Why has the majority leader done it? The hard right, frustrated by the failure of repeal and replace, has, for months, been pressuring Senator MCCONNELL to do something aggressive. Senator MCCONNELL, once again, despite his desire to make the Senate work—and I believe that is sincere—is bending to the hard right of his party by jamming through these judges, breaking the norms and traditions of the Senate in the process. I intend to oppose these extremist nominees.

REPUBLICAN TAX PLAN

Mr. SCHUMER. Finally, Mr. President, on taxes, the Republicans have promised to release the details of their tax plan this week. After months of talking about a plan with very few specifics, we will finally get to see how the Republican leadership plans to rewrite the Tax Code. From all indications so far, the details of the Republican tax plan will be cheered by those in the country clubs and corporate boardrooms. Working Americans, on the other hand, might not have very much to cheer about.

The top 1 percent, law firms, hedge fund managers, can celebrate a lower top rate and an enormous new tax loophole in the form of lower rates on passthroughs. People who will most take advantage of these passthroughs are not small businesses. They can't afford all the lawyers and stuff. It will be the biggest, the most powerful, the richest, the wealthiest 5,200 families in America—those with estates over $5 million—who can celebrate the absurd repeal of the estate tax. Corporate America can celebrate hundreds of billions in tax cuts, which large corporations usually spend, not on new jobs—it is not what the history shows—but on CEO bonuses, stock buybacks, dividends. So while the wealthy and well-off will be busy celebrating the new tax breaks they might get if the Republican plan passes, working America will be looking over their shoulder at some real tax hikes.

Republicans are debating how to eliminate or reduce State and local deductibility—a bedrock, middle-class deduction claimed by nearly one-third of all taxpayers, the vast majority of whom make less than $200,000 a year. The Republican framework says they are going to eliminate the deduction, which totals tens of thousands of dollars a year for many working families. That is why removing State and local raises $1.3 trillion in revenue, and the GOP plans to spend that tax increase they are getting from the middle class on tax cuts for big corporations and the superrich. To be clear, it is a $1.3 trillion hike on middle-class families.

Now, there is a compromise on State and local deductibility that has been floated in the press. It is hardly much better. The Republicans are talking about continuing to allow State and local deductibility for property taxes but not income and sales taxes. That compromise raises $900 billion, meaning that Republicans, even with the compromise, are instituting nearly a trillion-dollar tax hike on working families to pay for breaks at the very top.

No matter how they construct this compromise, Republicans are still socking it to the middle class and the upper middle class but this time picking winners and losers. Sales taxes hit consumers the hardest. Ending the State and local deductibility for sales tax would fall on the backs of working-class and middle-class Americans, particularly in States like Tennessee, Florida, and Nevada, which don't have an income tax but have a large sales tax. States like Chairman BRADY's, Texas, on the other hand, which have very high property taxes, would be much better off.

Worse still, the tax hike from this so-called SALT compromise would heap pressure on State and local governments across the country to make the agonizing decision about whether to raise taxes or cut spending for services—education, law enforcement, hospitals, highway building—on which their middle-class constituents rely.

A warning to my Republican colleagues from high sales tax States like Tennessee, Florida, and Nevada and high-income States—a lot of Republican Congressmen in those States of New York, New Jersey, California, Minnesota, Virginia, Colorado—that this State and local compromise will not solve your problem. The compromise does not solve your problem. It will still hit your constituents right in their wallets.

Now, another debate on the other side of the aisle is how to cap Americans' pretax contributions to their 401(k) plans. Can you believe it? Here in America, where we want to help the middle class save, where we want to encourage savings, we are making it harder? In layman's terms, here is what our Republican colleagues want to do. They want to tax your 401(k)s. I can't believe my Republican friends are even considering such a bad idea. We have had bipartisan support on expanding the ability to retire, particularly now that so many companies are no longer giving pensions.

Giving Americans the ability to put away pretax dollars for their retirement is one of the few provisions in our Tax Code that encourage early savings. Capping the amount Americans can contribute pretax or, in other words, turning every 401(k) into something more like a Roth IRA, will discourage Americans from saving and handicap their ability to retire with dignity and security now that defined benefit plans are declining.

