the give and take of discussion'' and is ''very fair, considerate, and encouraging.''

Moreover, as a bipartisan group of more than 100 law professors put it in a letter to the Judiciary Committee, Professor Bibas's ''fair-mindedness, conscientiousness, and personal integrity are beyond question,'' and in their view, ''his judicial temperament will reflect these qualities and . . . he will faithfully discharge his duty to apply the law fairly and evenhandedly in all matters before him.''

Professor Bibas also reminded us that he, like Justice Gorsuch and Justice Eid, believes in a fair-minded approach to the law. In his words, ''People need to know and believe that judges will apply the law impartially and evenhandedly to all litigants, regardless of their wealth or power.'' He is right. Let's join together in supporting him today.

I would like to once again thank Judiciary Committee Chairman GRASSLEY for all his work to bring these impressive nominees to the floor. Together with the President, we will continue working hard to put judges on the Federal courts who will uphold the law as it is written, not as they wish it were.

TAX REFORM

Mr. McCONNELL. Mr. President, on another matter, the Obama years were not easy for America's middle class. For many, steady work became harder to find, paychecks stagnated, and opportunities faded. America's middle class deserves better after a decade of drift, and we are working hard to deliver for them.

Tax reform is the single most important thing we can do today to get the economy reaching for its true potential again. That is why the Senate recently passed the legislative tools to advance it. That is why the House recently did the same. And because we did, later today, after months of hard work, the House's tax-writing committee will unveil its version of tax reform legislation.

I commend Chairman BRADY and the members of the Ways and Means Committee for their hard work in unveiling this critical legislation today. This announcement is more positive momentum from our colleagues over in the House, and I look forward to continued work with them as we move forward. Here in the Senate, the Finance Committee will continue its work on tax reform legislation as well.

Both Chambers are working on this at full steam because we are committed to achieving our mutual tax reform goals for the middle class, working families, and small businesses. Our main goal is this: We want to take more money out of Washington's pockets and put more in yours. This goal is shared by the American people, it is shared by the President and his team, and it is shared by Republicans in the House and in the Senate.

The goals of tax reform used to be shared by our Democratic colleagues as well. Over many years, multiple Senate Democrats, including the Democratic leader himself, have called on Congress to pass reform. But then something changed. It was the President who changed, it seems.

Now we are reading reports that our friends across the aisle plan to oppose any tax reform bill at all, regardless of what is in it. It seems that Democratic leadership is praying that this chance to put more money in the pockets of the middle class will not succeed. But why? To protect incentives and encourage companies to ship jobs overseas? I thought they were against those. To prevent working families from keeping more of what they earn? I assumed we were all for that. According to recent news reporting, Democrats apparently want to tank tax cuts for the middle class because it might give them a political leg up. In other words, it seems that this is some kind of game to them.

I certainly hope what we read is not true. I certainly hope Democrats will take note of the fact that their latest false talking point about tax reform just got debunked today as well. This effort is way too important for any of that. I hope our friends will decide to work with our colleagues in a serious way instead. That is what their constituents sent them here to do, and that is what their constituents deserve after the last decade of economic disappointment. There is no reason for our Democratic friends not to work across the aisle in a serious way to help shape this critically important effort.

I thank Chairman HATCH and Chairman BRADY for their commitment to tax reform and regular order. Through the committee process, Members on both sides of the aisle will have the opportunity to offer input as the tax reform effort advances. Today's announcement is an important step forward for that process, as well as for our once-in-a-generation opportunity to fundamentally rethink our Tax Code and deliver real relief. It has been 30 years since we did that. It is time to do it again.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

RESERVATION OF LEADER TIME

The PRESIDING OFFICER. Under the previous order, the leadership time is reserved.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to executive session and resume consideration of the Eid nomination, which the clerk will report.

The legislative clerk read the nomination of Allison H. Eid, of Colorado, to be United States Circuit Judge for the Tenth Circuit.

The PRESIDING OFFICER. The Senator from West Virginia.

