

for the Tax Cuts and Jobs Act (H.R. 1). NRCA has long supported pro-growth tax reform that lowers rates for all types of employers and better enables roofing industry entrepreneurs to grow their businesses and create more high paying, family-sustaining jobs. We believe the final version of H.R. 1 will increase incentives for productive investment in our industry and ultimately expand economic growth in the U.S.

Established in 1886, NRCA is one of the nation's oldest trade associations and the voice of professional roofing contractors worldwide. NRCA's 3,600 member companies represent all segments of the roofing industry, including contractors, manufacturers, distributors, consultants and other industry employers in all 50 states. NRCA members are typically small, privately held companies, but our membership includes businesses of all sizes. During peak season, the average member employs 45 people.

NRCA applauds your leadership in advancing tax reform through the House and Senate. We are pleased to see that the final bill provides lower tax rates for both corporations and businesses structured as pass-through entities; expands expensing capabilities for qualifying property, including commercial roofs; doubles the death tax exemption; and improves accounting methods for small businesses, among other provisions. We are especially pleased to see progress made on improving the new tax credit for passthrough employers and ensuring that family-owned businesses that utilize trusts are not excluded from benefiting from tax reform.

Again, NRCA supports the conference report on H.R. 1 and commends you for your leadership in advancing tax reform that will strengthen the roofing industry. We urge members of the House and Senate to approve this legislation so it may be signed into law by the president. Thank you for your consideration of NRCA's view on this crucial legislation.

HUMAN TRAFFICKING

HON. GUS M. BILIRAKIS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 20, 2017

Mr. BILIRAKIS. Mr. Speaker, I rise today to raise awareness of an important issue facing our nation and community: the rise of human trafficking.

The United States was founded on basic notions of human rights: that all people are born with an inalienable right to freedom, liberty and self-determination. Human trafficking is a crime against a person whereby through exploitation an individual is compelled to work or engage in a commercial sex act through force, fraud, or coercion, thereby being stripped of his/her fundamental human rights.

Human trafficking is a form of modern-day slavery in which traffickers target vulnerable populations, including men, women, children, citizens and non-citizens, forcing them into servitude and/or the sex trade. Traffickers typically use multiple means to control their victims, including: beatings, rape, isolation, drug and/or alcohol dependency, document withholding, and psychological and emotional abuse.

The International Labor Organization estimates that globally there are 20.9 million vic-

tims of trafficking. Nationally, the criminal enterprise of human trafficking is second only to the illegal drug trade, in terms of the speed of its growth and being among the most lucrative international crimes.

Human trafficking has been reported in all 50 states and reported cases of trafficking increase each year, with 7,621 cases reported and 26,727 calls made to the National Human Trafficking Hotline in 2016. Sadly, the State of Florida consistently ranks third in the number of calls made to the National Human Trafficking Hotline. In 2016, Florida, with 550 cases reported, had the third highest number of human trafficking cases in the country.

Human trafficking is a crime that impacts Pasco County, Florida. Through the Pasco County Commission on Human Trafficking, our local community unites to combat this modern-day slavery, bringing together nonprofits, government and non-government organizations, private sector businesses to aid in the prevention, prosecution, education and awareness efforts needed to restore freedom and dignity to survivors.

Just last month, my responsibilities on the Energy and Commerce Subcommittee on Communications and Technology allowed me to question experts on the human trafficking crisis and the growing usage of the Internet to facilitate illegal activities as well as combatting criminals. At that hearing, my colleague even told a harrowing story of how his own daughter was nearly kidnapped while traveling overseas. I fully hope that these exchanges not only shed a light on human trafficking, but provide more ammunition for law enforcement to save people from their captivity.

