

The bottom line for individual taxpayers—less than half of taxpayers get anything approaching a permanent tax cut, and an additional one-third have their tax liability changed by \$100 or less. That adds up for most Americans to tax increases.

Business taxes go down. Here is the red line. Individual taxes, your taxes, you pay more, they go up, your taxes and mine.

The Republican plan is a tax increase bill for average Americans. Defeat the Republican tax bill to keep taxes from going up for average Americans who pay taxes in our country today.

IN RECOGNITION OF TRANSGENDER AWARENESS WEEK

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Florida (Ms. ROS-LEHTINEN) for 5 minutes.

Ms. ROS-LEHTINEN. Mr. Speaker, I rise to recognize Transgender Awareness Week to bring attention to the challenges that transgender individuals still face today.

Our great country was founded on the values of opportunity and freedom. Unfortunately, we hear about bills and a public discourse that only seek to divide and discriminate against this vulnerable population.

Transgender individuals are active members of our community. They are our friends, our neighbors, and our children.

As the mother of a transgender son, I know that there is a great need for public understanding of gender identity. These are Americans who have the same hopes, the same dreams as everybody else, and should not be treated differently from their peers.

Mr. Speaker, the reality is that transgender Americans around the country work hard and want to succeed and provide for themselves and their families. They deserve to be fully protected under our laws.

We must come together as a country to say no to prejudice, no to discrimination, and no to harassment. That begins by respecting, by accepting, and by embracing each individual.

CONGRATULATIONS TO DR. EDUARDO PADRON

Ms. ROS-LEHTINEN. Mr. Speaker, I would like to congratulate Dr. Eduardo Padron on being selected into the board of trustees of the Urban Institute.

The Urban Institute is among our Nation's leading public policy think tanks, with a mission to open minds, to shape decisions, and to offer solutions.

It is not hard to see why it selected Dr. Padron as its board member. Dr. Padron serves as the president of my alma mater, Miami Dade College, and he has dedicated his life and his career to advocate on behalf of underserved populations.

Throughout his presidency, Miami Dade College has been propelled into a position of national prominence, and it is a shining example for how a college

can bring about real and positive change in a community.

Dr. Padron's efforts and strong record of service have helped transform the lives of many in my community of south Florida, and I am confident that his tenure at the Urban Institute will be a successful one.

Once again, Dr. Padron, "felicidades," "congratulations."

□ 1030

RECOGNIZING STANLEY TATE FOR HIS PUBLIC SERVICE

Ms. ROS-LEHTINEN. Mr. Speaker, I rise today to pay recognition to a true Florida icon, Mr. Stanley Tate.

Hailing from Miami, Stanley is a man committed to public service and helping those who need it most. He has dedicated his life to serving as a voice for the voiceless and has never ceased to put the needs of others before his own.

I am proud to have had the opportunity to have worked extensively with Mr. Tate throughout my time in the Florida State Legislature. Together, we pioneered many great initiatives, including the creation of the Florida Prepaid College Plan that is our Nation's premier savings plan to improve opportunities in the Sunshine State and advance higher education.

In addition to his many accomplishments, Stanley has remained a strong advocate for our Nation's leading and closest ally, the democratic Jewish State of Israel. He has remained steadfast in his commitment to fight issues like BDS and anti-Semitism, and I join him in his fight toward equality and acceptance for all.

Mr. Speaker, I wish Stanley Tate the best in his future endeavors, and I thank him for his tireless service to our community.

ISSUES ASSOCIATED WITH CLIMATE CHANGE

Ms. ROS-LEHTINEN. Mr. Speaker, I rise today to renew my commitment to addressing the many issues associated with climate change and to urge my colleagues to help be part of the answer by joining the bipartisan Climate Solutions Caucus.

My home district of Miami has experienced the impact of climate change firsthand. In Miami Beach, my constituents experienced ever-more frequent king tides that flood the streets with saltwater. Across all of south Florida, beaches and coastlines continue to erode away. These are just a few of the examples of the real consequences of sea level rise, which is a direct consequence of climate change. These facts cannot be ignored.

I would like to thank our colleagues Congressmen CARLOS CURBELO and TED DEUTCH, the founders and co-chairs of this important caucus, for recognizing that we cannot afford to ignore climate change any longer. It is not just a Florida issue. It impacts our entire country. I am proud to be a part of this diverse group of Members seeking to answer some of the most difficult questions associated with climate change

and work on practical solutions to mitigate its effects and build a more resilient nation.

REJECT THE TAX BILL

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

Mr. DOGGETT. Mr. Speaker, after a treacherous extended game of hide-and-seek, Republicans this week are rushing through this House a wretched tax bill. The future of this sneak attack on America depends upon how quickly the truth can catch up with so many lies.

