

at a time when student debt totals more than a trillion dollars. Nearly two-thirds of Illinois college graduates have debt, and their average debt totals more than \$28,000.

Mr. Speaker, I am 100 percent opposed to repealing the elder tax credit, which helps families keep loved ones at home as they age.

I am 100 percent opposed to denying teachers, hardworking men and women who have dedicated their lives to teaching the next generation, a deduction when they dip into their own pockets to purchase school supplies their students need.

I am 100 percent opposed to repealing the work opportunity tax credit that helps businesses hire our brave veterans and young people starting their careers.

I am 100 percent opposed to repealing the orphan drug expense credit that helps find cures for terrible diseases like sickle cell anemia, pancreatic cancer, and cerebral palsy.

I am 100 percent opposed to saddling my children and grandchildren with an additional \$1.5 trillion in national debt just so Republicans can give a tax break to their donor base.

This is a scam. Mr. Speaker, I stand with the National Farmers Union, AARP, the National American Council on Adoptable Children, the National Federation of Independent Businesses, Fix the Debt, the American Society of Civil Engineers, the National Association of Realtors, the Mortgage Bankers Association, the Chicago Sun-Times, and the majority of Americans in opposing your so-called tax reform that is, frankly, nothing more than another attempt by the GOP to steal from the middle class and give to the rich.

Instead of packaging tax breaks for millionaires and billionaires, let's work together on a plan for all Americans.

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Let's stop allowing one side of the aisle the ability to write legislation affecting more than 300 million people, in secret, behind closed doors, and away from the public eye. I am 100 percent in favor of bringing in some sunlight and letting the American people know exactly what we are doing.

I am 100 percent in favor of doing what we were elected to do: fix problems by working together.

I am 100 percent in favor of real tax reform.

I am 100 percent in favor of giving hardworking moms and dads what they need and deserve: a tax break.

I am 100 percent in favor of growing the earned income tax credit so families get bigger paychecks.

I am 100 percent in favor of creating tax initiatives for businesses that hire and train at-risk young people and underemployed people.

And I am 100 percent in favor of a child care tax credit that actually reflects the true cost of childcare in America.

Let's put the politics aside and give the American people real tax reform that supports working families and our small businesses.

On other note, one more thing I am 100 percent against is more thoughts, prayers, and moments of silence and no action toward gun violence prevention. Shame on us, Mr. Speaker.

#### THE REAL COST OF WAR

The SPEAKER pro tempore. The Chair recognizes the gentleman from North Carolina (Mr. JONES) for 5 minutes.

Mr. JONES. Mr. Speaker, approximately 5 weeks ago, we tragically lost four soldiers in Niger: Staff Sergeant Bryan Black, Sergeant La David Johnson, Staff Sergeant Dustin Wright, and Staff Sergeant Jeremy Johnson. As recently as this past week, we lost a soldier in Afghanistan, Sergeant First Class Stephen B. Cribben.

To honor those I have just named, and their families, I would like to close by reading a September 26, 2010, editorial by Bob Schieffer, the host of "Face the Nation." The title of his editorial was: "The Real Cost of War."

"I was in an airport lounge the other day when I saw a woman across the way. Why I kept staring, I don't know. Maybe it was just that she seemed so sad. And then I understood. And I looked away, hoping she had not seen me stare.

"Because in her lap was an American flag, neatly folded into a triangle and placed in a clear plastic case—a flag folded the way it always is when it is given to a soldier's family as the soldier's coffin is lowered into the grave.

"I figured her to be a soldier's mother, and I couldn't help but wonder what memories that flag evoked as she held it there.

"Did it remind her of the first time she had seen her child in the delivery room, or was it the memory of seeing him go off to school that first day, or when he brought home the prize from the science fair, or maybe made the touchdown, or gave her the first Valentine when he wrote out, 'Mommy, I love you.'

"I keep thinking about all the talk in Washington about the high costs of defense and how we have to cut the Pentagon budget before it bankrupts the country.

"But as I watched the woman, budgets seemed to be such a small part of all of it.

"No, the real cost of war is not what we pay in dollars and cents.

"The real cost is what we take from a mother who is left with just a memory—and a neatly-folded flag in a clear plastic case."

Mr. Speaker, I share that with the House because I do not understand why, after 16 years in Afghanistan, we cannot have a debate on the floor of the House by all the Members here, of both parties, of whether we should continue to stay in Afghanistan or not.

After 16 years, we have spent over \$1 trillion, 2,300 Americans have been killed, and over 20,000 wounded, but the House does not have a debate.

