

I urge my colleagues to take seriously this opportunity we have of changing our Tax Code. It is historic. At the same time, we have to get serious about eliminating our redundant, outrageous, and unnecessary spending.

I yield the floor.

The PRESIDING OFFICER. The clerk will report the pending nomination.

The senior assistant legislative clerk read the nomination of Joan Louise Larsen, of Michigan, to be United States Circuit Judge for the Sixth Circuit.

The PRESIDING OFFICER. The Senator from Maryland.

Mr. VAN HOLLEN. Mr. President. I agree with my colleague from Georgia that we need to simplify our Tax Code. We need real tax reform. We have seen a lot of junk built up in the Tax Code over many years, put there by special interests that seek special deals for themselves—deals that are not enjoyed by the American public. We should do tax reform.

What we should not do is increase our national debt and our national deficits, and we all know that the budget plan that passed this Senate—and just recently passed the House—has written right into it an increase in the national debt of \$1.5 trillion over the next 10 years. In other words, it is engineered right into that bill. So I hope our colleagues who really do care about reducing our national debt will make sure that, as we discuss this tax proposal, we do not increase our national debt.

We should, of course, eliminate unnecessary and wasteful expenditures, but we should not have a tax proposal that increases our debt by \$1.5 trillion and possibly more. As it appears now, that would primarily be done to provide big tax breaks to very wealthy people and big corporations, at the expense of everybody and everything else in the country.

But we will have a fuller debate starting tomorrow when the House Ways and Means Committee unveils its proposal.

#### TEMPORARY PROTECTED STATUS IMMIGRANTS

Mr. President, we have also had a pretty vigorous discussion in this body and around the country about the Dreamers. These are young people who were brought to the United States as kids. They have grown up knowing only America as their home. They pledge allegiance to our flag, and it is really important that in the coming months, we ensure that they have a secure home and place in the country. It is imperative that we address that issue soon because, of course, President Trump has started the clock ticking on their deportation early next year.

But I come to the floor today to talk about another group of people who have not gotten much news coverage but really demand the attention of the country. That is the future of about 300,000 immigrants who came to the United States legally.

They came here escaping horrific conditions in their home country—conditions brought about by war, by earthquakes, and by other natural disasters. They came to the United States under a program called Temporary Protected Status or TPS. It is a humanitarian program that says, if you are fleeing a country because of one of these horrific conditions, during that short period of time, you can legally come to the United States.

For example, Liberia was granted TPS status because of the Ebola crisis. Some Liberians came to the United States to seek refuge and were granted legal status here under that humanitarian program. Haiti was granted TPS status after the 2010 earthquake, which killed over 300,000 Haitians. El Salvador was also granted TPS status because of a devastating earthquake that took place in El Salvador. So these are individuals who came to the country legally under this program to grant protection to people who are fleeing devastating situations. Many of these TPS individuals have been in the United States for over 20 years now. They are small business men and women. They are homeowners. They are contributing to our communities and to our economy.

The reason I am raising this issue today is that 5 days from now, next week, the Department of Homeland Security will announce whether they will continue to allow these individuals to stay in this country, individuals who came here with this protected status, individuals who came here legally, individuals who, in many cases, have been here 20 years or more. In 5 days the Department of Homeland Security will decide whether individuals who came here from El Salvador and Honduras and then made their home here—whether they can stay or whether they will be subject to deportation early next year. The decision by DHS on Haitians who came here under the protected status program is due on November 23.

I think we can all see that while this matter has not hit the headlines yet, it will soon be grabbing more attention around the country.

I come to the floor today to call upon President Trump and to call upon Acting Secretary Duke to make the right call and to make the humane call to allow these individuals to stay in the United States. They are hard-working people who have been playing by the rules.

Let me share the story of Norma Herrera and Miguel Espinal, who fled Honduras back in 1998. Seeking a better life, they fled after Hurricane Mitch. The United States decided that the hurricane was so severe and that it had such catastrophic humanitarian consequences that we should create that little window of time when people could come here legally. They applied, and they were granted protected status. They have worked very hard to build and create the American dream

in Riverdale, MD. They have a 14-year-old son, Miguel Junior. He is a freshman at Don Bosco Cristo Rey High School in Takoma Park. Unfortunately, their son now lives in fear that if the Trump administration doesn't extend that protected status next month, his parents could be deported to Honduras early next year. In other words, if TPS is not extended for Hondurans and others from those other countries, they will be in the same position.

Jose Ramos is a TPS resident who owns his own freight company and has his own home. He is actually a job creator. He employs other people in our community. The question is whether he will be allowed to stay.

