Las Vegas, President Trump should do the same.

We have heard it over and over again: Now is not the time to talk about gun safety because it would politicize the tragedy. My friend the majority leader said no less than three times at his press conference yesterday that it is premature and inappropriate to talk about any legislative solutions to the epidemic of gun violence.

As Martin Luther King said in his letter at the Birmingham Jail, ''not now'' means never. ''Wait'' means never. That is what he said: Wait means never.

The Republicans don't want to talk about it today, tomorrow, next week, next month, or next year. We know why they don't want to talk about it. They know the country is totally against their view. It is not political out in the country. Over 90 percent of Americans support universal background checks. A significant majority of Republicans support them. That is not political, I would say to my friend the majority leader.

It is political for him because he is afraid of the NRA, a powerful lobby that is off to the extreme. It is not political for American people or for Republicans. They are for it. Over 70 percent of gun owners support background checks for private sales and at gun shows. The only place where this is political is here, and that is because the NRA, the gun manufacturers, and their powerful lobby make these folks afraid—afraid to do the right thing. They know it is the right thing.

The NRA and these lobbies are the swamp the President is talking about. President Trump talks about the swamp, groups of lobbyists who thwart the will of the American people. That is what the NRA does.

So I say to the President, Mr. President, you have an opportunity to buck the NRA, buck the gun lobbyists, buck the swamp, and lead this country in an adult conversation about gun violence. The President can and should bring the parties together—the leaders of this Congress—and let both sides know he is ready to address this issue head-on and talk about sensible, moderate measures of gun safety and, above all, background checks.

The President's visit is an important one today. He should be going. He should seek to provide comfort to the families and express gratitude to our first responders. But he should take it one step further. Call us together, lead this Nation in a debate about rational, moderate gun safety laws. Get us started on the work that so many Americans are desperate for us to do.

TAX REFORM

Mr. President, on one final matter, the Republican tax plan, we Democrats have long said that we are willing to work with our Republican colleagues on tax reform, and we laid out our principles early on so that there would be no mistake about them. We wanted tax reform to be deficit neutral. It shouldn't increase the deficit. For every reduction in rate, they ought to close a loophole. We wanted it to go through regular order, not the way healthcare did, not reconciliation, but work with us. You would get a much more sensible product. Most importantly, we didn't want to give a tax cut to the top 1 percent. They are doing great already. God bless them. They don't need any more tax relief. It is the middle class that does. But the framework the GOP released last week violates all three of these commonsense principles, vastly favoring the wealthy over working Americans.

I have spoken several times about tax breaks for the rich included in this package—lowering the top rate from 39 to 36 percent, repealing the estate tax, opening up a gaping tax loophole for hedge fund managers, wealthy Wall Street firms, lobbyists, and law firms by lowering the rate on passthroughs so that these rich people would pay only 25 percent on their personal income tax while other people pay a lot more.

This morning, I want to highlight not only how the Republican plan favors the rich but also sticks it to the middle class. This is something that the Acting President pro tempore has brought up.

Just this week we found a bombshell contained within the GOP resolution they are using to pass tax reform. The Republicans plan to cut Medicare by $473 billion and Medicaid by more than $1 trillion. It can be a little hard to find, but it is right there in the GOP budget—$473 billion for Medicare, $1 trillion for Medicaid.

If you are an older American, if you have a family in a nursing home or someone in treatment for opioid addiction and you think the GOP plan doesn't affect you, think again. The AARP—not a political organization, it simply represents the interests of the elderly—sent a letter yesterday opposing this Republican plan, the one in the House, and I think we have one in the Senate as well. It is the same group that represented senior citizens and fought the debacle on healthcare that the Republicans proposed.

The Republicans are proposing to pay for their giant tax cut to the rich by gutting Medicare and Medicaid. That is the bombshell this week. That is the nugget that will destroy their whole plan. Americans are so against those kinds of cuts.

Amazingly, it is just like the inverse of the Republican plan on healthcare. In each case, they gut healthcare for Americans who need it most to pay for taxes for Americans who need it the least.

The healthcare plan focused on cuts to Medicaid but snuck in tax cuts for the rich. This plan focuses on tax cuts to the rich and sneaks in cuts to Medicare and Medicaid.

The GOP budget is another page out of the same playbook. The GOP plan contains another punch to the gut of the middle class.

This is what the Acting President pro tempore, I believe, spoke about yesterday.

