



United States
of America

Congressional Record

PROCEEDINGS AND DEBATES OF THE 115th CONGRESS, FIRST SESSION

Vol. 163

WASHINGTON, TUESDAY, JUNE 13, 2017

No. 100

Senate

The Senate met at 10 a.m. and was called to order by the President pro tempore (Mr. HATCH).

PRAYER

The Chaplain, Dr. Barry C. Black, offered the following prayer:

Let us pray.

Eternal God, Sovereign of this planet, give us the wisdom to surrender to Your will.

Lord, guide our lawmakers to trust You with all of their challenges and opportunities, as they strive to please You in their thoughts, words, and actions. Provide them with the discernment they need to tackle the problems of these critical times. When they feel overwhelmed, sustain them as they give You their burdens. As they seek to be totally dependent on You for their guidance and strength, free them from the chains of anxiety and fear. May Your sovereign might abound in their lives.

We pray in Your loving Name. Amen.

PLEDGE OF ALLEGIANCE

The President pro tempore led the Pledge of Allegiance, as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

RECOGNITION OF THE MAJORITY LEADER

The PRESIDING OFFICER (Mr. SASSE). The majority leader is recognized.

SANCTIONS LEGISLATION

Mr. McCONNELL. Mr. President, yesterday, the Republican Senate took another step to advance key sanctions legislation to hold Iran accountable. The Iranians are pursuing a regional strategy intent on empowering Shia

militias, Hezbollah, their Houthi proxies, and other groups. After years of the Obama administration's willingness to ignore Iran's malign activities and failure to address Iran's provocations, we finally have an administration that shares our desire to take a stronger approach to keep the American people safe.

This legislation will enhance our ability to hold Iran accountable, which is of great importance given Iran's continued testing of ballistic missiles, its harassment of U.S. vessels at sea, and its support of terrorism across the region.

At a time when we face many challenges both at home and abroad, we must do everything we can to enable our country to counter threats where they exist and protect the American people. That is why we will keep working to pass this Iran sanctions legislation and, with it, additional sanctions on Russia.

I again want to commend Senator CORKER and the ranking member on the Foreign Relations Committee and Senator CRAPO and the ranking member on the Banking Committee, who worked to craft this bipartisan agreement.

This is a signal. Russia's attempt to influence our elections last year was the result of 8 years of a failed foreign policy. The Obama administration's efforts to draw down our conventional capabilities and commitments made it clear to aggressive states such as China, Russia, and Iran that America would watch passively as they increased their respective spheres of influence. This bipartisan amendment should represent the first step in crafting a policy response to cyber attacks against our country.

Now, two things must follow from this small step. First, our Department of Defense and intelligence community must develop a warfighting doctrine and strategy that recognizes cyber attacks, active measures, and support of

proxies as asymmetric, unconventional attacks on the United States. Our response needs to be tied to the escalatory ladder and an overwhelming response. No nation-state should be able to attack our sovereignty without suffering an unacceptable response. Sanctions represent only one facet of our foreign policy tools.

Second, Senators coming together to impose additional sanctions against Iran and Russia should work toward providing the Defense Department with the force structure and combat readiness necessary to restore deterrents against these aggressor states. Again, sanctions are only one foreign policy tool.

We must also restore both our foreign presence and our full-spectrum warfighting capability as well. Doing so will send a message to those nations that wish us harm, and it will reassure our allies.

RESOLUTION OF DISAPPROVAL

Mr. McCONNELL. Last, Mr. President, as it concerns our allies, later today the junior Senator from Kentucky will move to discharge a resolution of disapproval against American arms sales to Saudi Arabia. It is important to note that our Sunni Arab allies are engaged in two important struggles. The first is against ISIL and the extremist ideology it espouses and the attacks it pursues. The second is against Iran's efforts to expand its sphere of influence and revolution across the broader Middle East. In Yemen, Saudi Arabia and the United Arab Emirates are fighting against the Iranian proxy Houthi forces. As we know, some have raised the issue of the Saudi conduct of that war, but blocking this arms sale will diminish Saudi capability to target with precision.

The complete arms sales package to Saudi Arabia includes munitions, professional military education, training, air and missile defense systems, and air

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.



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force modernization. Part of the training provided to Saudi Arabia will be on subjects such as avoiding civilian casualties.

More important, as the counter-ISIL coalition continues to make gains in Mosul and Raqqa, Iranian-supported militias in Iraq are posturing to create a land bridge through Iraq and into Syria. This land bridge could ultimately extend to Lebanon and improve Iran's support for Hezbollah. So now is not the time to undermine one of our critical allies in the Arab world by disapproving part of an arms sales package that will improve Saudi capabilities.

DEPARTMENT OF VETERANS AFFAIRS ACCOUNTABILITY AND WHISTLEBLOWER PROTECTION ACT

Mr. McCONNELL. Mr. President, now, on another matter, the House of Representatives will vote later today on the Department of Veterans Affairs Accountability and Whistleblower Protection Act of 2017, which would give the Department of Veterans Affairs more of the tools it needs to hold bad actors accountable. Last week, the Senate passed this bipartisan legislation on a voice vote, and once the House weighs in, the bill will go to the President's desk for his signature.