I want to emphasize that in order to continue under the TPS status, these individuals have to be vetted every 6 to 18 months to make sure that they are here working and that they are law-abiding. The statistics overwhelmingly show that these are exactly the kinds of people we want to have in the United States helping in our communities and helping build jobs. For example, 94 percent of the men and 82 percent of the women are working, and they have provided community services as well. In fact, many of these individuals are helping provide hurricane relief down in Texas.

So I come to the floor today simply to urge our colleagues to call upon the President and the Trump administration to make the right decision with respect to these individuals who, No. 1, came to the United States legally, under a humanitarian program; No. 2, go through a periodic vetting process to ensure that they are playing by all the rules; and No. 3, in many cases they have been here as long as 20 years, have built small businesses, are living in our communities, and have children who are American citizens.

I call upon all of us to ask the administration to make the right decision next week so that these people who have contributed to our communities and to our country are allowed to stay and not be subject to deportation early next year.

Let's do the right thing for our country. Let's make sure that we continue to allow these individuals who have played by the rules and who have come here legally to stay and continue to contribute to our country.

I yield the floor.

The PRESIDING OFFICER. The Senator from Florida.

Mr. RUBIO. Mr. President, I ask unanimous consent to speak as in morning business.

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

#### TAX REFORM

Mr. RUBIO. Mr. President, tomorrow the House will announce its plan for tax reform as a starting point. I doubt everybody here will agree with everything that is in it, but I imagine we will find a lot of good in it, and it will be a good starting point for this debate. But it actually is about a broader

topic that I hope will be a part of our conversation about tax reform because it hasn't been enough of a part of our national discourse over the last 20 years.

When we think about the history of this country, one of the things that truly distinguishes us is not that we have rich people. Every country in the world has rich people. We have an extraordinary amount of success. We have earned success in this country, and we celebrate it; we don't criticize it. But every society in the world has rich people.

Sadly, we are also not the only country that has people who are poor, who are struggling. That is something that challenges our principles, as a nation founded on the idea of equal opportunity to life, liberty, and the pursuit of happiness. But the one thing that really distinguishes America is that, by and large, the overwhelming number of Americans do not consider themselves to be either rich or poor; they consider themselves to be hard-working people. We can come up with any term we want, whether it is middle class or working class, but these are basically people who work hard every single day to provide not just a better life for themselves—to be able to retire with dignity and leave their children better off than themselves. They take pride in that. What they value is not how much money they make or how many things they own; it isn't even the title of the job. They value the dignity that comes from the work they do, and, more importantly, they value what it allows them to do, and it is not complicated things. It allows them to own a home in a neighborhood that is safe—not a mansion, but a home. We see that every weekend. People spend countless hours to constantly keep up the home that they take great pride in, and they take great pride in their children and their churches and their synagogues and their religious organizations and the voluntary groups that they belong to. This has been the fundamental core of our country.

That does not mean that others who do not fit that profile are not important to the country, as well, but it is what distinguishes us because most countries in the world don't really have that. In most societies in human history, you are either rich or poor. There are a lot of poor people and a handful of people in whom all of the wealth is concentrated. That sort of dynamic is what has separated us from the rest of the nations on Earth and, to this day, in many ways still does.

This is something I talk about not because I read about it or because I saw a documentary about it last weekend, but because, in many ways, I lived it. My parents were that. Neither one had much of an advanced education. I don't know how far my dad went in school—probably not beyond third or fourth grade; my mom, perhaps not much more than that. They actually came to this country and barely spoke any

English when they arrived. They had to struggle to learn it, but they did. They ended up being a bartender and a maid. People who know me or who have heard me speak before know that story. It is one I tell not because I want you to know more about me but because I want you to understand what motivates me in public policy.

Even though my dad worked in the service sector his entire life and my mother did as well, they owned a home and they retired with dignity. All four of their kids went to college. That was possible through a combination of things: jobs that paid enough and the ability to have programs like Social Security and Medicare that allowed them to retire with dignity—programs they paid into all of the years they were working.

The reason I raise this is that people who fit that profile have been hurt more than anyone else over the last 15 to 20 years. It is not necessarily anyone's fault. The economy has changed. For example, the jobs my parents once did don't pay nearly enough to afford today what they could afford back then. As a bartender and a maid today—if my parents were doing that now, I am not sure what house they would buy in Miami-Dade County, where I live. I am not sure they would be able to buy one anywhere near where we live now, not because our neighborhood is some fancy place but because everything costs so much compared to how much those jobs paid then.

So everything costs more, the jobs aren't paying enough, and then they were hit with the recession. That is just the nature of changes in our economy. Many people lost their jobs altogether. The industry they were once in vanished. It went to another country or machines took their place or they just don't need as many people as they used to because they are able to do more with fewer employees.