In the form of the repeal of the State and local deduction—44 million Americans take the State and local deduction. That is one-third of all taxpayers. This is not just a small, rarified group in California or New York. It is across the country. They get an average of several thousand dollars off their taxes each year. That includes 40 percent of taxpayers making between $50,000 and $75,000 per year and 70 percent of taxpayers earning from $100,000 to $200,000.

This is a middle-class tax deduction worth several thousand dollars a year, and the GOP tax plan yanks it away. Taking it away means double taxation on middle-class families.

For many families, this will not be offset by a larger standard deduction in the GOP plan. Largely due to the elimination of State and local, the Tax Policy Center estimates that 30 percent of those making between $50,000 and $150,000 and 60 percent of those making between $150,000 and $300,000 will see a tax increase with the GOP plan, and that is after doubling the standard deduction. By the way, don't think that it is just a few States; the numbers are astounding across the country, as folks in every State claim this deduction. I say to my dear friend the chairman of the Finance Committee that 35 percent of Utahns take this deduction, 33 percent of Georgians, and 32 percent of Coloradoans.

Mr. President, I ask unanimous consent to have printed in the RECORD a list of how many taxpayers are affected in every State by removing State and local deductibility and how much it will cost them on average.

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

FIGURE 7.—PERCENTAGE OF TAX UNITS THAT USE THE SALT DEDUCTION AND THE AVERAGE DEDUCTION BY STATE

State	% with SALT Deductions	Average SALT Deduction*
MD	46	$12,931
CT	41	19,664
NJ	41	17,850
DC	40	16,442
VA	37	11,288
MA	37	15,571
OR	36	12,616
UT	35	8,291
MN	35	12,954
NY	35	22,169
CA	34	18,437
GA	33	9,158
RI	33	12,434
CO	32	9,017
DE	32	9,194
IL	31	12,523
WI	31	11,653
NH	31	10,121
WA	30	7,402
IA	29	10,163
HI	29	9,905
NC	29	9,587
PA	29	11,248
AZ	28	7,403
MT	28	9,357
ID	28	8,862
ME	28	11,431
NE	28	11,088
SC	27	8,765
VT	27	12,407
MI	27	9,648
MO	26	9,886
OH	26	10,444
KY	26	9,955
AL	26	5,918

FIGURE 7.—PERCENTAGE OF TAX UNITS THAT USE THE SALT DEDUCTION AND THE AVERAGE DEDUCTION BY STATE—Continued

State	% with SALT Deductions	Average SALT Deduction*
KS	25	9,425
NV	25	5,989
OK	24	8,201
MS	23	6,302
LA	23	6,742
TX	23	7,823
IN	23	8,756
FL	22	7,373
NM	22	7,091
AR	22	9,116
WY	22	6,306
AK	21	4,931
TN	19	5,611
ND	18	6,864
WV	17	9,462
SD	17	6,098

*Calculated as SALT deduction amount divided by number of SALT deductions.

Mr. SCHUMER. I urge my colleagues to look in the RECORD and see how it affects them. You are fooling yourself if you think that you are not affected by the State and local deductibility.

Of course, if you are a family of four in one of those States, the repeal of State and local could be a killer because, again, you would lose the personal exemption. The larger the family, the greater the loss of exemption.

I want to make one final point on tax reform. This is related to two people whom I know, and I knew one of them before he ever arrived in Washington. I have to make this point because what I heard them say over the weekend just turned my stomach. It was astounding. It was awful.

Over the weekend, we heard some pretty extraordinary claims from Republican legislators and Cabinet officials about what the GOP tax plan was all about, but Gary Cohn and Secretary of the Treasury Steve Mnuchin deserve a special admonition.

Chief White House economic adviser Gary Cohn actually said: ''The wealthy are not getting a tax cut under our plan.'' That is not a surmising of what he said; that is a direct quote. ''The wealthy are not getting a tax cut under our plan.'' Comments like that should make everyone's head spin. According to the Tax Policy Center, the top 1 percent would reap 80 percent of the benefits of the GOP plan. The top 0.1 percent—the folks who make more than $5 million a year—would get a break of more than $1 million a year.

Some might argue, of course, that it will cause economic growth. I do not think that it will, but at least make your real argument. Do not hide it. You know that the American people do not agree with you. That is why you hide it.