TAX REFORM

Mrs. CAPITO. Mr. President, I rise to give my fifth in a series of speeches addressing what I think will be a monumental achievement of this Senate and House when we pass our tax reform bill.

I have spoken previously about how I believe tax reform will be good in a lot of different ways. First of all, I talked about how this tax reform bill will spur economic growth in our country. Second, I talked about how it would grow jobs in small businesses. Third, I talked about the benefits working-class families will have through policies such as the child tax credit.

So today I rise to talk about the importance of tax simplification. According to a publisher who analyzed the issue, since 1913, the Federal Tax Code is 187 times longer than it was a century ago. On top of the Tax Code itself that spans thousands of pages, there are additional IRS regulations that are complicated, and you need somebody not just to figure them out for you and interpret them for you but to figure out how that translates to your own tax return. Of course, taxpayers have to comply with all of these.

Beyond the code and the regulations, there are countless IRS procedures, technical memorandums, and more, and all of this adds to the length and complexity of our tax system. You can see it when you turn toward the April 15 date, the stress level in this country really rises, and a lot of it has to do with the complications of our tax system.

The point is this, when it comes to figuring out your taxes, it is just far too complex. That is why businesses and individuals spend 6 billion hours a year complying with the Tax Code. That is more than 18 hours for every man, woman, and child in this country. That is equivalent to 3 million people working full time—3 million people working full time to comply with the Tax Code and fill out your tax forms or, another way of looking at it, that is $195 billion in lost productivity.

Again, our Tax Code is just too complicated, and that is also what tax reform is about, simplifying and making it easier for Americans to comply.

According to the Brookings Institution, ''The notion that taxes should be simpler is one of the very few propositions in tax policy that generates almost universal agreement.''

Despite years of bipartisan talks, we are now on the verge of major tax reform for the first time in 30 years. Making our Tax Code simpler will benefit every single working family in this country. By roughly doubling the standard deduction, filing your taxes will be easier and more understandable. The higher standard deduction will let more middle-class Americans benefit from not just lower taxes but also without the hassle of itemizing your tax return. Lower rates and fewer deductions will help all Americans spend less time and energy and worry on tax compliance.

Our goal is for the overwhelming number of Americans to be able to submit their tax forms on a single sheet of paper without all those extra forms, and for many families in West Virginia and around the country who already use the standard deduction, increasing it will reduce their taxes. Now, 83 percent of West Virginians last year—or maybe it was the year before, 2015, 2016—83 percent filed a simple form.

Simplicity in our Tax Code and relief for middle-class families, those are the reasons I offered a straightforward amendment to the Senate's budget resolution. My amendment said Congress should focus on eliminating deductions that primarily benefit wealthier individuals in favor of tax policy that benefits the middle class. Let me say that again. Congress should focus on eliminating deductions that primarily benefit wealthier individuals in favor of tax policy that benefits the middle class. That means a tax code that is simpler with fewer deductions and lower rates.

It will not just be individuals and families who benefit from a less complicated tax code. Tax simplification will help our small businesses start, grow, and succeed. Ninety-five percent of the businesses in my State of West Virginia are small businesses, and they employ over half of West Virginia's private sector workforce. So in addition to their high marginal tax rate, the complexity and compliance cost of their taxes impedes their economic growth, impedes their ability to grow their job, raise their wages, spur growth. A CNBC survey found that 22 percent of small business owners aren't sure what their effective tax rate really is. If Congress can simplify the code just to cut compliance costs in half, that would free up significant resources that could be used to grow the economy. Given that 50 percent of U.S. job growth has occurred in just 2 percent of our country's counties, we need that growth. Think about that. Over the last several years, 50 percent of the U.S. job growth has only occurred in 2 percent of our country's counties. We need the rest of the country to be able to enjoy that growth. To do that, we need to help the small businesses that are the major economic drivers in our economy.

Simplifying the Tax Code will benefit so many across this country through GDP growth and higher wages. I look forward to working with my colleagues to make tax reform and tax simplification a reality.

