

a loss. It would literally make the difference between being able to keep the doors open or have to lock them up permanently. He explained that any extra profits realized through tax savings might enable his company to grow more aggressively. To him, the need for change is very simple. It means more hiring and more jobs.

So Texans, like Alaskans and like all Americans, get the picture. But the picture is pretty messed up, and it doesn't make any sense.

Greg Brown, President of W.W. Cannon, an industrialized storage company in Dallas, says that compliance has gotten to be a truly herculean tax. It has gotten so difficult that he has had to outsource that to a CPA—again, because it is so complex and people don't want to risk the burden of not doing it right because of the punitive nature of the penalties.

Darryl Lyons, CEO of PAX Financial Group, has done the same thing. He is harmed each year by the passthrough taxes on his small business income, which impair his ability to save for business emergencies, as well as to pay off his company debt.

Lastly, in terms of my stories here, Andy Ellard, the owner and general manager of a machine company in Dallas, regularly purchases expensive computer numerical controlled equipment to stay competitive in his industry. I have no idea what that is—computer numerical controlled equipment. He said that the tax ramifications of every purchase have to be considered. Almost every day, he asks: Can we expense it? Do we have to depreciate it? And if we do, over how long?

Mr. Ellard isn't shy with his words. He calls the complicated deduction scheme for business expenses "chaos."

Clearly, something needs to change. As I said at the outset, that has been acknowledged on a bipartisan basis by the current President and the past President. I even brought out some quotes yesterday or the day before from the Democratic leader, Senator SCHUMER, making exactly the same argument. The ranking member of the Senate Finance Committee, the Senator from Oregon, said that lowering the corporate tax rate will make America more competitive globally and will bring money back home for jobs and investment in our country. So it is important for us to be consistent and, unfortunately, they haven't been.

Things are starting to change. Last week, the so-called Big 6—led by Speaker RYAN; Treasury Secretary Steve Mnuchin; KEVIN BRADY, chairman of the House Ways and Means Committee; and the Finance Committee chairman, ORRIN HATCH—released a unified framework that contains core principles for reform. Among them are a simplified rate structure, the elimination of the alternative minimum tax, and many itemized deductions and incentives for companies to keep jobs on American soil. Perhaps most importantly, the framework rec-

ommends what is widely agreed upon as overdue, which is lowering our uncompetitive corporate rate, which puts American employers and workers at a disadvantage.

Today, it is sad but true that we are divided on many issues in America. But as President Trump and President Obama have suggested, tax reform does not have to be one of them.

I listened to our friend the Democratic leader, Senator SCHUMER, this morning, calling for bipartisan tax reform. They are going to have a chance to do that because, after we pass a budget resolution, I anticipate that in the Senate Finance Committee, Senator HATCH will call up a base bill known as the chairman's mark, which will be open for amendment in the Senate Finance Committee. That is what people have been asking for, a chance to participate in the writing of the legislation in the committee and then to have it come to the floor for open debate and amendment. It is what we call regular order around here. But what I am hearing from our Democratic colleagues is, yes, they want bipartisan legislation, but they don't want to participate in the process of writing. It strikes me as pretty hypocritical. This shouldn't be partisan, as President Obama and President Trump have demonstrated and as Democrats and Republicans alike have said time and again.

We in Washington have no magic wand that will make our Tax Code suddenly disappear, but that doesn't excuse us from working to make taxes and tax compliance a little less painful.

I yield the floor.

The PRESIDING OFFICER. The Senator from Colorado.

LAS VEGAS MASS SHOOTING

Mr. BENNET. Mr. President, last weekend a man camped out on the 32nd floor of the Mandalay Bay Hotel in Las Vegas. He stockpiled 23 weapons and hundreds of rounds of ammunition. He set up bipods and scopes. He brought a hammer to knock out the window. Then, on Sunday, he opened fire. He kept firing for 15 minutes, stopping only to reload and switch weapons. Over 15 minutes, he murdered 58 Americans and injured more than 500.

The day after the shooting, I was in Washington. I had seven or eight meetings, and not a single person in those meetings brought up the worst shooting in modern American history—not one.

I am not sure if it was two mass shootings ago or three when we started to accept this as a normal condition of American life, when we lost our belief that it was within our power to protect our fellow Americans at a country music concert or at a nightclub or at a movie theater or at a school.