Only in Wonderland, where down is up and up is down, could Gary Cohn's comments be believed. It is something like out of the Ministry of Truth from George Orwell's ''1984,'' which would be to cut the top rate by 4 percent and repeal the estate tax—yes, no tax cuts for the wealthy. Bunk. It is why the Washington Post gave Gary Cohn four Pinocchios for his statement. If they had allowed more Pinocchios on the scale, I am sure he would have gotten them. He earned them, unfortunately.

What about Secretary Mnuchin? His lack of credibility resembles Gary Cohn's. He said that he believes the GOP plan would reduce deficits by $1 trillion. ''We think there will be $2 trillion of growth. So we think this tax plan will cut the deficits by a trillion dollars.'' Mnuchin's claim is fake math at its worst. As was written in the Washington Post, no serious economist, liberal or conservative, believes that a tax cut boosts economic growth so much that the tax cut pays for itself, let alone adds $1 trillion in revenue as Mnuchin claims. Four Pinocchios were given by the Washington Post. I am sure that he too—Steve Mnuchin—would have earned more Pinocchios.

Gary Cohn and Steve Mnuchin claim to be economic experts, and they both used to work at Goldman Sachs. If they had used this kind of math at Goldman Sachs, they would have been shown the door a long time ago. As I said before, they should know better, and they do know better. They ought to stop deliberately misleading the American people. It demeans them. It demeans the administration. It demeans the debate in this country.

Mr. President, I ask unanimous consent that the time during the quorum calls be divided equally between both sides.

The PRESIDING OFFICER (Mr. COTTON). Without objection, it is so ordered.

Mr. SCHUMER. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

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

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. WYDEN. Mr. President, I did not get a chance to hear the distinguished Democratic leader's remarks, for Chairman HATCH and I were in the Senate Finance Committee. We managed to pass, by an overwhelming bipartisan vote, the Children's Health Insurance Program—a vital program for 9 million kids. So that is a bit of good news in that this important piece of legislation is advancing. I do know that the Democratic leader touched on a number of very important issues, particularly some of these comments that have been made by top advisers to the President with respect to taxes.

I am struck by the fact that Mr. Gary Cohn, the President's top economic adviser, said last week that middle-class folks were going to get $1,000 in tax relief—set aside the fact that that does not look to be true for a number of middle-class folks who have kids. I am also struck by the comment that followed. Mr. Cohn said that not only are middle-class families going to get $1,000 worth of tax relief but that they would be able to go buy cars or remodel their kitchens. You just think to yourself, with that kind of tax cut, that you would be buying a very small car or remodeling a very small kitchen. The fact is, that is not, in my view, a comment that reflects a real understanding of what middle-class folks in America are going through. I don't see very many of them buying cars for $1,000 or remodeling their kitchens for $1,000.

That comment was accompanied by the comments of Treasury Secretary Steve Mnuchin, who not only said a couple of days ago that tax cuts would pay for themselves—a statement that was contradicted by Republican economists yesterday in the Senate Finance Committee—but that there would be something like $1 trillion left over. Mr. Mnuchin continues to make the case that there is somehow a magical growth fairy here in the American economy that nobody else knows about, including Republican economists.

I am one who believes that behavior does matter, and I am going to talk about a bipartisan approach to taxes in a minute—a responsible, bipartisan approach to taxes, not one that helps the 1 percent or creates a huge new deficit or that kind of thing. I think that you will generate some revenue, and Doug Elmendorf said that when he was the head of the Budget Office, but it is not going to generate hundreds and hundreds of billions of dollars, as in the case of what Mr. Mnuchin is talking about, which is something like $2 trillion. There is no economic support for that.

You have the President's economic team and his top advisers trying to defend the indefensible, and I will go into that more a little bit later today.

Right now, I think it is important that we have a response that I am going to deliver to the distinguished majority whip, who is a member of the Finance Committee, who made some comparisons between the Republican plan and the bipartisan legislation that I wrote—after months and months of hard work—with two of our former Republican colleagues, Senator Gregg and Senator Coats. Senator Coats is now a member of President Trump's Cabinet.

The comparison that somehow the Republican plan is like the bipartisan approach that I wrote—these extreme ideas in the Republican plan—is not just a bit of a stretch or a little off base; there is absolutely no comparison—none—between the bipartisan proposal and the extreme Republican plan. The distinguished majority whip, in my view, offered a complete and total misrepresentation of what the two proposals are all about, and I am going to illustrate this in two ways—first, with respect to the policy.