Then they were hit with this recession, and it really hit them badly. Maybe it wiped out their retirement savings; it cut in half the value of their home, the most important investment they have, and to this day they haven't fully recovered.

Then you add to all of that the idea that in American politics today, we spend an extraordinary amount of time debating how we can help everyone else except for them. I don't think we do that on purpose or that people around here don't care about people like that. I don't know why it happens; I am just telling you that it has.

The result is somewhat of a little bit of resentment, but certainly there is a sense of isolation and the notion and the belief that they have been left behind. They are upset about it, and they have a right to be. It is not just about money, and it is not just about economics; it is about the values of hard work and dignity and responsibility and doing what you need to do to be a good citizen of this country and con-

tribute to its future but also doing what you need to do to raise your family and instill in them the values you think are important.

I think it would be a terrible mistake to enter into tax reform—perhaps one of the most meaningful public policy debates we will have had in this city, certainly in the time I have been here and perhaps for the better part of two to three decades in terms of our economy—without in any way talking about what tax reform means for the millions of Americans I just described. The one thing it should mean is that for those jobs that have left, some of them should be able to come back because, frankly, our own policies have forced some of those jobs to go somewhere else. When other countries are making it easier to open up factories and create jobs over there instead of over here, we are going to lose some of those jobs. I am not saying all of them were a result of that, but a lot of them were. If we have tax policies, as we do, that do not allow us to compete and create those jobs here, we have to reverse that.

Tax reform should be about that, but it also has to be about working Americans—not Americans who are rich and can hire fancy accountants and lawyers and even lobbyists to help them create special tax statuses. I am not talking about Americans who are depending on government programs. I am not talking about disability or Medicare or Social Security—programs they have paid into; I am not talking about programs that assist anti-poverty programs—a whole other topic that we should talk about one day because some of them aren't working the way we hoped they would in terms of helping people escape poverty. I am talking about people who work and they make just enough to not qualify for any of that stuff but not nearly enough to afford the cost of living. That is just them. You add to that the cost of raising those children. It is more expensive to raise kids today than ever before, and the costs keep going up, and the paychecks are not keeping pace.

There is nothing we can do in tax reform by itself that solves all of those problems, but there is no way we can do tax reform without addressing the millions of Americans who feel as though every time there is a debate in Washington, it is about helping everyone else except for them.

Take, for example, the issue of the child tax credit, which is called the child tax credit, but it really is about helping families—parents and children. Take, for example, a married couple with two children. Let's say one of them works in a warehouse and the other one is a home health aide. These are not unusual jobs to find in the economy.

Let's say, based on the Bureau of Labor Statistics, their annual income combined is going to be around \$55,000 a year. Depending on where you live—that is not a lot of money probably

anywhere in the country, and it certainly isn't a lot of money where I am standing now or where I am living now in Miami. If we do the whole framework on tax reform but do nothing on the child tax credit and leave it as it is, that couple making \$55,000 with two children—if we do nothing—they are going to have a tax increase of \$738. I cannot imagine a single person here voting for a tax reform package that does nothing on the child tax credit and thereby raises taxes on a couple making \$55,000 a year with two children by a penny, not to mention \$700 a year.

What if we do a little less, as some people are suggesting? Let's just raise the tax credit to \$500, but let's not make it refundable against payroll tax. They will get a tax cut of about \$263. When you compare that to some of the tax cuts we are going to see in other parts of this tax reform, I would say that is not nearly enough, certainly not enough to make a difference.

But what if you do this: What if we double the value of the tax credit from \$1,000 to \$2,000 and make it refundable toward payroll tax? That couple with those two children will have a tax cut of \$1,263. That doesn't solve all of their problems, but it makes a difference.

I can give other examples. Others we will get to in the weeks to come and the days to come, but let's just take a family like the one I grew up in—a bartender and a maid. The median income of the bartender and the maid is about \$42,000, \$43,000 a year. They have three children. Without anything in the child tax credit—we just leave it the way it is and do the framework—they are going to pay \$1,276 more in taxes. Can you imagine a tax reform plan that raises taxes on a bartender and a maid with three children, making \$43,000 a year, and it raises their taxes by almost \$1,300 a year? Who here is going to vote for that? I dare you. You won't. Actually, I don't dare you. I don't want you to vote for that. That is not what we are going to do.

So let's just do this symbolic thing: Raise it by \$500 and make it nonrefundable. They will get a tax cut of about the same—\$233. You might as well keep it because it won't make any difference. But what if we doubled the value of the child tax credit and made it refundable toward payroll tax. Then, their tax cut is \$1,733. That is a tax cut. That is the direction we have to go.