I call on Mr. RYAN to please, as Speaker of the House, initiate the committees of jurisdiction to mark up a new AUMF and bring it to the floor and let the 435 Members of the House have a debate, no matter whether they want to stay or come home. But by not debating, we are not meeting our constitutional responsibility.

#### REPUBLICAN TAX PROPOSAL

The SPEAKER pro tempore. The Chair recognizes the gentleman from South Carolina (Mr. CLYBURN) for 5 minutes.

Mr. CLYBURN. Mr. Speaker, I rise to alert the American people to the tax scam that is the Republican tax reform proposal, unveiled last week. It is reported that President Trump wanted to call this bill "cut, cut, cut." That would have been apropos.

The first cut is for him and his family members, the second cut is for his wealthy friends and acquaintances, and the third cut is for large corporations classified as LLCs. It certainly does not cut taxes for middle-income families or most small businesses. In fact, it does just the opposite. It is crystal clear who gets the cuts and who gets to pay more.

First and foremost, the GOP tax plan eliminates inheritance taxes that only apply to two-tenths of 1 percent of families who wish to pass along their wealth, unearned and untaxed.

Why are Republicans doing this? Because it is a huge priority for some of their biggest donors, and the middle-income families will be asked to pay for this \$172 billion giveaway to the superrich.

The GOP pretend not to be cutting taxes for the superrich by maintaining the top rate of 39.6 percent. However, their plan increases the income levels that the 39.6 percent applies to from \$470,000 a year to \$1 million. These proposed rate changes will cost over \$1 trillion.

The GOP tax plan also features a special rate for the owners of passthrough businesses that will cost \$448 billion. These are LLCs and partnerships that pay zero corporate taxes and whose owners' income is treated the same as everybody else's.

LLCs and other types of passthroughs make up 95 percent of all the businesses in the country. Some of the largest businesses, like Koch Industries, Chrysler, and, of course, most of the entities owned by the Trump organization are LLCs.

Passthroughs that are truly small businesses are not currently subject to the highest individual rates and already pay 25 percent or lower. The National Federation of Independent Businesses opposes this provision for this very reason.

Mr. Speaker, most of us, especially those who have worked in State governments, view our States as the best

laboratories for the development of good ideas and best practices. This pass-through idea was the centerpiece of Governor Sam Brownback's tax overhaul in Kansas 5 years ago. The Governor promised it would yield massive economic growth.

And what happened? Kansas was plunged into a massive budget deficit and forced to make draconian cuts to education, infrastructure, and the rest of the State's operations. This year, the Kansas Legislature overrode Governor Brownback's shortsighted experiment.

I urge my colleagues not to make the same mistake here. This scam will subject the good people of this country to a second great recession in a single decade. Middle-income families will pay more because the GOP plan eliminates deductions for State and local taxes. This includes millions of Americans and over 500,000 South Carolinians.

Middle-income families who itemize deductions will pay more because the elimination of the personal exemption will cost their households \$4,000 per member.

Middle-income families who utilize mortgage interest deductions will pay more because the GOP plan lowers the cap.

Middle-income families with children in college, or recent graduates, will pay more because the GOP plan eliminates the deductions for interest on student loans.

Middle-income families that are victims of natural disasters will pay more because the GOP plan eliminates the casualty loss deduction.

Mr. Speaker, I rise to alert the American people to the tax scam that is the Republican "tax reform" proposal, unveiled last week. It is reported that President Trump wanted to call this bill, "cut, cut, cut." That would have been apropos. The first cut is for him and his family members, the second cut is for his wealthy friends and acquaintances, and the third cut is for large corporations classified as LLCs. It certainly does not cut taxes for middle income families or most small businesses. In fact, it does just the opposite. It is crystal clear who gets the cuts and who gets to pay more.

First and foremost, the GOP tax plan eliminates inheritance taxes. This tax only applies to estates of over \$11 million and only affects two tenths of one percent of families in America, those who wish to pass along their wealth, unearned and untaxed.

Why are Republicans doing this? Because it's a huge priority for some of their biggest donors. In fact, this cut is not even about the 0.2 percent—it's really about two families—the Mercers and the Kochs.

The bottom line is that America's hard-working low, moderate and middle-income families will be asked to pay for this \$172 billion dollar give away to the super rich.

At the heart of this scam is the GOP pretense not to be cutting taxes for the super-rich by maintaining the top rate of 39.6 percent. However, it increases the income level that the 39.6 percent applies to; from \$470,000 to \$1 million. These proposed rate changes will cost over \$1 trillion.