I know there are strong beliefs about guns in America—principled beliefs—but there are also steps that the overwhelming majority of Americans want us to take. There are 90 percent of

Americans who think we need background checks for every gun sale, including 74 percent of NRA members. There are 89 percent of Americans who think we should prevent the mentally ill from purchasing guns. There are 82 percent of Republicans who want us to bar gun purchases for people on the no-fly or terrorist watch list. Yet Congress has done nothing to respond to the American people. We did nothing after Aurora, after Newtown, after Orlando—nothing.

Unlike Washington, in Colorado, after the two mass shootings in Aurora and at Columbine, our legislators rose to the occasion and made tough choices after we suffered two of the worst mass shootings in our Nation's history. After the massacre at Columbine, we closed the gun show loophole. After the tragedy in Aurora, we strengthened our background checks in a Western State. Last year, those background checks blocked 8,704 people from buying guns. That may sound like a lot, but 380,000 people applied for guns in Colorado last year. That means just 2 percent of those folks who applied were blocked and that 98 percent were able to buy guns without a problem.

Who were the 2 percent whom Colorado is blocking but whom this Congress fails to block? Among them were murderers and rapists and kidnappers and domestic abusers.

No one could come to this floor and tell me Colorado is worse off because we have kept guns out of the hands of those people. The average wait time for those background checks is 12 minutes. That strikes me as a fair tradeoff to keep guns out of the hands of murderers and kidnappers and rapists. Yet here in Washington, despite now an annual tragedy—tragedy after tragedy—Congress has done nothing. We haven't even done the simple things like close the gun show loophole or stop people on the terrorist watch list from buying weapons.

This is not about taking guns away from people who have them. It is about keeping guns out of the hands of people who nearly everybody agrees should not have them. It is about stopping more people like the Las Vegas killer from modifying his rifles to become almost fully automatic and far more deadly. I cosponsored a bill this week to ban those modifications, and I am encouraged that some of my Republican colleagues seem to be open to that idea.

I know we cannot stop every madman or every random act of violence in this country—we cannot—just as we cannot stop every murder from happening, but that does not mean we should not make them less likely or that we cannot take steps to limit their harm, steps that are backed by the overwhelming majority of Americans and that are fully consistent with the Constitution.

I remember, after the shooting at the Pulse Nightclub, I was supposed to take my daughter to camp that day.

She was going to be away from us for a month. I can remember I did everything I could to keep her from hearing the news that day, as the numbers of fatalities increased during the course of the day, because I didn't want her to leave us—she was about 12 at the time—with a sense of fear, the fear I felt and the country felt. I am so sorry my children and America's children have to grow up in a country where mass shootings are common, where we are beginning to see them just as part of our lives.

I heard somebody the other day on television say that is the price of freedom. What a shame that somebody would say that in the United States of America. What a surrender that represents to our children and to the victims of these crimes. I didn't grow up in that America, but conditions have changed. We have let it happen. The result is, we now have an entire generation of Americans—of our countrymen, our sons, and our daughters—who are growing up with a reasonable fear that they could be victims of a mass shooting or that their moms or their dads might not come home one day.

I think our kids have enough to worry about. They have every right to see a movie with their parents, to go dancing with their friends, or to see a concert on their one night off without having the fear of being shot down by people who have no business carrying such powerful weapons. They have a right to expect that this Congress will finally do something about gun violence in our country—violence which is far greater than anywhere else in the industrialized world.

In the wake of these horrific acts, as always, Americans spring into action. First responders secure the area and care for the wounded. Neighbors hold vigils to honor the victims and support grieving families. Journalists shed light on what happened and why. Citizens speak out to demand action from their elected officials. They are doing their jobs, and it is time for Congress to do ours.

I yield the floor.

The PRESIDING OFFICER (Mrs. FISCHER). The Senator from West Virginia.

TAX REFORM

Mrs. CAPITO. Madam President, last week, I rose to talk about the importance of tax reform. I believe this is a policy issue we cannot talk about enough and that we cannot emphasize enough. So, today, I rise to talk about how important the reform is to our small businesses, and in the coming weeks, I will be up here to talk about other important aspects of tax reform.