More awareness, education, and advocacy is needed, as it is crucial to eradicating human trafficking in our local communities, state, and nation. To this end, January is declared as National Slavery and Human Trafficking Prevention Month and January 11th is declared as National Human Trafficking Awareness Day. Every community and every individual is needed to fight human trafficking wherever it exists. Let us declare as one that slavery has no place in our world, and let us finally restore to all people the most basic rights of freedom, dignity, and justice.

TRIBUTE TO MARSHA AND MIKE FISHER

HON. DAVID YOUNG

OF IOWA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 20, 2017

Mr. YOUNG of Iowa. Mr. Speaker, I rise today to recognize and congratulate Marsha and Mike Fisher of Adel, Iowa, on the very special occasion of their 50th wedding anniversary. They celebrated their anniversary on November 25th, 2017.

Marsha and Mike's lifelong commitment to each other and their family truly embodies our Iowa values. As they reflect on their 50th anniversary, may their commitment grow even stronger, as they continue to love, cherish, and honor one another for many years to come.

Mr. Speaker, I commend this great couple on their 50th year together and I wish them

many more. I ask that my colleagues in the United States House of Representatives join me in congratulating them on this momentous occasion and in wishing them both nothing but continued success.

WWI CHRISTMAS

HON. TED POE

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 20, 2017

Mr. POE of Texas. Mr. Speaker, the sounds of rifles firing and shells exploding faded into silence along the Western Front. It was December 25, 1914, five months into the first World War.

As dawn approached, German soldiers slipped from their trenches and made their way to no-mans-land, calling out Merry Christmas in the Allies language. The allies raised their weapons, fearing it was a trick.

But upon seeing the enemy unarmed, the soldiers climbed out of their trenches, and began shaking hands with their foe. The men exchanged small gifts: cigarettes, beer and plum pudding, and sang carols and songs. Others used the break in war to collect their war dead, heroes of the war.

The war would eventually claim 15 million lives. Mr. Speaker, this is one of the last examples of chivalry between enemies in warfare. For those few fleeting moments, there was "Peace on Earth and goodwill to men".

Not even a World War can destroy the Christmas Spirit.

And that's just the way it is.

INTEREST DISALLOWANCE AND THE AGRICULTURAL EXCEPTION

HON. GEORGE HOLDING

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 20, 2017

Mr. HOLDING. Mr. Speaker, I am pleased that today Congress is moving to reform the country's tax code and will thereby create a tremendous economic engine that will produce major job expansion and economic growth. But with any piece of large legislation, there are inevitable refinements that can be made. If we do move a technical corrections bill next year, I am hopeful that we will address one aspect of the interest disallowance contained in the current bill. I am concerned that there are agricultural companies in North Carolina that will face challenges unless this matter is addressed, and a minor definitional correction will address this situation. The farming exception included in the Tax Cuts and Jobs Act is limited to small companies growing crops and does not currently include the interdependent farming businesses which support them in processing and packing their crops. I believe that the agricultural exception should be expanded to address companies that also process and prepare crops, in addition to those that grow crops. This minor change would recognize a unique and necessary sector of the farming industry, and I look forward to working with my colleagues on this important issue going forward.

CONFERENCE REPORT ON H.R. 1,
TAX CUTS AND JOBS ACT

SPEECH OF

HON. KEVIN BRADY

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, December 19, 2017

Mr. BRADY of Texas. Mr. Speaker, I include in the RECORD letters from Heritage Action, American Action Network, SBE Council, and Americans for Prosperity:

AMERICANS FOR PROSPERITY.

LETTER NO. 1

AFP: HISTORIC TAX REFORM AGREEMENT WILL UNLEASH ECONOMIC GROWTH AND PROSPERITY

ARLINGTON, VA.—Americans for Prosperity today cheered the final version of the Tax Cuts and Jobs Act released by the tax reform conference committee. The organization commended lawmakers for crafting a bill that remains true to the principles of the Unified Framework and advances the ultimate goal of unrigging the economy for hardworking Americans.