For years, we Democrats—often joined by Republican colleagues—have fought for policies that would make 401(k)s more attractive, provide greater benefits—in other words, the exact opposite of what the Republican leadership is considering. We have put forward proposals on autoenrollment, increasing incentives for businesses that enroll workers and match contributions and letting small businesses pool together to offer plans. Each of these ideas would encourage more Americans, particularly younger families who have great burdens on them, to start saving early for retirement, which everyone agrees is essential to building up enough of a nest egg to live out your golden years in some degree of dignity and comfort.

The Republican proposals say to every future retiree that they don't care about your ability to retire. They just want to get your tax revenue into Federal coffers as soon as possible so they can give a tax break to the very wealthy—that top 1 percent.

The contrast could not be clearer. Democrats want to expand and enhance 401(k) plans, not cut them and cap them. That is a better deal for American workers and for middle-class families.

So instead of this one-party, secretive approach, Democrats and Republicans should be meeting with each other, talking about tax reform in a bipartisan setting to forge a bipartisan proposal. That is what committees were designed to do. That is what regular order was designed to produce. Just like on healthcare, our Republican friends are straining the legislative traditions of this body and risking their ability to govern effectively—we saw what happened with healthcare—by going at it alone.

The American people expect more of their elected officials than that of an assembly line of partisan legislation, crafted in secret, considered with such haste. I know why our Republican colleagues want to rush this through. They know the more the American people learn about this bill, the more it favors the wealthy over the middle class, the less they will like it. Just like with healthcare, once this bill is unveiled—now only 30 percent of the American people support it and even fewer will. Maybe our Republican colleagues will see the light and work with us to get good tax reform that focuses on the middle class, not on the top 1 percent.

I yield the floor.

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.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

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

Senate will proceed to executive session and resume consideration of the McFadden nomination, which the clerk will report.

The legislative clerk read the nomination of Trevor N. McFadden, of Virginia, to be United States District Judge for the District of Columbia.

The ACTING PRESIDENT pro tempore. The Senator from Texas.

TAX REFORM

Mr. CORNYN. Mr. President, I came to the floor to talk about judges, and I will in just a moment because the majority leader has now filed for cloture—that is a process that will end up in an up-or-down vote—on four distinguished nominees for the circuit court of appeals.

Coming on the tail end of the remarks of the Democratic leader, I must say that sometimes I feel like Washington, DC, is a parallel universe that bears very little relation to the rest of the country or the rest of the world because to hear the Democratic leader talk about some tax plan being written in secret defies the facts. The facts are, this is going to be done in a very public sort of way.

I expect that as soon as Wednesday, the House of Representatives will release their proposal and then, shortly thereafter, the Senate will likewise release its proposal that will then be amended and debated in the Senate Finance Committee just like the House bill will be debated and amended in the House Ways and Means Committee. These will be very public, and indeed they should be because they are going to touch on the ways that I believe we can unleash this sleeping giant of an economy, get the economy growing again, get businesses invested here in the United States, and higher wages and jobs for American families, from which all Americans will benefit, regardless of their tax bracket.

I have read that some of our Democratic colleagues—we heard a little bit of this when the President invited the bipartisan Senate Finance Committee members over to the White House just a week or so ago. Some of our Democratic colleagues said: Well, we haven't been included in the process.

Well, they made it clear that they don't want to be included, but I hope they will change their mind, and they will have that opportunity during the course of the Senate Finance Committee debate and amendment process. No one will be prohibited from offering an idea or debating an idea as we work through the process of a tax reform package that will, as I said, hopefully bring down the taxes for hard-working American families, let them keep more of what they earn, and, in the process, improve their standard of living.

As we reform our business Tax Code—which, as President Obama pointed out in 2011, is literally a self-inflicted wound because we have the highest business tax rate in the world, which makes it more likely that businesses will want to invest abroad in jobs and their infrastructure, rather than invest here in America—we want to bring all of that back here so that investors will invest in jobs in America and so that manufacturers can proudly stamp what they make here in America: ''Made in America.'' That is what we are striving for.

