

include a discussion of how China could be more constructive, including the possibility of additional sanctions on North Korea to try to get some sort of pressure on the North Koreans to do the right thing and back off their nuclear program.

We also talked about trade. To level the playing field, we need trade, particularly allowing U.S. companies to have the ability to do what Chinese companies can do here in this country. And my colleague talked a little about that this evening.

I will say—because he mentioned the issue of opioids—there is another topic that I hope President Trump will raise with President Xi, and that is this issue of synthetic heroin being produced in China, which actually comes into our communities. In Denver, CO, or in Columbus, OH, we have through the mail system these poisons coming in, synthetic heroin coming through the mail from China.

We are told by law enforcement officials that most of these laboratories are in China. These are evil scientists in China who are making this incredibly potent, dangerous drug. It is 30 to 50 times more powerful than heroin. Three flakes of it can kill you. They are putting it into packages and sending it into our communities through the mail.

It is a topic that I hope comes up—in addition to the very important ones that my colleague has raised and we talked about in the hearing last week—which is: How do you get China to actually crack down on these laboratories? And how do you get them to schedule these drugs so that they are illegal in China, to ensure the inputs into the laboratories and the final drug itself?

By the way, the Chinese should have a strong interest in this because, I will guarantee you, there are people in China who are also becoming addicted to opioids because of this inexpensive, incredibly dangerous synthetic heroin that is being promoted by these Chinese scientists.

My hope is that this will be a successful summit and among the very important issues raised is this opioid issue, which is so important to our communities.

THE “DELTA QUEEN”

Mr. PORTMAN. Mr. President, I also wanted to talk briefly, if I could, about the legislation we just passed, S. 89. It has to do with the *Delta Queen*. The *Delta Queen* is a wooden ship that is very important to my community of Cincinnati. It is part of our Queen City heritage.

The boat was actually in Cincinnati during my childhood. From 1946 until 1985, it called Cincinnati home. It is a beautiful paddle wheeler, and people love to get on it and go down the Mississippi River.

It is no longer docked in Cincinnati, which is why the folks in Missouri were

interested in this legislation tonight too. We just had a big vote, over 80 votes in favor of simply saying, for the first time since 2008: Let's allow people to spend the night on this boat and go overnight on this boat, despite the fact that there is legislation called the 1966 Safety at Sea law, which prohibits wooden boats of a certain size from carrying overnight passengers. Let's make an exception here because the *Delta Queen* is willing to undergo the kind of renovations that are necessary to make it safe. It also requires new safety requirements for the *Delta Queen* going forward.

So I really appreciate the fact this vote was taken tonight. It is about a treasured part of our history. It is also about the economy because it will produce tourism and economic advancements all along the river everywhere the river stops, including in my hometown of Cincinnati. We are going to welcome the *Delta Queen* back if this legislation can be enacted into law.

It is now going over to the House. It is in committee there. We hope that the House will do as the Senate did tonight and pass this legislation.

This is my button. It says “Save the *Delta Queen*,” which I am not going to wear on the floor of the Senate because of the rules. It doesn't mean I don't care.

I thank my colleagues tonight for helping us to be able to get this legislation through.

NOMINATION OF ELAINE DUKE

Mr. PORTMAN. Mr. President, I want to talk briefly about a nomination that is coming before us this week. This is for Elaine Duke to be the Deputy Homeland Security Secretary.

This is an incredibly important job. Some of you remember the Homeland Security Department was made up of about 23 different departments and agencies coming together. It is a huge management challenge. The key job of the Deputy Secretary is to try to manage all of that.

We are very fortunate that Elaine Duke is willing to step forward and take on this responsibility. My hope is that we will have a bipartisan vote here on the floor of the Senate for her confirmation and that we do it quickly this week because they need her there.

She came before our Committee on Homeland Security and Governmental Affairs last month. We had a very productive hearing. I had the honor of introducing her to the committee because she has Ohio roots. We are very proud of those Ohio roots.

She has had a long, distinguished career all across the country in the Federal Government, but she still calls Ohio home, and much of her family continues to reside in Ohio. Her dad, Frank Costanzo, is a first-generation American who still lives in Cleveland, OH. I have also known her uncle, Dominick Costanzo, for over 25 years. He is a friend and a neighbor. Boy, he

is very proud of his niece, as is her whole family.

This family has instilled in her a midwestern work ethic that you see in the great work she has done for the Federal Government over the past 28 years. She has worked as a senior member of various administrations. We are really fortunate that she is willing to now continue to serve.

