the NRA, the money of the NRA, and the narrow special interest of the NRA lobbyists here were just the swamp he decried—small groups going against the public interest and persuading Congress to do that. Yet maybe he can have a bit of a reawakening, in the horror of what happened, as he goes to Las Vegas tomorrow.

Today I am calling on the President to come out against the absurd law about silencers—to threaten a veto if he must and put an end to that bill. I am also calling on President Trump to bring together the leaders of Congress and let both sides know he is ready and willing to address head-on this issue of gun safety. He should tell Members of his party it is time to work to address this epidemic that costs the lives of more than 30,000 Americans a year.

I am glad the President is going to Las Vegas—that is a good idea—but he should take it a step further. He should call us together and lead this Nation in some rational laws about gun safety that the overwhelming majority of Americans—Democrats, Republicans, and Independents—support.

If we truly want to honor our first responders and protect our fellow Americans, as we say we do, President Trump should stand up and tell the NRA that they are not always right, abandon some of their most extreme policies—I would abandon most of them—and come to the table and do the work that so many Americans are desperate for Congress to do.

PUERTO RICO AND U.S. VIRGIN ISLANDS RECOVERY EFFORT

Mr. President, on another matter, the crisis in Puerto Rico and the U.S. Virgin Islands, today, President Trump will be visiting Puerto Rico nearly 2 weeks after Hurricane Maria made landfall in Puerto Rico. In my view, the lateness of his visit is indicative of his leadership and the Federal response to this humanitarian crisis. It has been slow, it hasn't been well coordinated or sure-footed, and it has been too late in coming.

President Obama visited Sandy two days after the storms hit. President Trump himself was much quicker to visit Texas when Harvey hit. Two weeks is too long. It is better than nothing. That is for sure. But it is too long. It sends a signal that maybe he believes what happened in Puerto Rico is less important than what happened in Texas or in Florida.

In the lead-up to Hurricanes Harvey and Irma, President Trump was tweeting on an almost daily basis, prevailing on Texans and Floridians to stay safe from the storm. That was the right thing to do. But when it came to Puerto Rico, there were no tweets or public statements in the lead-up to the storm, and it took several days to even mention Puerto Rico in his tweets. Even then, he had mostly blame for Puerto Rico or pats on the back for his own administration. He kept decrying fake news, but he couldn't fool the American people. They saw on TV what was happening and the devastation that stayed for so long.

Let me give a comparison. The President said that, because it is an island, it is harder to get to. It is, but when Haiti was struck by a massive earthquake in 2010, the United States didn't wait for things to get worse. We ramped up military and disaster assistance quickly and responded with an overwhelming amount of support. Within 2 days of the earthquake in Haiti, 8,000 troops were in route. Within 2 weeks, 22,000 troops were in route with 300 helicopters assisting relief efforts. Even to this moment, the number for Puerto Rico is much smaller. That shows that the response has not been good enough. Why was his response for Puerto Rico so much less than the response for Haiti?

So we need a much better response on the ground in Puerto Rico and the Virgin Islands. I would say to President Trump, I am glad you are going—glad you are going—but this is your chance to make up for what has been a plodding start.

When the President visits Puerto Rico today, he should not get into any political fights or blame Puerto Rico for its problems. The President needs to figure out what is wrong and what else has to be done and marshal the resources of our government and our military to fix it. The 3.5 million American citizens in Puerto Rico and the U.S. Virgin Islands are counting on their President. These are American citizens.

TAX REFORM

Mr. President, returning to the Republican tax plan, over the weekend, we heard some pretty absurd claims from Republican legislators and Cabinet officials about the tax plan. The President and his top advisers are selling this as a middle-class miracle, but every independent analyst is saying that the Republican plan focuses on the rich to the exclusion of the middle class.

The GOP tax plan lowers the top rate from 39.6 to 35 percent and repeals the estate tax, which affects only the top two-tenths of 1 percent of the estates in this country, or any estate over $11 million. That is not the middle class. It lowers the rate on passthrough entities, creating a huge loophole that would allow wealthy hedge fund managers, law firms, and lobbyists to pay a rate that is a lot lower. According to the Tax Policy Center, the top one-tenth of 1 percent would reap 80 percent of the benefits of the GOP plan. The top 0.1 percent, or folks who make more than $5 million a year, would get a break of a million dollars a year. How many Americans believe that people who make over $5 million a year should get a $1 million tax break? That is what is in the bill right now.