This bill is just a way to curry favor with Washington's special interests, awarding tax windfalls to large multinational corporations and the fortunate few who sit way up atop the economic ladder.

"Don't worry," Republicans say. "What middle class people lose to pay for this unbalanced tax cut, will eventually trickle down. With a little fairy dust magically, it will appear in your pocket, and you will get more than ever."

This is a massive corporate tax break where the tail is wagging the dog of a corporate tax break. The Republican gimmick that Americans are being asked to swallow is the same experience we have had previously. The middle class will not enjoy the benefits of this bill. Both history and arithmetic tell us that.

First, they are borrowing this money—much of it—to finance this tax break from the Chinese and the Saudis, and others whom we have looked to to pay for our immense national debt in the past.

Second, we know from experience that tax breaks like this do not create lasting jobs. But it is even worse than all of that because Republicans are creating a special new loophole for outsourcing so many more American jobs.

Candidate Trump, last year, made a central theme about protecting American jobs and stopping outsourcing, but he has endorsed a tax bill that does just the opposite. It creates a gaping new loophole to encourage greater outsourcing of our jobs and our profits abroad. Here is how it all works:

A multinational investor has a choice to make. Do I invest with new manufacturing in San Antonio, or do I choose Stuttgart or Shanghai? If I invest in America under their proposal, it will be a 20 percent tax on my profits; but if I invest abroad in Shanghai or in Stuttgart, the most I pay is 10 cents on the dollar, and more likely, I don't pay anything because of the way this bill is constructed. The bill will create some new jobs, no doubt, but it is a mighty long commute to Europe or Asia to get one of those jobs.

With the help of Washington's special interests, they have rigged up an even more complex international tax-dodging system that pretends to tax foreign investment at half the U.S. rate. In

fact, it permits many of these companies to funnel even more of their profits into tax havens where their liability in America will end up being zero, and much of their profit will not be taxed anywhere, by anybody.

Whatever happened to making America great?

For Republicans, it is not enough to reward future tax dodging. No. They want to go back and reward tax dodging from the past. And we sure have had plenty of that because, for years, large multinational firms have exploited these island tax havens, setting up artificial offices in the Bahamas or the Caymans to get their tax bill down to little or nothing, leaving working families and those American-oriented businesses, small businesses, large domestic-oriented businesses, to pay the bill for our national security that they decline to pay.

The recent revelations of the Panama Papers and, more recently, the Paradise Papers, have exposed how these companies use these tax laws.

How did the Republicans respond? By granting multinationals with hoards of taxes that they hold in separate accounts they call offshore but sit right there on Wall Street, by letting them pay less than half of what they owe at a rate much lower than most middle-class families pay. It is another Republican myth meant to convince working families to go along with this proposal. Many of these profits come from those companies that claim they are trapped offshore, but it is only the American people who are trapped by this proposal.

Goldman Sachs, itself, has said repatriation is likely to have a limited effect because repatriated earnings are already working here for domestic activities. There is nothing patriotic about repatriation. This is a tax bill borne by the middle class to benefit the wealthy few and these multinationals, to reward them for what they have been doing in the past, and it must be rejected.

CONGRATULATING DIRECTOR GLENN COSTIE

The SPEAKER pro tempore (Ms. ROSE LEHTINEN). The Chair recognizes the gentleman from Ohio (Mr. TURNER) for 5 minutes.

Mr. TURNER. Madam Speaker, today I rise to thank and honor an integral member of my community, Director Glenn Costie of the Dayton VA Medical Center, and congratulate him on his retirement.

Director Costie turned the Dayton VA into one of the top medical facilities for our veterans in the country. Director Costie's success as a director of the VA Medical Center in Dayton has gained him national recognition. He has been sent throughout the country to save multiple VA medical facilities plagued with issues, particularly including veteran patient backlogs.

Furthermore, Director Costie has worked tirelessly to integrate the Day-

ton VA into our community to serve our veterans in a way that it hadn't in several decades. Director Costie's time at the VA has been dedicated to bettering the lives of our veterans.

I was very honored to work with Director Costie on the issue of bringing creative housing options for Dayton's veterans, a place known as Lyons Place II. We also worked together on the successful campaign to bring the VA National Archives to Dayton.

Director Costie's leadership and expertise will be deeply missed at the Dayton VA. I wish to thank him, give him all the best, and look forward to what he will be doing in his leadership in the future in our community, and I thank him again for everything he has done for Dayton veterans.

PAYING TRIBUTE TO AMINA OKUYEVA

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Ohio (Kaptur) for 5 minutes.