Thank you.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

RECOGNITION OF THE MINORITY LEADER

The Democratic leader is recognized.

REPUBLICAN TAX PLAN

Mr. SCHUMER. Mr. President, later this morning, after months of hemming, hawing, and delaying, House Republicans will finally release some legislative details about their tax plan. It may not even include all the details. The on again, off again nature of these deliberations should concern every Member of both Chambers. That is not how you construct sound policy, especially with something as complicated and impactful as the Tax Code. Each decision has enormous ramifications. Last-minute changes and sloppy drafting could change the fate of entire industries. Rushing it through in a hasty manner could have disastrous consequences.

We know why my colleagues are doing this. They don't want the public to know what is in this bill—increases on the middle class, breaks for the wealthy, big corporations getting a huge tax break, with no guarantee and very little likelihood that they will use the money to create jobs. That is why they don't want it to be public. It is not popular. On polls, it says: Do you support tax reform? They say yes. Do you support cutting the taxes on big corporations? They say, overwhelming, no. Do you support increasing taxes on the middle class? Overwhelming, they say no. Do you support decreasing taxes on the wealthy? They say, overwhelming, no. Those are the three tenets of this bill.

I hope my Republican colleagues here in the Senate are watching what is going on in the House—the problems they are having, the secrecy they need—and realize how difficult and dangerous it is to rewrite the Tax Code by the seat of your pants. Looking at the Tax Code and real tax receipts after all the loopholes, the wealthy in our country pay far less in Federal taxes than they did historically while the middle class pays more. Corporate profits are at a record high, while average wages have been stagnant. Those statistics articulate a real problem with the basic fairness of our Tax Code that tax reform could underline and could fix. This plan doesn't.

Instead, what we are seeing today is a plan that exacerbates the unfairness and inequality in our Tax Code. If the details of the Republican tax plan are anything like we have seen in the press—to repeal the estate tax, to create a huge new loophole for wealthy individuals in the form of a reduction in the pass-through rate, and lowering the big rates on corporations and the wealthy—this sure doesn't fit the bill of helping the middle class.

Meanwhile, to pay for all the tax giveaways in their bill, the Republicans are likely to make it worse for the middle class—not just not help them but hurt them. It will slash State and local deductibility, which is a bedrock middle-class and upper middle class deduction, that would hurt so many middle-class taxpayers. Nearly one-third of all taxpayers claim it from all over the country, the vast majority of whom make under $200,000 a year.

Today, Republicans will crow about reaching a compromise on State and local, whereby they don't eliminate the deduction; they just reduce its value by about 70 percent. That means the bulk of the deduction will go away for so many middle class Americans. I would remind my Republican colleagues over in the House, particularly those from States like New York, New Jersey, California, Pennsylvania, Illinois, Virginia, and Colorado, that this compromise will not solve your problem. You will still pay the price with the voters.

I have been in politics a long time. I know how this will affect people—this compromise. They will not look and say: Oh, it could have been worse. Maybe we would have lost the entire deduction. They will say: This year, I have the whole deduction, and next year, I have less than half of it. They will take it out on our Republican colleagues who vote for it, particularly from those States, and they are throughout the country—in well-to-do and upper middle class and middle-class suburban districts.

So anyone who thinks this compromise is going to help them doesn't understand how politics works. It is not what it could have been. It is what it is and what it will be. Now it is a complete deduction. What it will be is that you will lose 70 percent of that deduction. No one is going to breathe a sigh of relief and say: I could have lost 100 percent.

Taxpayers will see that the Republicans have capped the amount of mortgage interest they can deduct from purchasing a new home now. That is the latest. Again, that hits right at the middle class. The mortgage deduction doesn't really affect the wealthiest. They have all their money in unearned income and capital gains, and all of that is what affects them the most. But the mortgage deduction is one of the hearts of the middle class. To play with it—to reduce it, to cap it, so they can do tax giveaways for the very rich—is not going to fly, I don't think—not in America, not in the America most of us know.

Taxpayers in the big cities and small ones, in the exurbs and suburbs, who