The Republican tax cut framework green-lights the entire wish list for major multinational corporations and the wealthy. There is a massive corporate tax cut that overwhelmingly benefits shareholders. When it comes to international taxes, there is a pure territorial system with barely a nod to the kind of tough rules that are needed to protect workers and the middle-class folks in the center of our tax base.

There is, in the Republican plan, a brand-new passthrough loophole. It is as big as the Grand Canyon. It is the Grand Canyon of loopholes in the Republican tax proposal, which invites tax cheats to skip out from paying their fair share to Social Security and Medicare.

The Republican plan eliminates the estate tax, which today only touches estates worth more than $11 million or $5.5 million for a single individual. The top rate goes down, and the bottom income tax rate goes up. When doing the math on what the Republicans have on offer, we are looking at upwards of $4, $5, $6, or $7 trillion in tax giveaways to the most fortunate.

It is a different story under the Republican proposal if you are middle class. You probably have a lot of unanswered questions. All you know right now is that it virtually guarantees that, in order to pay for the giveaways to the wealthy and corporations, current middle-class tax breaks are going to be on the chopping block—the personal exemption, incentives for retirement savings, education, and home ownership, to name just a few. From everything we know, when you set up these kinds of extreme approaches, when you raise the parts of the Tax Code that are a giveaway to those at the top, what you see is the middle class getting hurt.

Instead of tripling the standard deduction, which is what we did in our bipartisan bill, the Trump people double it, but then they take away the personal exemptions for working-class folks. So unlike our proposal, where the middle class can count on hundreds and hundreds of dollars in their paycheck when you triple the standard deduction, under the Republican proposal, they give it with one hand by doubling the standard deduction and take it away with the other hand by eliminating the personal exemption. So you have a very stark difference between the bipartisan proposal that I offered with Senator Coats, a member of the President's Cabinet, and what the Republican extreme plan is all about.

The bottom line is that the Republican plan seeks to raise those parts of our Tax Code that are all about the middle class, and they are doing it to pay for the giveaways for those folks at the top. That is not what we did in the bipartisan plan at all. Any middle-class person can sit at their kitchen table and look at the bipartisan plan that I was involved with and see how the middle class wins. They get hundreds and hundreds of dollars more in every paycheck by tripling the standard deduction, and they can see how they as middle-class folks—say, who make $70,000 and have a couple of children—lose under the Trump proposal.

Now there are other differences between our bipartisan plan and what the Big 6 and the Trump administration want. The bipartisan plan was scored as revenue neutral by authoritative independent tax experts. It made the Tax Code more progressive. The fact is, what we offered—Senator Coats, Senator Gregg, and I—was an actual bill. It was the product of weeks and months of work.

Senator Gregg and I—and I think it is fair to say that all Senators may not be aware of this, but Senator Gregg was a top economic thinker with whom the majority leader consulted—sat next to each other for months in order to put together what is still the first and only comprehensive Federal bipartisan tax reform plan since 1986. It was an actual bill. It wasn't four pages of rhetoric.

In the spring we got one page. It was shorter than your typical drugstore receipt. Now I guess we are up to four pages, when you take out all this kind of white space. Our bill was an actual bill and was designed to give everybody in America a chance to get ahead, not just those in the 1 percent, not just those who have real clout and power.

I have always said that this is the heart of the difference. We have two Tax Codes in America. We have one for the cops and the nurses. It is compulsory. Their taxes come right out of their paychecks—no Cayman Islands deal for them. Then we have another Tax Code for the high flyers—the fortunate and well-connected. They can pretty much pay what they want when they want to. The bipartisan proposal that I wrote with Senator Gregg and Senator Coats helps the first group, the cops and nurses, but it was also fair to everybody. It gave everybody a chance to get ahead. The Republican plan is another big gift to that second group, the group that can decide what they are going to pay in taxes and when they are going to pay it. So we really couldn't have two proposals that are more different.

The fact is, the Republican framework looks less like a real effort at tax reform than a shameless attempt, in effect, to accommodate the President's boast about the biggest tax cut ever. The bottom line is that it is a giveaway to those at the top, and it robs from the middle class.

The differences don't just end with these specifics that I have described here. We took a fundamentally different approach. With Senator Gregg and Senator Coats, we were digging into the cobwebs of every dark corner of the Tax Code. We brought together principles on which both sides had to find common ground with a lot of sweat equity.