They are saying that maybe it will change, but why did they put out such a shoddy product to begin with? Why didn't they wait and put in more details than what is there now? It is not a middle-class tax cut by any stretch of the imagination. Those who put together this bill, the hard rightwing of the Republican Party, really aren't interested in middle-class tax cuts. They are interested in tax cuts for the rich and scraps for everyone else. Nothing makes this clearer than their budget resolution, and every day this plan comes with a surprise.

Here is the surprise today, and it is amazing. The Republican budget resolution calls for a $450 billion cut in Medicare. Folks, this tax bill cuts your Medicare. In the budget bill that outlines the tax bill that we are doing this week, the plan calls for a $473 billion cut in Medicare and more than $1 trillion in cuts to Medicaid.

If you are an older American, you are saying: Maybe this tax bill will not affect me.

It sure will. It sure will because, amazingly, to pay for these tax cuts for the wealthiest of Americans—the most powerful of Americans—they cut your Medicare by over $450 billion and cut Medicaid by $1 trillion.

Haven't our Republican colleagues learned? When they tried to do a similar thing in healthcare—to cut healthcare so they could save money and cut taxes on the very wealthy—they had to abandon it. This is going to meet a similar problem. It is going to meet the opprobrium of the American people—$1.5 trillion in tax cuts for the wealthiest of Americans—and the budget tees up even more cuts to Medicare. If the GOP tax plan were to pass, another provision known as statutory pay-go would offset the deficit increase automatically with cuts to Medicare and many other programs that support our Nation's economy. So not only does this bill favor the rich, the very wealthy, but to help finance those tax cuts for the wealthy, they are cutting Medicare by one-half trillion dollars—close to one-half trillion dollars—and they are cutting Medicaid by $1 trillion.

So this is just like the Republicans' first healthcare bill, but in reverse. In the first TrumpCare bill, the Republicans proposed cutting back on healthcare to sneak through tax breaks for the rich. Now they are proposing massive tax cuts to the rich to sneak through cuts to healthcare.

Wait till America finds out about this bill. It is going to get the same cold, horrified reception that the healthcare bill did, and it will not pass. The American people will not be fooled. They have seen this movie before. The top 1 percent of corporations would win, and millions of seniors, the disabled, and working-class Americans would lose, and lose a lot.

The rich are doing great. They don't need a tax break. To compound the injury, to say we are going to pay for their big tax break by cutting Medicare and Medicaid, that ain't going to fly. Don't even try it.

I yield the floor.

I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. CORNYN. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

TAX REFORM

Mr. CORNYN. Mr. President, yesterday I mentioned how our colleagues across the aisle and, of course, some groups outside of Capitol Hill have predictably started attacking tax reform, actually a plan that doesn't even yet exist in legislative language. With the fall season now upon us, they have decided to shoot arrows at a straw man.

One would think, given their effusive support for tax reform in the past, our Democratic friends would at least wait to review the legislation before they pounce on it. I had hoped that they would work with us to come up with a bipartisan plan, but I guess I am not entirely surprised. That has never stopped them before from pillorying smart policy when it served a political end.

Yes, they are already piling on, spreading misinformation, and assuming the worst because that is the easy and politically expedient thing to do. The problem is that many of the criticisms of our framework have been misleading and counterproductive. Worse, some Members seem more content to misconstrue a plan than to understand it and give it a fair hearing.

Allow me to clarify the record for just a moment. What is most striking is that the new framework unveiled by the so-called Big 6 shares many of the core features of previous plans that were widely embraced by Democrats—not only that, but many of the folks who are now critical of the new plan came out in support of these provisions as recently as this year. The senior Senator from Oregon is typical in this regard. In response to our framework, he said that ''this is a far-right Republican scheme to endow future generations of the mega wealthy and leave what amounts to crumbs for the middle-class behind.'' That is kind of a breathtaking allegation. Those are indeed strong statements, but the American people are smart. The American people realize that the plan our colleague from Oregon is criticizing is similar to the one he sponsored and promoted in 2011.

Let's get the facts straight. The Senator from Oregon had previously sponsored a plan in 2011 with our former colleague, Senator Coats of Indiana, called the Wyden-Coats plan. Here on the left is the Big 6 framework that he described.

Let me read that again. He said that ''this is a far-right Republican scheme to endow future generations of the mega wealthy and leave what amounts to crumbs for the middle-class behind.''