In praising the package, the group is pointing out that it would provide tax relief for individuals at every income bracket, make U.S. businesses significantly more competitive by lowering the corporate tax rate from 35 percent to 21 percent, and includes efforts to simplify and ease the burden of tax compliance. In addition, the tax plan includes provisions long championed by AFP, such as repealing Obamacare's unpopular individual mandate.

Americans for Prosperity President Tim Phillips issued the following statement: "This final tax reform plan delivers relief to the working class while unleashing opportunity and growth for America's small business owners and job creators. All year, we've been calling on Congress to go bold and focus on making this pro-growth. We think they've done that. Although not perfect, the House and the Senate should be commended for their diligent work to significantly improve our broken system, and the Trump White House deserves credit for its relentless focus on getting tax reform done this year."

"Lawmakers now face a historic moment—a once-in-a-generation opportunity to overhaul our nation's broken tax code in order to create jobs, increase wages, fuel the economy and unleash U.S. investment, which will usher in a new era of American innovation. We urge all members of Congress to embrace this historic plan and fulfill their promise to create a simpler, fairer and more competitive tax code by sending it to the president's desk this year."

LETTER NO. 2

AFF KEY VOTE: YES VOTE ON THE TAX CUTS AND JOBS ACT

DEAR SENATORS: On behalf of more than 3.2 million Americans for Prosperity activists in all 50 states, I urge a YES vote on the Senate version of The Tax Cuts and Jobs Act. This tax reform package will deliver a fairer, flatter, and simpler tax code that will lead to stronger economic growth, more job creation, and higher wages. Lawmakers should not miss this once-in-a-generation opportunity.

We urge you to vote YES on the Senate version of The Tax Cuts and Jobs Act. Americans for Prosperity will include this vote in our congressional scorecard. This comprehensive tax reform plan will bring tax relief to middle-class households and businesses across the country. Americans would see individual tax rates fall from the current

rate of 22.5 percent to 22 percent; 25 percent to 24 percent; and 32.5 rate to 32 percent. They would also benefit from an expanded standard deduction and repealing the Alternative Minimum Tax. Businesses would see the corporate tax rate fall to 20 percent permanently as well as improvements in the structure of our punishing international tax system. Meanwhile, small businesses—the economy's top job creators—would also see welcome tax relief.

Americans have suffered under an unfair, complex, and burdensome tax code which pits the least fortunate against the well-connected for far too long. It's encouraging to see lawmakers follow through on their commitment to the American people to overhaul the tax code and make it work better for everyday Americans. This vote will inform our engagement on the grassroots level in lawmakers' districts.

We urge you to vote YES on the Senate version of The Tax Cuts and Jobs Act. Americans for Prosperity will include this vote in our congressional scorecard.

SBE COUNCIL.

SBE COUNCIL STATEMENT ON TAX REFORM CONFERENCE REPORT: A SOLID BILL THAT SUPPORTS STRONG ECONOMIC GROWTH AND ENTREPRENEURSHIP

WASHINGTON, DC.—Small Business & Entrepreneurship Council (SBE Council) president & CEO Karen Kerrigan issued the following statement about the "Tax Cuts and Jobs Act" conference report unveiled today:

"The conference report is a solid bill that will enable strong and sustainable economic growth, which is critical to healthy entrepreneurship and small business growth. It is vitally important that this tax package be signed into law this year to fuel the optimism and confidence that is strengthening our economy and bolstering investment, which is key to higher wage growth and more opportunity in areas of the country that have never recovered from the great recession.

"We appreciate the efforts of the conference committee, especially as it relates to keeping entrepreneurs, their workforce and the dreamers who want to start businesses at the center of tax reform. We urge the House and Senate to quickly pass the legislation so it can be signed by President Trump this year."

AMERICAN ACTION NETWORK.

