

TAX REFORM

Mr. MCCONNELL. Now on another matter, Mr. President, Members of the Senate are continuing to work hard to deliver much needed tax reform for families and small businesses. Yesterday, Senators, members of the administration, and tax reform advocates met here in the Capitol to discuss a mutual vision for relief. They shared the goals of simplicity, fairness, and economic growth. These are the same goals I have, they are the same goals the House wrote into its legislation, they are the same goals the President asked us to consider, and most importantly, they are the goals shared by many Americans across the political spectrum. So we are working together to get this done.

This is a once-in-a-generation opportunity, and it will help us create jobs and boost the economy, while closing special interest loopholes at the same time. We can do all of this through tax reform.

Today, the House Ways and Means Committee will continue to mark up its legislative proposal. I would like to once again commend Chairman BRADY for his good work on the House plan. The hearings this week are building momentum to accomplish our goals for the American people.

Soon, the Senate Finance Committee, under the leadership of Senator HATCH, will release its own plan for tax reform. Working through an open committee process, the committee will ultimately bring tax reform legislation to the floor. I am exceedingly grateful to Chairman HATCH for his continued leadership of the Finance Committee.

As we continue to advance tax reform, I would urge our Democratic colleagues to join us. In recent years, many prominent Democrats have expressed support for tax reform. Since then, the need for tax reform hasn't changed at all. The American people haven't stopped hurting either. The only thing that changed was the President. So I hope our colleagues will put partisanship aside and work with us in a serious way to help us deliver real relief to families. I hope they will help us take more money out of Washington's pockets and put more money in the pockets of the middle class. That is the aim of this tax reform effort, and we are going to keep working until we accomplish it.

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 Robb nomination, which the clerk will report.

The senior assistant legislative clerk read the nomination of Peter B. Robb, of Vermont, to be General Counsel of the National Labor Relations Board for a term of four years.

The PRESIDING OFFICER. The Senator from Arizona.

AUTHORIZATION FOR USE OF MILITARY FORCE

Mr. FLAKE. Mr. President, the Senate Foreign Relations Committee had a very important hearing last week regarding the 2001 authorization for use of military force, the law that serves as the legal underpinning for the war against al-Qaida and the Taliban. I am grateful to our witnesses, Secretaries Mattis and Tillerson, for making themselves available to the members of the committee and for the straightforward and honest answers they provided to us.

As we have gotten further and further away from the September 11 attacks that resulted in the passage of the 2001 AUMF, I have urged Congress to take a fresh look at that authorization. When four soldiers died recently in Niger, I think most Americans—and even some Members of Congress—were shocked to learn that we even had troops in that country. Our troops were not there under the auspices of the 2001 AUMF, but considering that they were reportedly ambushed and killed at the hands of an Islamic State affiliate, questions have been raised about where our forces are and where they are at war with terrorists versus when they are simply conducting train-and-equip or other missions of that sort.

It was encouraging that nearly every member of the Foreign Relations Committee was in attendance at that hearing where the witnesses testified that the administration believes it has ample authority to prosecute the war on terrorism and does not need a new AUMF.

I can't say I was surprised to hear that testimony. No administration, Republican or Democratic, will ever willingly cede the broad authority given to the executive branch 3 days after the September 11 attack. If they were to say that we need new authorization, they would be conceding that they haven't been acting with authorization all this time. So they are never going to say that we need a new AUMF.

What has surprised me is that there are Members of this body, the Senate, who are content to let this 16-year old authorization remain in place. Some have even suggested that any updates to the AUMF can be made using the appropriations process. Are we really going to start using policy riders on annual spending bills to approve of sending troops into harm's way? We

rarely even vote on individual spending bills anymore, let alone controversial policy riders to those spending bills. Are we truly willing to leave it to the members of the Appropriations Committee to update a law that has put our servicemembers into harm's way, particularly those of us on the authorizing committee, the Senate Foreign Relations Committee? I hope that we more jealously guard our prerogatives than that.

Our inaction on updating the 2001 law has already relegated the role of the Senate in authorizing force to that of a cog in the feedback loop. I would submit that we in the Senate ought to aspire to be more than that.

For 16 years, Congress has been all too willing to let successive administrations use those broad authorities to address new threats and to deploy U.S. troops to new places. Beyond Afghanistan, our troops have deployed all over the world, to places such as Yemen, the Philippines, Somalia, and Libya to fight al-Qaida and its affiliates.

We have also sent forces to Syria and back to Iraq to defeat ISIS, a group that didn't even exist in 2001. We need to fight terrorism overseas, and I am not suggesting that the United States should shy away from these battles. To the contrary, I believe Congress should do its duty in supporting these missions by voting to authorize them.