We are all from different States and other parts of the country, but we all know small businesses are a major economic driver in our country, as 95 percent of businesses in the United States are small businesses, and that number is even higher in my State of West Virginia. Small businesses employ more than half of West Virginia's workforce.

Yet our small businesses face a marginal tax rate as high as 39.6 percent. At the same time, their effective tax rate can vary widely. In fact, a CNBC survey showed that 22 percent of small businesses cannot really say what their effective tax rate really is.

Think about that.

If you are a small business that is a partnership or an LLC, then your profits are going to pass through to you and be taxed at the individual rate. There are currently seven individual tax brackets. Then you have credits and deductions. There is also a self-employment tax, and the list goes on. On top of that, small businesses can have Social Security and Medicare taxes, a Federal unemployment tax, and employment taxes. That is not even taking into account taxes like a State-level income tax or property tax and more. That is why businesses and individuals spend billions of dollars a year to comply with the Tax Code. That is more than 18 hours for every man and woman and child in the United States of America. If I could give a visual here, that is basically 3 million people working full time on taxes for small businesses at a cost of \$195 billion.

The point is, it is complicated. Our Tax Code is too complicated, and that is part of what tax reform is about—simplifying the Tax Code. If Congress can simplify the Tax Code just to cut compliance costs in half, think of how many significant resources that would free up that would be better used to grow the economy, create jobs, raise wages, and expand businesses.

The National Federation of Independent Business, which represents 325,000 small businesses across this country, called this tax reform framework a good start, and it has urged us to take swift action. According to a survey by Paychex, 41 percent of small business owners want tax reform to be the very top priority.

Whom will these reforms really help? We are going to have a long discussion on this. This is just part of whom they will help. They will help the small businesses that employ so many people in my home State of West Virginia. They will help people like Eric Hott, of EH Chocolates & More, from Hampshire County. Eric has a great story. Eric grew up on a farm in Kirby, WV. His mother was from Hornberg, Germany. While growing up, his grandmother was always cooking something. After graduating from high school, Eric moved to Germany to begin a culinary apprenticeship. By 2006, he had a chef apprenticeship at a five-star hotel in Germany. He went on to serve at events like the G8 Summit and for guests that included the German Chancellor and his First Lady. After running a patisserie in Germany, he moved to Switzerland, where he refined and perfected the art of chocolate-making. That sounds good to me. Then what did he do? He wanted to come home. He returned home to West Virginia. He went back to Kirby, WV, and started his own

small businesses—first EH Chocolates & More and, later, Farm Fresh Produce. Both are growing and delicious businesses.

Small businesses employ middle-class Americans who power this and other small businesses across the country. We need more folks like Eric—lots more—who are willing to take the risk, who have a good idea, and who want to stay and work in their own homes in rural America and certainly in our State of West Virginia, which has had a major economic downturn. We need more Eric Hotts. We need to simplify the Tax Code for small businesses and let them focus on what they do best, which is refining their products, providing their services, and providing jobs for people in their various areas.

As much as any other policy that Congress can advance, tax reform will promote growth and provide job opportunities across this great country. Across the entire country, only two in five distressed communities have seen any job growth during the past 5 years. Fully 50 percent of U.S. job growth has occurred in just 2 percent of our country's counties.

We need to change that. We need to help small businesses that are major economic drivers in every part of our country. It is no wonder that small businesses have found it difficult to open, let alone succeed in many parts of our country. Because of our outdated Tax Code, real wages for most workers have barely increased for decades. By modernizing our Tax Code, we can create more opportunity and higher wages for Americans. We can achieve a simpler system with lower rates that is good for business and workers and, from the description I just put forward, would be a good time saver and resource saver.

The best thing about this in terms of small business is that it would lead to more jobs. Let's create an environment that leads to more investment in our States and continues to grow and build jobs. These are the changes hard-working West Virginians and Americans are hungering for. In order to make West Virginia the best place to live and work, now is the time for tax reform.

I look forward to working with my colleagues to make this a reality. Doing it will benefit so many—everyone in this country.

I thank the Presiding Officer and yield the floor.

The PRESIDING OFFICER. The Senator from Arizona.

(The remarks of Mr. FLAKE pertaining to the introduction of S. 1937 are printed in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

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