AMERICAN ACTION NETWORK STATEMENT ON TAX CONFERENCE AGREEMENT

CONGRESS ON THE VERGE OF DELIVERING HISTORIC, ONCE-IN-A-GENERATION TAX REFORM TO THE AMERICAN PEOPLE

WASHINGTON.—Following the House and Senate's announcement of a conference agreement on tax reform, American Action Network (@AAN) Executive Director Corry Bliss issued the following statement:

"House and Senate leadership should be commended for their work, and today's progress, toward making meaningful tax reform a reality for working families across the country. Congress is on the verge of delivering historic, once-in-a-generation tax reform to the American people, and this is an opportunity that cannot be wasted. Right now, too many families are living paycheck-to-paycheck, struggling to make ends meet because of an archaic and unfair tax code. The plan presented by Congress today will expand economic opportunity for all Americans by unleashing more jobs, lower taxes and a fairer playing field for businesses. Now, it is up to the House and Senate to quickly bring the legislation forward for a vote, and send it to the President's desk to become law before Christmas."

AAN has been the highest spending outside group in the effort to pass meaningful tax reform, and launched the Middle-Class Growth Initiative in August to promote pro-growth tax reform passage. The multi-pronged effort, now totaling over \$24 million, has included advertising on television, radio, digital, direct mail, and mobile billboards in over 60 congressional districts across the country.

HERITAGE ACTION.

"YES" ON CONFERENCE REPORT FOR THE TAX CUTS AND JOBS ACT (H.R. 1)

DECEMBER 18, 2017.—This week, the House and Senate will vote on the Tax Cuts and Jobs Act (H.R. 1), the most significant tax reform and tax cut legislative initiative since the 1986 tax reform package passed under President Ronald Reagan. The bill would make sweeping changes to the individual and corporate codes, and eliminate Obamacare's individual mandate penalty.

The Tax Cuts and Jobs Act Conference report would unleash economic growth, increase wages for American workers, create new jobs, and provide tax relief to all Americans including the middle and working classes, main street businesses, and U.S. corporations. It accomplishes this by 1) cutting the corporate tax rate from 35 percent to 21 percent, 2) allowing pass-through businesses to deduct 20 percent of taxable income, 3) permitting full and immediate expensing of new and capital equipment for five years, 4) moving toward a territorial tax system that incentivizes foreign investment here in America, 5) lowering marginal tax rates for all Americans, 6) doubling the standard deduction, and 7) providing substantial relief from the death tax.

According to Heritage Foundation research, the GOP tax reform bill could increase long-run gross domestic product (GDP) by almost 3 percent, translating into an increase of \$4,000 per household. The Tax Foundation estimates, if enacted permanently, the tax plan will increase wages by 3.3 percent and create roughly 1.6 million new full-time equivalent (FTE) jobs. This is exactly the kind of economic growth our country needs and what congressional Republicans and President Trump promised on the campaign trail. Two important provisions contained in the tax plan is the near elimination of the state and local tax (SALT) deduction and the full elimination of the Obamacare individual mandate tax penalty. Eliminating the SALT deduction ends the practice of federal taxpayers subsidizing liberal state governments, which will put pressure on state and local governments to be more fiscally responsible. In fact, New Jersey Senate President Steve Sweeney said "We're going to have to re-evaluate everything" if the bill becomes law. Like the House bill, the Senate bill allows for a \$10,000 deduction for property tax. Eliminating the individual mandate provides tax relief to working class Americans who can't afford expensive Obamacare insurance plans. Additionally, both provisions raise significant revenue needed to lower marginal tax rates under Senate budget reconciliation rules.

It's been far too long since Congress made lasting positive changes to the U.S. tax code—three decades in fact. Since that time, our convoluted 74,000-page tax code has suppressed American entrepreneurship, driven companies and jobs overseas, and made it harder and harder for American families to leave a better life for their children. Members of Congress justifiably concerned about the national debt should look to cut federal spending to balance the budget, not confiscate hard-earned income from individuals or punish profitable businesses. Congress