota for working with us to get this bill passed through the House of Representatives.

I also thank Senators TOOMEY and CARDIN for their work in the Senate Finance Committee to pass this legislation and Senate Finance Committee

Chairman HATCH and Ranking Member WYDEN for their work to help get this important legislation passed.

I most of all thank my colleague Senator SHAHEEN because this issue is so important to law enforcement officers and firefighters in New Hampshire. Our public safety officers who go out every single day on our behalf—every hour, every holiday, every weekend—to make sure we are safe. When, unfortunately, we lose one of them in the line of duty, as we experienced in New Hampshire too recently, we want to make sure those families are taken care of. That is what this bill does—it makes sure that those families do not have to wait to receive benefits they should receive and that they do not have to go through a rigamarole with the IRS to make sure these benefits are not taxed.

I also want to mention that, in New Hampshire, not only did we unfortunately lose Patrolman Stephen Arkell a year ago, but in 2012 we also lost Greenland Chief of Police Mike Maloney, who was about to retire. Both of those families have been down here for National Police Week. Our prayers continue to be with their families and the families of every single law enforcement officer and firefighter who makes sure we are safe every single day.

I am so glad this legislation passed during National Police Week. We are going to continue to work together to make sure that the families of public safety officers that lose their lives in the line of duty do not have to go through any bureaucratic red tape to get their survivor benefits.

I want to thank Senator SHAHEEN for her work on this issue.

I yield to Senator SHAHEEN.

The PRESIDING OFFICER (Mrs. CAPITO). The Senator from New Hampshire.

Mrs. SHAHEEN. Madam President, I am very pleased to be here to join my colleague Senator AYOTTE in applauding the passage in both the House and the Senate—today in the Senate—of H.R. 606, the Don't Tax Our Fallen Public Safety Heroes Act.

As Senator AYOTTE said so eloquently, this is legislation we have worked on for over a year. It was first introduced in the last Congress. Now, it is finally on its way to the President's desk to become law, and it couldn't be happening at a more important time.

This is National Police Week, but maybe more important for New Hampshire, this week we celebrate the memory of Officer Stephen Arkell of Brentwood. He was killed in the line of duty just a year ago this week. Last night, Officer Arkell's name was added to the Roll of Honor of police officers killed in the line of duty at the National Law Enforcement Memorial in Washington, DC.

Officer Arkell was not only a terrific police officer, he was a very good and decent man. As I read in one newspaper, he was the kind of police officer who would rather write a warning than