Ms. KAPTUR. Madam Speaker, I rise to pay tribute to a freedom fighter, a beloved mother of her embattled country, Ukraine, Amina Okuyeva.

Amina Okuyeva was killed on October 30 in a cowardly act. Hitmen fired on Amina and her husband, Adam Osmayev, from behind bushes as they drove by. Amina was struck in the head. The world lost a brave and beautiful soul, but her loss will not be in vain.

Born in the southern Ukrainian city of Odessa, Amina was a mother, a medical surgeon, a Ukrainian police lieutenant, and a Muslim activist known for her stance on equal rights for men and women in uniform.

She was a born leader. At the start of the Euromaidan movement, Amina joined the peaceful protest in Ukraine in the bitter cold, a protest against repression. To show solidarity, she lived with her husband on the streets in a tent.

When Russia illegally invaded Crimea in eastern Ukraine, Amina was the first woman to join the Kyiv-2 volunteer battalion. She was awarded the Hero of Ukraine Medal to honor her bravery at the battle of Debaltsevo in the grizzly fight against Russian aggression.

She fought valiantly towards progress and against oppression. Her bravery symbolizes the extraordinary strength of Ukrainian women as the fountainhead of that society, holding the country together during significant duress.

With her assassination, the world has yet again witnessed how the enemy of democracy will stop at nothing to silence those who stand for freedom and justice. Amina had been a target before due to her unyielding patriotism. A failed attempt occurred in June when an assassin, pretending to be a journalist, shot at her. Tragically, evil persisted, and on Monday, October 30, it succeeded in snuffing out the beauty of

Amina and wounded her husband, but her spirit endures larger than life itself.

Amina is one of many fallen victims to Russia's illegal invasion of Ukraine and its clandestine efforts to snuff out championships of freedom. The list includes Nikolai Andrushchenko, Nikolai Volkov, Denis Voronenkov, and numerous other valiant souls who placed their lives forward in liberty's struggle.

I include in the RECORD an extensive list of lives purged by Kremlin-related assassinations.

LIST OF KREMLIN-RELATED ASSASSINATIONS OR ATTACKS

“Two common causes of death for contemporary Russians are heart attacks and falling to one's end from great heights. In some cases, these fatal events actually even have something to do with high cholesterol or tragic mishaps.”—journalist Michael Weiss, Daily Beast

2017

April 19—Nikolai Andrushchenko, a 73-year-old Russian journalist who openly criticized President Vladimir Putin's administration died just over a month after he was attacked and beaten by unknown aggressors. The Novy Peterburg founder died in a St. Petersburg hospital from injuries attributed to the 9 March 2017 attack. Andrushchenko, a former St. Petersburg city council member, was placed in a medical coma after suffering major blunt trauma to his head, but never recovered.

March 27—Nikolai Volkov, head of the Russian Interior Ministry's construction department was shot dead in Moscow in a residential neighborhood near his home at 10:30pm. A man was seen grabbing Volkov's bag and then shooting him before fleeing. Police, who stated that the body was riddled with bullets, also stated that they believed the motive to be robbery, further suggesting that they did not “believe” that the killing “was directly related” to Volkov's job.

March 23—Denis Voronenkov, 45, Russian politician who fled to Ukraine gunned down outside hotel in Kyiv.

March 21—Nikolai Gorokhov, 53, was thrown/pushed head first from fourth story window. Russian security services claim, “he fell” trying to move a bathtub that was being lifted over a balcony. Experts have replied that when people “fall” from a balcony accidentally, it is almost never headfirst. Unidentified workers were on the balcony. Gorokhov represented Sergei Magnitsky, a fellow Russian lawyer who exposed Russia's largest ever tax fraud. Gorokhov was set to testify in Moscow against investigator in Magnitsky case. He was also consultant for Preet Bharara's anti-Russian mob case in New York. He remains in intensive care, in a coma, with severe head injuries.

March 16—Yevgeny Khamaganov, 35, died in Buryatia from injuries (blunt force head trauma) suffered from when he was attacked on March 10 after reporting on corruption in Siberia.

March 2—Alex Oronov, 69, died of unexplained circumstances, apparently a heart attack. His daughter is married to brother of Michael Cohen, Trump's longtime “consigliere.” Ukrainian parliamentarian Andrii Artemenko asked Oronov to set up a meeting in late January with Michael Cohen, where they were joined by former Trump Organization employee Felix Sater, a known mobster and supposed FBI informant. Oronov/Artemenko presented Mr. Cohen with a peace plan for settling territorial disputes between Russia and Ukraine, giving full control of Crimea to Putin, as well as allegedly