This cut also goes to those who make far more than \$1 million as well. Whether your income is \$1 million, \$10 million, or \$100 million, this provision alone gives you an extra \$25,000 a year. Mr. Speaker, many South Carolinians I represent do not make \$25,000 in a year.

The GOP tax plan also features a special rate for the owners of "pass-through" businesses at a cost of \$448 billion. These are LLCs and partnerships, who pay zero corporate tax, and whose owners' income is treated the same as anybody else's.

The Republicans claim that giving these owners a special lower rate will help small businesses, but nothing could be further from the truth. LLCs and other types of pass-throughs make up 95 percent of all the businesses in the country. In fact, some of the largest businesses like Koch Industries, Chrysler, and of course, most of the entities owned by the Trump Organization, are LLCs.

Pass-throughs that are truly small businesses are not currently subject to the highest individual rates, and already pay 25 percent or lower. The National Federation of Independent Businesses opposes this provision for this very reason. It delivers a special low tax rate to wealthy owners and will not help the small businesses they claim that it will.

Mr. Speaker, most of us, especially those who have worked in State governments, view our states as the best laboratories for the development of good ideas and best practices. This pass-through idea was the centerpiece of Governor Sam Brownback's tax overhaul in Kansas just five years ago. The Governor promised it would yield massive economic growth. And what happened? Kansas was plunged into a massive budget deficit and forced to make draconian cuts to education, infrastructure, and the rest of the state's operations.

This year, the Kansas legislature overrode Governor Brownback's short-sighted experiment.

I urge my colleagues not to make the same mistake. This scam will subject the good people of this country into a second great recession in a single decade.

Let's take a look at who pays more while the President and his wealthy friends and acquaintances pay less.

Middle income families will pay more because the GOP plan eliminates deductions on state and local taxes. This includes millions of Americans and over 500,000 South Carolinians.

Middle income families who itemize deductions will pay more because the elimination of the personal exemption will cost their households \$4,000 per member.

Middle income families who utilize the mortgage interest deduction will pay more because the GOP plan lowers the cap, costing millions of Americans more.

Middle income families with children in college or recent graduates will pay more because the GOP plan eliminates the deduction for interest on student loans.

Middle income families that are victims of natural disasters will pay more because the GOP plan eliminates the casualty loss deduction.

Middle income families who adopt children will pay more because the GOP plan eliminates the adoption tax credit.

Middle income school teachers will pay more because the GOP plan eliminates their

ability for to deduct for supplies they may purchase for their classrooms.

Middle income families struggling to pay costly medical bills will pay more because the GOP plan shamefully eliminates their deductibility.

Mr. Speaker, paying for pass-through gimmicks and tax giveaways to multi-millionaires by raising taxes on moderate and middle-income Americans is reprehensible.

Democrats are ready to do real tax reform on a bipartisan basis. But not once in this process, has the other side attempted to negotiate. In fact, they have publicly made it abundantly clear that they want a bill that only Republicans will support.

Bipartisan tax reform should lower taxes for working people, not raise them.

Bipartisan tax reform should end incentives for offshoring jobs and level the playing field for American corporations.

Bipartisan tax reform should expand the Earned Income Tax Credit for single filers and the Child Tax Credit to help families.

Real bipartisan tax reform would not increase the deficit, add to the debt and pass the bill on to our children and grandchildren.

I know many of my colleagues share these values. Let's set aside this partisan process and do something worthwhile for the American people. Until then, the Democratic Caucus will be resolute in our opposition to ramming through tax increases for middle income Americans and massive giveaways for the rich.

#### COMMEMORATING VETERANS DAY AND HONORING SERVICE ANIMALS FOR VETERANS

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

Mr. FARENTHOLD. Mr. Speaker, as the Nation celebrates Veterans Day this week, a day we honor those who served our country, I am happy to report the VA has made great strides in improving and assisting veterans with physical injuries. It struggled, however, to deal with many of the invisible injuries plaguing our veterans, like post-traumatic stress disorder.

These invisible injuries ravage our Nation's veteran population, with an average of more than 20 veterans a day committing suicide. This is entirely unacceptable. We must work harder to look for real solutions to this crisis.

That is why I am here today urging my colleagues to support the Puppies Assisting Wounded Servicemembers Act, also known as the PAWS Act. The PAWS Act will set up a 5-year pilot program in the VA to provide post-9/11 veterans suffering from PTSD with service dogs if other treatments have not been successful.

Individuals suffering from PTSD experience emotional numbness, loneliness, nightmares, hypervigilance, and anxiety. However, traditional VA treatments are symptoms-based and often have side effects or fail to address the root of these issues.

Service dogs, however, have no side effects. They can be used in tandem with other treatments. They can be