If you are going to write a partisan bill, you can go off on your own and do your thing. The fact is, if Senators Gregg, Coats, and I had written separate bills on our own, they would have looked very different, but the bill we wrote together, starting with Senator Gregg and I, was the first comprehensive bipartisan tax proposal in a quarter century. Senator Coats, to his credit, did yeoman's work in updating it. There is no comparison from a process standpoint between that bipartisan work that was done to update the system of more than a quarter century ago and the Republican tax cut framework.

The majority leader said from day one, at the beginning of the year, that he didn't want Democratic input on tax reform. He said: We are just going to do it on the ''our way or the highway'' approach with reconciliation. Reconciliation is a rejection of bipartisanship through and through.

I note that the Presiding Officer is the tallest Member of the Senate, along with Senator STRANGE, and I talked fairly frequently with our former colleague Senator Bradley, who was another tall Democrat on the Finance Committee with a much better jump shot than me. He has described the bipartisan efforts of 1986, with key officials in President Reagan's administration, Jim Baker and Don Regan, who spent months talking to Democrats—months and months—before anything happened. That is not what happened here. The specifics are very different, and the process is very different.

Recently, my Democratic colleagues and I came forward with our principles for reform, and it was just a matter of a few hours before Leader MCCONNELL rejected them in the media. One administration official actually said that tax reform would be worse if it included Democratic ideas, and the ''go it alone'' mentality is pretty obvious when you look at the framework that came out last week.

The tough questions haven't been answered. For those at the top, it is all sweet and no sour. There was not a single shred of Democratic input in the framework—not one Democratic fingerprint anywhere to be found. The administration officials in charge of selling it to the public are, in my view, executing a con job on the middle class.

So I wanted to come here today to highlight some of the recent comments that the Senate Democratic leader has made with respect to some of these out-of-touch comments we have heard recently from key administration officials, like Gary Cohn and Steve Mnuchin, and I wanted to make sure that Senators heard—after the comments of the Senate Republican whip—that they now know that there is no comparison, none, between the bipartisan proposal that I had the honor to write with Senators Coats and Gregg, which brought the two parties together, and the framework that came out last week that forced even more polarization between the parties. The reality is that this Republican proposal, this tax cut framework, is so radically skewed toward the wealthy and the big corporations, that it makes Ronald Reagan's landmark reform look like the work of rabid socialists.

So I appreciate the chance to set the record straight by outlining the differences between a recent bipartisan bill with two influential Republican Senators with whom I had the honor to work and the extreme Republican framework that came out last week. These plans are not just trillions of dollars apart based on the numbers. It is clear they are written with entirely different goals in mind.

Our view is that tax reform ought to be about giving everybody in America the opportunity to get ahead. What we have said is that, instead of it being an ''our way or the highway'' partisan approach, we ought to be doing—particularly in the area of tax reform—what has a storied history. The key to a successful tax reform, based on that history, is working in a bipartisan way.

I will close with the comments about the Democratic principles, which is that we are not going to give relief to the people at the 1 percent, we are not going to break the bank, and we are going to focus on the middle class. Those principles don't even go as far as ideas advanced by President Reagan, where he said that we are going to treat income from a wage and income from investment in the same way.

I close by way of saying this. No. 1, the distinguished Republican whip is wrong when he compares the bipartisan bill I have been a part of to what the administration's tax framework is all about. No. 2, the right way to do this is to focus in a bipartisan way, not through partisanship only. The principles that we have outlined on our side, when you compare them, do not even go as far as some of the ideas embraced by the late President Reagan.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

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

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. BURR. Mr. President, I ask unanimous consent that we start the scheduled 11 a.m. vote now.

The PRESIDING OFFICER. Without objection, it is so ordered.

CLOTURE MOTION

Pursuant to rule XXII, the Chair lays before the Senate the pending cloture motion, which the clerk will state.

The senior assistant legislative clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the nomination of Eric D. Hargan, of Illinois, to be Deputy Secretary of Health and Human Services.

Mitch McConnell, Lamar Alexander, John Cornyn, John Barrasso, Mike Rounds, Chuck Grassley, Thad Cochran, Steve Daines, Roger F. Wicker, John Boozman, Thom Tillis, John Hoeven, John Thune, Mike Crapo, Bill Cassidy, James M. Inhofe, Tom Cotton.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that debate on the nomination of Eric D. Hargan, of Illinois, to be Deputy Secretary of Health and Human Services, shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The assistant bill clerk called the roll.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Mississippi (Mr. COCHRAN), the Senator from Nevada (Mr. HELLER), and the Senator from Arizona (Mr. MCCAIN).

