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House of Representatives

The House was not in session today. Its next meeting will be held on Thursday, October 19, 2017, at 12 p.m.

Senate

WEDNESDAY, OCTOBER 18, 2017

The Senate met at 9:30 a.m. and was called to order by the Honorable RAND PAUL, a Senator from the State of Kentucky.

PRAYER

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

Let us pray.

Eternal Spirit, today we praise You with our whole heart. You continue to exceed our expectations with Your bountiful blessings and tender mercies.

Inspire our lawmakers to remember Your generosity to them and this land we love. In these days of stress and strain, continue to be the shepherd who will guide them to Your desired destination.

Lord, thank You for forgiving our sins, healing our sickness, filling our lives with good things, and surrounding us with Your love. Continue to be a celestial parent to our Nation and world, sustaining us all with Your tender compassion and mighty power. God of mercy and grace, transform our dark yesterdays into bright tomorrows.

We pray in Your marvelous Name. Amen.

PLEDGE OF ALLEGIANCE

The Presiding Officer 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.

APPOINTMENT OF ACTING PRESIDENT PRO TEMPORE

The PRESIDING OFFICER. The clerk will please read a communication to the Senate from the President pro tempore (Mr. HATCH).

The legislative clerk read the following letter:

U.S. SENATE,
PRESIDENT PRO TEMPORE,
Washington, DC, October 18, 2017.

To the Senate:

Under the provisions of rule I, paragraph 3, of the Standing Rules of the Senate, I hereby appoint the Honorable RAND PAUL, a Senator from the Commonwealth of Kentucky, to perform the duties of the Chair.

ORRIN G. HATCH,
President pro tempore.

Mr. PAUL thereupon assumed the Chair as Acting President pro tempore.

RECOGNITION OF THE MAJORITY LEADER

The ACTING PRESIDENT pro tempore. The majority leader is recognized.

THE BUDGET AND TAX REFORM

Mr. McCONNELL. Mr. President, it goes without saying that the Obama years were not easy for America's middle class. Many of the men and women we represent felt forgotten over the last decade. They found themselves stuck in a stumbling economy without the opportunity to get ahead, looking on as paychecks stagnated, jobs moved overseas, and government spent far beyond its means while middle-class belts tightened.

In my State and in so many more around the country, these are the problems that faced many families and communities over the last 10 years, and they are the concerns at the heart of the comprehensive budget that the Senate just voted to proceed to yesterday. This budget is a serious plan to put our country on a more responsible fiscal path and also to set us on a course for a more fulsome economy that lifts up the middle class.

On the fiscal side, it provides a path to balance with serious reductions to the growth of Federal spending, complying fully with previous spending caps while also providing a way to increase defense resources in the event that a bipartisan agreement on those caps can be reached.

On the economic side, it clears the way for committees to continue their critical work to spur steady economic growth while providing legislative tools to advance tax reform—the single most important action we can take today to help our economy reach its full potential.

As we all know, our archaic Tax Code is a significant roadblock standing in the way of America's economic future. It holds back families and small businesses. It makes it harder for those who are not well-connected elites to succeed. It even incentivizes companies to send jobs and investments overseas. That is really, clearly wrong.

In today's increasingly competitive global economy, we cannot afford a tax code that forces American workers to compete against foreign competitors with one hand tied behind their backs,

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



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as our current code does. We need to act.

Under Chairman HATCH's leadership, the Finance Committee has made progress developing commonsense tax reform goals. With further instructions from this budget, the committee will be able to complete its work and report legislation that promotes economic growth, helps keep more money in the pockets of hard-working men and women, and closes special interest loopholes while preserving core middle-class incentives.

Our tax reform goals center on a few things: bringing more jobs and investments to our country and then keeping them here, making the Tax Code fairer so it doesn't benefit just wealthy elites, and lowering rates so hard-working families are able to keep more of their paychecks.

The main goal is this: We want to take more money out of Washington's pockets and put more money in the pockets of hard-working men and women throughout our country. These are goals shared by the President, by his team, and by Senate colleagues. They are certainly shared by our Republican colleagues. I would think they would be shared by all of us, on both sides of the aisle, and our Democratic friends did share them until just recently. I hope they will continue to support these commonsense goals rather than just blindly oppose this effort to fight corporate offshoring and to eliminate loopholes for the wealthy, simply because they don't like the current occupant of the White House.

There is no need for our Democratic friends to continue inventing reasons to oppose tax reform or to make more claims designed to distort reality. I hope they will decide to change course and work together in a serious way to accomplish what should be bipartisan goals—goals they once vocally supported, seemingly until President Trump came along.