She started her career as a GS-7 contract specialist for the U.S. Air Force. Over the next 28 years, she assumed bigger and bigger responsibilities in the Air Force, the Navy, the Federal Railroad Administration, the Smithsonian, and finally, the Department of Homeland Security.

In 2008, she was confirmed unanimously by this Senate to serve as the Under Secretary for Management at DHS. In this latest role, she, of course, was a key member of the DHS leadership team for both Secretary Chertoff and Secretary Napolitano, and they strongly support her.

She has earned a reputation for being an expert on issues of contracting, on acquisitions, on procurement, on property management, on organizational change, and on human resources. All of these, as I said earlier, are key issues right now at the Department of Homeland Security, so she will help it to be managed better, which will protect all of us.

Serving in these administrations—both Republican and Democrat—she did earn the respect of folks from both sides of the aisle. I find it interesting that all five previously confirmed DHS Deputy Secretaries have unanimously and strongly recommended her confirmation—all five of the previously confirmed ones. They said in their letter:

Elaine is extraordinarily well-qualified to serve in the position for which she has now been nominated. . . . Elaine knows DHS. She has been a senior leader at DHS under two presidents. She sets an unwavering standard of excellence for all who consider themselves committed to public service.

I look forward to having this vote. I hope we will have resounding support on a bipartisan basis for the nomination.

Secretary Kelly is doing a good job. General Kelly has an incredibly distinguished career. We are fortunate that he has stepped up as Secretary also. He needs her. He needs his deputy in place to help him run the Department, and the men and women serving in DHS today need her on the job.

Mr. President, I yield the floor.

MAIN STREET FAIRNESS ACT

Ms. COLLINS. Mr. President, I wish to speak in support of the Main Street Fairness Act, which will help to create tax parity for passthrough companies, the significant majority of which are small businesses. I was very pleased to be joined by my friend and colleague from Florida, Senator NELSON, in introducing this bipartisan bill.

Small businesses are our Nation's job creators. According to the Small Business Administration, small businesses employ more than half of all workers and have generated two-out-of-three net new jobs since the 1970s.

Small businesses also make an outsized contribution to our Nation's economy, generating half of our Nation's GDP, 54 percent of all U.S. sales, 41 percent of private sector payroll, and one-third of our Nation's export value. Their success is critical to the health of our economy.

Unfortunately, our Nation's small businesses face a higher tax burden that affects their ability to compete with large firms in the marketplace. In fact, a recent survey by the National Federation of Independent Business, NFIB, found that concerns about Federal taxes on business income ranked third on the list of the top 10 problems facing small businesses.

Nearly all of our Nation's small businesses are organized as pass-throughs, meaning that their profits are passed on to their owners and reported on individual income tax returns. This means that small business income is subject to taxation at individual rates, which can be as high as 39.6 percent at the Federal level and can exceed 50 percent in some States. If we want our small businesses to grow and create jobs, we must reduce these high marginal rates.

I believe Congress should undertake comprehensive tax reform to make our Tax Code simpler, fairer, and more pro-growth. As we do so, we must make sure American businesses of every size are given the opportunity to compete. Aligning the tax rate for pass-throughs with our corporate tax rate will ensure small businesses are not left behind. That is why Senator NELSON and I introduced the Main Street Fairness Act, which will link the tax rates of pass-through entities and large corporations, to ensure that small businesses never pay a higher tax rate than large companies.

This simple change will help make sure that small businesses remain healthy and strong, so they can continue to serve as our Nation's job creators, as they have for so many years. I would note that the Main Street Fairness Act has been endorsed by the NFIB, the leading voice for America's small businesses, and I urge my colleagues to join us in supporting it.

I ask unanimous consent to have a letter of endorsement from the NFIB printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

NATIONAL FEDERATION OF
INDEPENDENT BUSINESS,
Washington, DC, April 3, 2017.

Hon. SUSAN COLLINS,
U.S. Senate, Dirksen Senate Office Building,
Washington, DC.

Hon. BILL NELSON,
U.S. Senate, Hart Senate Office Building,
Washington, DC.

DEAR SENATORS COLLINS AND NELSON: On behalf of the National Federation of Inde-

pendent Business (NFIB), the nation's leading small business advocacy organization, we write in strong support of S. 707—The Main Street Fairness Act. This legislation would reduce taxes on pass-through businesses and make them more competitive, and ensure that all businesses, large and small alike, compete on a level playing field going forward.