Well, here is the framework he was criticizing by the language I just provided, and here is his plan in 2011. Each of these plans—the Wyden-Coats plan from 2011 and the one we are considering now—is based on three individual tax rates. Both the plan the Senator from Oregon once supported and the one we are now discussing, the framework, would collapse seven tax brackets in the current system down to three, vastly simplifying the Tax Code and the burden of complying with that Tax Code by ordinary Americans. Each plan would also eliminate the alternative minimum tax. It vastly increases the standard deduction. The Wyden-Coats plan would have tripled it. The Big 6 framework, which he criticized, doubles the standard deduction, making it so that a married couple who earn $24,000 or less would be essentially in a zero tax bracket.

So my question is, What has changed, other than the political party of the President in office? These changes to our Tax Code used to be noncontroversial, and certainly not partisan.

The Big 6 plan isn't just similar to the Wyden one, though. It also shares key features with the so-called Simpson-Bowles plan from 2010, which not long ago was embraced by a number of Democrats, including the current minority whip, the Senator from Illinois.

Here is a comparison of the so-called Big 6 framework and the Simpson-Bowles plan. As you can see, there are a lot of similarities: seven brackets collapsed into three, eliminating the alternative minimum tax, and eliminating a number of itemized deductions or so-called base broadeners. It enhances the child tax credit, and it lowers the corporate rate.

These proposals were once a no-brainer for Republicans and Democrats alike. So why the change in tune? Our Democratic colleagues used to think these reforms were long overdue. They were right then, and they are wrong now.

None other than the Senate minority leader, our colleague from New York, has said: ''To preserve our international competitiveness, it is imperative that we seek to reduce the corporate tax rate from 35 percent.'' That was the Senator from New York in 2012. He said: ''This will boost growth and encourage more companies to reinvest in the United States.''

He was absolutely correct in 2012. He is entirely wrong now to change his view and suggest that this is somehow a wrong way to approach getting the economy growing again and encouraging businesses that have earned money overseas to bring that money back home and invest it in businesses and jobs and pay for American workers here at home.

We do need to change incentives, and we do need to spur growth. That is why the new framework we are considering will create a new tax structure for small businesses, allowing them to better compete.

Once upon a time, none of this was particularly partisan, and many of our colleagues across the aisle got the picture. Our colleagues from Ohio, Minnesota, and Missouri have all said in recent years that we should lower the corporate tax rate, not because we love corporations but because we recognize that provides incentives for them to stay here and invest in jobs and businesses in America rather than overseas. But it also makes it more likely that hard-working Americans will be able to find a job and that the jobs they hold will actually pay better wages. Thanks to our reduction in individual tax rates, they will actually have more take-home pay. As some have pointed out, this literally would raise their standard of living and make it possible for them to provide for their children's education, maybe buy a reliable car so that they can go back and forth to their job every day, maybe buy a home, or perhaps save for their retirement.

There is nothing partisan about wanting an updated and more competitive tax code that will incentivize businesses to keep jobs on American soil. That is what the so-called reduction in the corporate rate will do.

Right now, we have the highest corporate rate in the world, so many businesses have simply picked up their roots here in America and have moved overseas to countries that have lower tax rates because they simply can't rationalize to their shareholders, to whom they have a fiduciary duty, paying higher taxes and remaining in the United States. So they take it overseas.

Even for those who stay behind—because of our extraordinarily high tax rate and the fact they literally would have to pay double taxes for income earned abroad and brought back to the United States—they pay the tax rate in the country where the money is earned, bring it back to the United States, and have to pay twice. So they pay 35 percent on top of whatever they have to pay in the countries where the money is earned.

Is it any wonder, for example, that IBM—I read this last weekend—actually has more jobs in India than it does in the United States? Let me say that again. IBM, the global computer company, has more jobs in India today than it does in the United States. I have no doubt that has to do with certain incentives the country will pay to companies to invest and to build their business in their country, and, no doubt, it has to do with access to skilled labor. That certainly has to be a part of it, but there can be no doubt that our Tax Code is simply encouraging companies like IBM to shift more of their work overseas. Even if they wanted to bring the money they have earned overseas back to the United States, they would have to pay twice. So what do they do? They simply invest in their workforce, they simply invest in their business in another country, much to our detriment.

If something is broken, which our Tax Code is, it needs to be fixed, not