I have heard some people say we shouldn't make it refundable to payroll tax because that is just more people who aren't paying anything in taxes. They are talking about the income tax. That is the way people here talk and think. That is the way economists think and the way accountants might think. But for the people who work and get a paycheck every week or every two weeks, when they get that paycheck, it shows that money came out of their paycheck. It doesn't matter if that money went into income tax or payroll tax; that is money they earned

that you took away, using the power of government. They are paying taxes. Whether they are paying income tax or payroll tax, they are paying taxes. If you want to help people who are working but who don't make enough, then the only way—and they are trying to raise a family—the child tax credit is the best way to do it.

So as we move forward, I truly hope that some of these voices I hear, treating the child tax credit as some sort of welfare program or giveaway or gimmick, well, reconsider that attitude. Reconsider that attitude because the child tax credit applies only to families who are working, who make less than a certain amount of money, and who are raising children, our future taxpayers.

I am going to ask this: If our Tax Code does not help working families, given all the other challenges they face, how—that is inexcusable. How can we pass tax reform that is loaded up on how we are going to help the business sector—and it should, because it creates jobs and it will have higher pay down the road and billions upon billions of dollars to help the poor—but do nothing for the backbone of our economy, the one thing we all say that we take extraordinary pride in, the working class, the working people of this country? There is no way we can have a tax plan that doesn't do those things—no way. If we do head in that direction, that will convince millions of Americans that they were right all along, that the people in charge of this country, in both parties, and the people who advise them don't care about, look down on, and have no idea about what life is like for people like them, who work hard every day, who seek nothing from the government other than a fair chance. That is all they want.

All I am advocating for is that we allow them to keep more of their own money so that they can provide for their families and a better future and rebuild those working-class values and that working-class backbone that I believe are what has made America so great.

I look forward to continuing to work in this direction. We better do something real, and we better do it right; otherwise, I don't know how we pass tax reform. I am hopeful that is where we are headed. I know we still have some work to do, and I know tomorrow is only a starting point. But I will repeat, once again, any tax plan that doesn't cut taxes for working families with children is not one worth supporting. I hope that is the direction in which we will move.

I yield the floor.

The PRESIDING OFFICER. The Senator from Hawaii.

Ms. HIRONO. Mr. President, the American people depend on the Federal judiciary to be fair and unbiased. A judge should decide a case based on the facts at hand and the law, not in service of a particular ideology.

Over the past 9 months, I have been deeply concerned that President Trump

is nominating judges to lifetime appointments on the Federal bench, people who share his ideology rather than judges who apply the law fairly and follow precedent. President Trump has made his ideology very clear during his first months in office: He is anti-immigrant, anti-union, anti-worker, and anti-woman. He prioritizes the interests of corporations over the rights of individuals. I am not often given to hyperbole, but in this case I am so alarmed by Donald Trump's nominees to the Federal bench that calling them extreme is not extreme.

Congress has a constitutional obligation, through advice and consent, to fight back against these types of appointments. This is particularly important for circuit court judges, but under Republican leadership, the Senate is shirking its responsibilities. Too often, we are forced to consider too many judges at one hearing.

The Judiciary Committee has already had nearly as many hearings with two circuit court nominees on the hearing agenda in 9 months as the Obama administration had in 8 years. Sometimes they even add district court and Department of Justice nominees to an already crammed hearing agenda. That is not right. Each circuit court nominee should be considered in a separate hearing.

There was a time when there was consensus that controversial nominees needed more scrutiny. Apparently, this President is sending us who he deems the best and the greatest nominees, and we are supposed to trust him that they will safeguard our rights and treat all Americans fairly. In short, this I cannot do.

The Senate Judiciary Committee has an obligation to vigorously vet and question these nominees, and we expect them to be honest, candid, and complete in their replies. We have had a number of very frustrating exchanges so far at these nomination hearings.

On several occasions, nominees have disavowed direct quotes of their past writings and comments, even when members of the committee repeat them word-for-word and follow up with specifics to the contrary. Sometimes the nominees will acknowledge their past statements, but they think we are naive enough to believe them when they say that, if confirmed, they will "follow precedent."

Give me a break. As circuit court judges, they will be involved in setting or rewriting precedent if the judge goes in that direction—which a judge could very well do. Some have even written that they think that is what lower court judges are permitted to do. I am talking about district court judges.

CONFIRMATION OF AMY BARRETT

Just a short time ago, the Senate narrowly voted to confirm a nominee who would apply her own ideology to the decisions she makes rather than the law or precedent, and this nominee is Amy Coney Barrett.

As a professor at the University of Notre Dame Law School, Ms. Barrett's