The vast majority of small businesses are organized as pass-through entities, which pay tax on business income at the individual tax rates, which are currently as high as 39.6 percent, and not at the corporate tax rate, which is currently as high as 35 percent. Such entities include any company organized as a sole proprietorship, partnership, LLC, or S-Corporation. The Main Street Fairness Act would ensure that those pass-through businesses never pay a higher tax rate than businesses organized as C-Corporations, and immediately reduce the tax rate on pass-through businesses currently paying more than 35 percent.

Small businesses are the major source of growth and job creation in our economy. In fact, according to the Small Business Administration (SBA), small businesses account for 62 percent of the net new private sector jobs created in America and make up 99.7 percent of U.S. employer firms. The high tax burden currently facing small businesses holds back investments, growth, hiring, and entrepreneurship. One in five small businesses struggles with cash-flow, which is needed to not only run their businesses but also support their families. Specifically, after-tax income is an especially important source of capital for small businesses. High tax rates mean less money that small business owners have to reinvest back into their business.

Because of this, small businesses strongly support tax reform that simplifies the tax code, lowers tax rates on businesses, and promotes economic growth. The Main Street Fairness Act will help ensure that all businesses, regardless of how they organize, enjoy the benefits of any reduction in tax rates that would be included in tax reform. We appreciate your continued leadership on this key issue and look forward to working with you as Congress considers tax reform.

Sincerely,

JUANITA D. DUGGAN,
President & CEO.

Mr. NELSON. Mr. President, today I want to join my friend SUSAN COLLINS and talk about why I support the Main Street Fairness Act. I am glad to partner on this bill with the Senator from Maine.

The bill does one simple thing: It ensures small businesses don't have to pay higher taxes than the largest corporations. This is the type of common sense that we need more of in Washington.

There are 2.3 million small businesses in Florida, employing around 43.2 percent of the State's workforce. They are the primary engine of job growth in the country, and are a proven means for economic mobility.

Under most circumstances, small businesses are subject to the same rules as large corporations but are treated differently under the Tax Code. They already have a hard enough time competing with large multinational corporations, which can hire an endless stream of high-priced tax lawyers to shift their income abroad and avoid U.S. taxes.

We should be doing all we can to put small businesses on a more level play-

ing field. Part of that starts with this bill, but it doesn't end here. We need to do comprehensive tax reform.

This bill should be part of that conversation, as one way we could help small businesses. It is not the only way, and I am certainly open to other ideas, but we need to have a serious talk about how we are going to freshen up the Tax Code and help the economy grow.

I know a lot of my colleagues have different ideas about what tax reform should look like, but I think we should all be able to agree that it needs to be real reform, not just a temporary tax cut. It needs to support a technology-driven economy and help us transition to a greener, fairer economy—with a lot less disparity.

Tax reform should also generate enough added revenue to pay for the infrastructure we desperately need. That includes the crumbling roads and bridges that threaten the safety of millions of Americans and are a tax on small businesses. We also need to invest in our water infrastructure, energy infrastructure, ports, railways, public schools, and affordable housing infrastructure.

At the same time, tax reform needs to be deficit neutral. You might ask, how are we going to pay for all this? Well, we can start by getting rid of outdated special interest tax breaks that are no longer needed or don't make sense in the 21st century.

We can also eliminate tax loopholes that allow companies to shift profits abroad and lead to corporate inversions.

This bill, the Main Street Fairness Act, is a good start, but it shouldn't end here. We need to have a serious, deliberative effort to develop a bipartisan tax reform package.

TRIBUTE TO WAYNE KINNEY

Mr. WYDEN. Mr. President, today I wish to commemorate the retirement of my friend Wayne Kinney.

Wayne is retiring as my central Oregon field representative after more than two decades of outstanding service to our State—and more specifically serving at one point or another the residents of Baker, Crook, Deschutes, Gilliam, Grant, Harney, Hood River, Jefferson, Klamath, Lake, Malheur, Morrow, Sherman, Umatilla, Union, Wallowa, Wheeler, and Wasco Counties.

Suffice to say, Wayne knows everyone, and most of those folks could spend hours recounting their own tales of this quintessential public servant.

Simply put, he will be deeply missed.

But before Wayne takes his well-deserved retirement to his native New England—where he can be nearer to family and maintain closer supervision of his beloved Boston Red Sox and New England Patriots—I want to share my personal appreciation for this exemplary public servant, all-around good guy, and wonderfully avuncular curmudgeon.