Throughout our country, VA facilities have been plagued by widespread dysfunction. Our veterans deserve the timely and effective care they were promised, and I am committed to continue working with colleagues in Congress and in the administration to make sure they get it. This sensible approach has been a top priority of this Congress, and I am proud that we came together to continue addressing the problems in our VA system.

Representing Kentucky veterans is one of the greatest privileges I have had as a Senator. Through their selfless service, America's veterans have earned our admiration and our gratitude. This legislation is just one example of how Congress and the administration are working to keep our commitments to our Nation's veterans.

I would like to thank Senator RUBIO and Chairman ISAKSON for their work on this measure on behalf of our Nation's veterans. I look forward to the House voting later today to send this bill to the President.

THE ECONOMY AND TAX REFORM

Mr. McCONNELL. Mr. President, now, on one final matter, after 8 years of sluggish economic growth under the Obama administration, I was pleased to see some positive numbers out of last month's jobs report. Now, following so many years of failed leftwing policies that held Americans back, a new administration and a pro-growth Congress have been working together to move our economy and job creation in a positive direction. We have already

undertaken what has been described as the most ambitious regulatory rollback since Reagan, and we are working hard in a number of other areas as well.

In fact, this month the administration is redoubling those efforts on the economy, kicking off with an emphasis on workforce development. These initiatives are a top priority for many States like mine, who are proud to have a Governor who has been a staunch advocate for expanding apprenticeship programs and preparing a workforce that can fill current employment gaps while also attracting new businesses and job opportunities to our State.

I have also been proud to play a role in supporting these efforts, and I have worked to secure Federal funds for workforce development programs in Kentucky. Specifically, I have been proud to help secure funding for training and employment services for laid-off coal miners in an effort to help them find new job opportunities.

Efforts like these are critical in preparing American workers for success in today's global economy, but we know there is more we can do to help. One way the Republican Senate is working to do that is through tax reform. It has been more than 30 years since we last passed comprehensive tax reform legislation, and since then, the international economy has only grown more competitive. That is why it is imperative that we do what we can to modernize our tax structure, as we also better prepare America's workforce for the many challenges and the global competition that face us in today's economy.

Over the past three decades, our tax system has grown increasingly convoluted and punitive, making it harder for individuals and businesses to succeed. In fact, according to the National Taxpayer Advocate's annual report to Congress, "if tax compliance were an industry, it would be one of the largest in the United States." It is not hard to see why, considering that our Internal Revenue Code is made up of about 4 million words, which, to give some context, is nearly seven times longer than Leo Tolstoy's notoriously lengthy "War and Peace."

It goes on to say that "a simpler, more transparent tax code will substantially reduce the estimated six billion hours and \$195 billion that taxpayers spend on income tax return preparation; reduce the disparity in tax liabilities between sophisticated or well advised taxpayers and other taxpayers; enable taxpayers to understand how their tax liabilities are computed and prepare their own returns; improve taxpayer morale and tax compliance . . . and enable the IRS to administer the tax system more effectively and better meet taxpayer needs."

In short, as that report observed, when it comes to our Tax Code, there is no doubt simpler is better.

So how do we get a simpler Tax Code? With tax reform. But that is just

one of the numerous benefits that would come from a revised tax system.

For instance, instead of inadvertently incentivizing companies to go overseas, as our current Tax Code does, a revised system would encourage businesses to keep jobs right here in the United States. Instead of restricting businesses' ability to expand, create jobs, and increase wages, as our current Tax Code does, a revised system would open up more opportunities for workers. Instead of deterring the type of growth that boosts the economy and puts more people back to work, as our current Tax Code does, a revised system would actually promote American investment.

These are just the types of solutions middle-class families need right now, and they are the types of policies that the Republican Senate will continue to pursue as we work to reform our tax system. Fortunately, we now have an administration that is actually interested in making our Tax Code simpler for families and American businesses alike, without demanding \$1 trillion in tax hikes for more government spending.

Respective committees in the House and Senate have been working for some time to move our tax reform efforts forward, and the Speaker and I recently had a productive meeting with the President about this very issue. I appreciate the good work my colleagues are doing on this matter, especially the Finance Committee chairman, Senator HATCH, who has long been an advocate for simplifying our Tax Code. He has been working closely with committee members and Chairman BRADY to advance the tax reform our economy simply demands.

This is not an easy process. There are difficult issues that must be navigated, particularly with respect to business reform, but I am confident we can arrive at solutions that will be good for American workers and the businesses that employ them. We have made progress already, and we will keep moving forward as Members offer their input for consideration.

I hope our friends across the aisle will come together in support of these bipartisan objectives as well, but either way, we have to keep working on this issue because we know the benefits tax reform can have for the American people who, after 8 long years of sluggish economic growth under the Obama administration, deserve a lot more.

RECOGNITION OF THE MINORITY LEADER

The PRESIDING OFFICER. The Democratic leader is recognized.

RUSSIA SANCTIONS

Mr. SCHUMER. Mr. President, last night Senators reached a bipartisan agreement on a package of Russia sanctions for the Senate to vote on as an amendment to the pending Iran sanctions.