Let's deliver relief to American workers and families with an economy that reaches for its true potential once more, and the next step to get there is to pass the comprehensive budget before us with its tools to move our country forward.

I wish, once again, to thank Chairman ENZI and the members of the Senate Budget Committee for their fine work on this budget.

RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

CONCLUSION OF MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Morning business is closed.

CONCURRENT RESOLUTION ON THE BUDGET, FISCAL YEAR 2018

The ACTING PRESIDENT pro tempore. Under the previous order, the

Senate will resume consideration of H. Con. Res. 71, which the clerk will report.

The legislative clerk read as follows:

A concurrent resolution (H. Con. Res. 71) establishing the congressional budget for the United States Government for fiscal year 2018 and setting forth the appropriate budgetary levels for fiscal years 2019 through 2027.

Pending:

Enzi amendment No. 1116, in the nature of a substitute.

The ACTING PRESIDENT pro tempore. Under the previous order, the time until 3 p.m. will be equally divided between the managers or their designees.

The Senator from Wyoming.

Mr. ENZI. Mr. President, this week the Senate is debating a fiscal year 2018 budget resolution focused on growing America's economy through tax policies that put more money in the hands of hard-working Americans. Tax reform is long overdue and is needed to jump start our Nation's economic growth. It is crucial that Congress approve this fiscal framework in order to eliminate the dated and stifling tax policies that are holding back not only investment and productivity but American families. It is time for more jobs, fairer taxes, and bigger paychecks.

The tax reform framework recently announced by the President and congressional leaders represents the beginning of a process aimed at boosting America's economic growth and putting more money in the pockets of everyday Americans. That tax framework has to be defined by the Finance Committee. This sets up a process so that can be done as easily as possible.

It is crucial that we allow U.S. companies—large and small, especially small—to better compete both at home and overseas, which will make the United States more attractive for investment and to do business. This will improve our competitiveness, it will help keep good paying jobs here at home, and it will bring back jobs that have been lost.

Lowering taxes on small businesses will also help unleash the ingenuity of America's job creators. We are the most ingenious and most inventive in the world.

Unfortunately, as many hard-working families personally understand, our economy has experienced 8 years of stagnant growth. This economic downturn and slow growth has resulted in a lost decade that has cost the Nation millions of jobs.

Family income is not rising as fast as it should, which has real consequences for our future. When family incomes fail to grow, it becomes difficult for parents to pay for their children's education and for their own needs. Sluggish family income growth also means less money for retirement or healthcare and makes it harder to save for a downpayment on a house.

It is no surprise that incomes are stuck, given America's overall economic stagnation over the past decade.

Without wage growth, American families find it difficult to improve their standard of living. We must do better for these hard-working American families, and this budget resolution will help put our Nation on a better fiscal track with a combination of restrained spending, reduced tax burdens, and a growing economy.

The budget puts in motion a process to cut taxes for American families and job creators by \$1.5 trillion over 10 years. In addition to keeping more money in the pockets of hard-working families, tax reform done right will spur investment and reinvigorate productivity here at home.

America's tax system is incredibly complicated. This budget will provide Congress with the opportunity to make more Tax Code simplifications and make it fairer for all Americans. We especially want to make sure families, small businesses, and workers are not penalized for their success.

Simplifying the Tax Code is an important part of tax reform efforts. America's current code is made up of more than 4 million words. That is seven times the length of Leo Tolstoy's "War and Peace," and it is more than two times the combined length of the complete works of William Shakespeare and the King James Bible.

The National Taxpayers Union recently released some figures that calculate the burden of tax compliance for families and small businesses. The National Taxpayers Union learned that the total annual time burden of tax compliance is more than 6 billion hours. Let me repeat that. The total time burden for tax compliance is more than 6 billion hours. That is a lot of family time. That costs families and small businesses nearly \$34 billion a year on tax software and other out-of-pocket expenses, as well as—this is the important part—\$229 billion in time and labor to comply with the Tax Code. The Tax Code's combined burden of \$263 billion is more than the gross domestic product of 154 nations.

To understand just how complex and outdated the U.S. Tax Code has become, it is important to put it in the historical context of how it has grown over the years. In 1913, the 1040 Income Tax Form consisted of three pages, with one page of instructions. More than 100 years later, that same form now consists of 2 pages, with 106 pages of basic instructions and, depending on taxpayer circumstances, 13 separate schedules, each with numerous pages of instructions. In fact, there are more than 70,000 pages of instructions in total. This is why, every tax season, Americans are forced to wade through an ever-changing labyrinth of forms and regulations when they file their returns.

Each year, hard-working families navigate a minefield of tax definitions and tax tests in order to fully reap the benefits of tax credits. Is it any wonder that many who are eligible may not even claim these credits because of this