Mr. DURBIN. I announce that the Senator from Nevada (Ms. CORTEZ MASTO) and the Senator from New Jersey (Mr. MENENDEZ) are necessarily absent.

The PRESIDING OFFICER (Mr. SULLIVAN). Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 57, nays 38, as follows:

[Rollcall Vote No. 210 Ex.]

YEAS—57

Alexander	Ernst	Moran
Barrasso	Fischer	Murkowski
Blunt	Flake	Paul
Boozman	Gardner	Perdue
Burr	Graham	Portman
Capito	Grassley	Risch
Carper	Hatch	Roberts
Cassidy	Heitkamp	Rounds
Collins	Hoeven	Rubio
Coons	Inhofe	Sasse
Corker	Isakson	Scott
Cornyn	Johnson	Shelby
Cotton	Kennedy	Strange
Crapo	King	Sullivan
Cruz	Lankford	Thune
Daines	Lee	Tillis
Donnelly	Manchin	Toomey
Durbin	McCaskill	Wicker
Enzi	McConnell	Young

NAYS—38

Baldwin	Hassan	Sanders
Bennet	Heinrich	Schatz
Blumenthal	Hirono	Schumer
Booker	Kaine	Shaheen
Brown	Klobuchar	Stabenow
Cantwell	Leahy	Tester
Cardin	Markey	Udall
Casey	Merkley	Van Hollen
Duckworth	Murphy	Warner
Feinstein	Murray	Warren
Franken	Nelson	Whitehouse
Gillibrand	Peters	Wyden
Harris	Reed	

NOT VOTING—5

Cochran	Heller	Menendez
Cortez Masto	McCain	

The PRESIDING OFFICER. On this vote, the yeas are 57, the nays are 38.

The motion is agreed to.

The majority whip.

TAX REFORM

Mr. CORNYN. Mr. President, beginning today, the Senate Budget Committee will take the next step in our effort to enact pro-growth tax reform, this time by marking up a budget resolution.

The committee's work follows the release last week of our unified framework—the tax blueprint on how to create jobs and how to put more money back in the pockets of the hard-working Americans who earn it.

Even though the framework is just 1 week old, there are some who are imagining the worst-case scenario. Rumors are spreading like wildfire. Last week, the Tax Policy Center fanned the flames when it published a report analyzing the plan—which, I want to emphasize, hasn't been written yet. Let me say that again. The Tax Policy Center published a report criticizing a plan which hasn't been written yet.

This alleged or so-called nonpartisan think tank has looked into its crystal ball and now claims to be able to see the future, and it said the future doesn't look very good. The tax plan, it says, will be a resounding flop. Well, give me a break. I, for one, am sick and tired of this sort of pessimism parading as expertise—people talking about things they know nothing about and claiming to be the experts. It is pretty common here, in Washington, DC, you might have noticed.

It is not helpful to assume the worst prematurely and to condemn this important exercise before we are even starting, and it is irresponsible to masquerade biased, partisan analysis as somehow objective.

As the Wall Street Journal wrote a couple of days ago, in response to the Tax Policy Center's economists, they made at least two baseless claims: first, that our proposal would ''reduce federal revenues by $2.4 trillion over the first ten years and $3.2 trillion over the subsequent decade''; second, the top 1 percent of taxpayers would ''receive about 50 percent of the total tax benefit.''

These statistics were pretty quotable and indeed raged like a prairie fire across the news media in our country, especially when the media is predisposed to believe the worst, without any question or semblance of skepticism. After all, the Tax Policy Center's report made for easy headlines, reciting the same tired refrains we have all heard before that are all too predictable; that, somehow, our tax plan is only designed to help the rich.

Apparently, the temptation was just too great to resist, even though the report didn't have a real author since no self-respecting economist wanted his or her name attached to it. As the Wall Street Journal pointed out, however, last week's tax blueprint was just that—a starting place, a plan, a framework, and nothing more. It excluded many important data points which would be important to a real analysis.

For example, the income ranges for the three consolidated tax brackets, those weren't in the blueprint. The value of the expanded child tax credit and when it would be phased out, that wasn't in the blueprint either, and you would need to know that information in order to make a reasoned, logical analysis. The blueprint also doesn't mention tax rates for small businesses and what deductions will be eliminated as part of the base broadening.