Again, I know our Democratic colleague, my friend, the Senator from New York, has a job to do on behalf of the Democrats. But it is, as I described at the outset, a parallel universe from what is actually happening. It does not bear any relationship to the reality that we have offered our Democratic colleagues to participate with us in growing the economy and giving hard-working American families the opportunity to keep more of what they earn and, thus, improve their standard of living.

Mr. President, at times this Chamber is marked by a spirit of hard work, cordiality, and bipartisanship. Unfortunately, this is not one of those times. Since President Trump's inauguration, our Democratic colleagues have been needlessly obstructing the confirmation of extremely qualified nominees, and lately their focus has been on obstructing nominees for our Nation's Federal courts. But, certainly, their obstruction has been across the spectrum of nominees—slowing down nominees, forcing us to burn time, and then finally confirming nominees which they, by and large, will vote in favor of. This is done for no other purpose than to make it harder for the President, now that he has been elected, to get his team on the field and to serve the interests of the American people and the President's administration.

Lately, as I pointed out, their focus has been on the Federal courts. The majority leader filed four nominations last Thursday, and we hope our Democratic colleagues will think better of dragging out the clock on what is already a certain outcome, which is confirmation of these four nominees. If they do, no one will be surprised.

This year, the Democrats have thrown up every obstacle they can, requiring procedural votes, needless debates, and a lot of time burned here on the Senate clock, with no one on the floor talking about anything one way or the other. It is what we call quorum calls here, when America tunes into what is happening on the Senate floor and there is nothing happening, other than the clerk calling the roll from time to time. That is time we could be using for bipartisan legislation. But the goal here for our friends across the aisle is to cause us to burn the time, keep us from doing the people's work, and obstruct the President's nominees to the Federal bench and beyond.

The irony here is that our Democratic colleagues have even obstructed judges originally nominated by President Obama, so they are not particularly picky in terms of the judges and the nominees they will obstruct. But all they have really accomplished so far is wasting the Senate's time and trying the patience of the American people, who know that there is more productive work to be done than simply having endless quorum calls and silence on the Senate floor while we burn the time on the clock in order to get these nominees confirmed.

Our colleagues know that these tactics will not actually stop a nomination, but they insist on engaging in them anyway, to the detriment of everyone, including the American people. This year, they forced needless cloture votes on seven of eight district and circuit court nominees—more than in any other early Presidency—and they demanded that we use the full 30 hours of floor time per nominee, which Senate rules currently allow for. These are partisan roadblocks that never change the outcome. They are just dilly-dallying. They intend to grind this body's normal procedures to a snail's pace so that nothing much else gets done, and, oh, by the way, then they complain that not enough is being done. That is the tactic. That is the game plan.

By way of comparison, during the first year of President Obama's Presidency, only once did Senate Republicans require a cloture vote on one of the President's nominees. In this Trump administration, Senate Democrats have forced cloture votes on all of the President's nominees except for one. This is all a game to waste time—and maybe a little bit for show.

These tactics don't change the outcome—which is confirmation—ironically, because of the even more cynical ploy adopted by Democrats under President Obama. The Senate used to require 60 votes for confirmation of judges. This permitted the minority to block judges who were truly out of the mainstream or who did not enjoy the support of their home State Senators. Senator Harry Reid, when he was majority leader—just a few years ago—changed all that. But it seems as though it backfired on him. He tore up the rule book when he invoked the so-called nuclear option in November of 2013 and changed the Senate rules to jam through three nominees to the DC Circuit Court of Appeals, eliminating the so-called filibuster because Democrats were upset that the DC Circuit was blocking regulatory overreach by the Obama administration.

Now the filibuster is gone, and I hope that going forward, our Democratic colleagues will recall their previous actions as our caucus proceeds with filling these vacancies. It is good that these outcomes are not in doubt because these positions are too crucial to be left open any longer, even if it means we stay in session over the weekend or at night.

On appellate nominations, we are going to move forward with four—whether the Democrats cooperate or not—because these are nominees who are highly qualified, well-respected jurists and academics. They are the