In the 16 years since the passage of the 2001 AUMF, approximately 300 Members of the House who voted on it are no longer with that Chamber. In the Senate, of those Senators who voted on the original AUMF, only 23 Senators remain in their seats today. That leaves approximately 70 percent of the entire Congress that has never cast a vote to authorize military force abroad. Yet, over the years, deployments have continued to new places, combating new foes.

The United States is strongest when we speak with one voice. Therefore, Congress must have some buy-in on these missions. Our allies and other adversaries need to know that the war on terrorism has the support of Congress. More importantly, our troops need to know that Congress is behind them.

I know the concept of passing a new, updated AUMF is a tricky one. This is not a conventional war against a sovereign nation in which victory is easily defined. Instead, we are fighting an ideological enemy that has no sovereignty and which, over the years, has moved all over the world, resulting in many splinter factions that could change their name at any time with ease.

This new kind of war requires a new kind of authorization, one that allows Congress's continued buy-in and increases its oversight. Right now, we have neither of these.

After working on this issue for several years, Senator TIM Kaine and I have introduced legislation that we think gets us in the right place. Our bill would authorize the use of military force against al-Qaida and the Taliban

and ISIS. It authorizes force against affiliates of those groups and requires the President to report to Congress when he initiates force against a new group he designates as being associated with al-Qaeda, the Taliban, or ISIS. Military operations can begin as soon as the President has notified Congress. There is no time-lapse required.

If Congress doesn't agree with the President's designation, our bill allows a 60-day timeframe during which any Member can bring a resolution of disapproval to the floor under expedited procedures, and adoption of such measure by both Houses would result in the end of military operations against that group.

Our bill adopts the same process with regard to geography to allow Congress to disapprove of military operations in a particular country. I recognize that traditional declarations of war and other authorizations of military force haven't referred to a particular geographic area in which operations can take place. But all of our previous military engagements were against sovereign nations with armed forces, not terrorist groups that can pop up in any country at any time.

If Congress is going to authorize the use of force, we ought to know in which countries U.S. troops are operating. Requiring the President to notify Congress when he begins operations against one of these terrorist groups in a new country is an important check on the executive branch to ensure there is no overreach.

The bar for disapproving the President's decision is high—appropriately so. It would require two-thirds of the House and the Senate to disagree with the President on his decisions with regard to new associated forces or new countries.

Right now, Congress has very little to say over who or where our military fights. The only option available is to cut off appropriations, and history has demonstrated that simply is not realistic or appropriate.

The most recent example of this, as some of my colleagues will recall, was in 2011, when the Obama administration joined the NATO operation to help rebels in Libya topple Muammar Qaddafi. The administration never made the case to Congress as to what U.S. interests were served by U.S. involvement. As a result, many Members on both sides of the aisle publicly opposed our intervention in Libya.

Yet, when the clock ran out on the time constraints set forth in the War Powers Resolution, Congress did not turn off appropriations because we can't just pull the rug out from underneath servicemembers when they are in harm's way overseas. The "turning off appropriations" approach simply hasn't worked in the past and is not likely to work in the future.

We need real congressional buy-in and oversight over a conflict that has morphed considerably since 2001—and which we are now being told is

morphing to a new continent. S.J. Res. 43 gives us just that.

I should note that the bill also includes a 5-year sunset. The sunset is not intended to serve as a notice that the war on terrorism will end in 5 years. It is there to require Congress to put its skin in the game by voting on authorizing force.

The administration has signaled its objection to this provision. They think that the war on terrorism could be undermined if terrorists think they just have to wait us out.

I worry more that the lack of congressional buy-in undermines the war right here at home. Seventy percent of Congress has no skin in the game at all. We are free to criticize the President, whether the President is Republican or Democrat. That is not right.

We ought to have responsibility here. We are the article I branch. We are the branch tasked with declaring war and authorizing use of force. We shouldn't shirk our responsibility. We can't let history repeat itself and go for another 16 years without voting for the use of force against terrorists. That is why I support a sunset on any new or updated AUMF.

Perhaps the best feature of the Flake-Kaine measure is that it is bipartisan. That is an essential feature. I think we can all agree that passing an updated AUMF along party lines is perhaps the only thing worse than letting the status quo remain. I commend the chairman of the Foreign Relations Committee, Senator CORKER, for signaling that we will move ahead with the markup of the new AUMF.

I think Flake-Kaine is a great start, but I am under no illusion that the process of putting a bill together that can garner widespread, bipartisan support will be an easy one. But the longer we wait, the higher the risk becomes that we will render ourselves irrelevant when it comes to authorizing force. That is a risk the Senate and Congress should not take.

I yield back.

RECOGNITION OF THE MINORITY LEADER

The PRESIDING OFFICER. The Democratic leader is recognized.

REPUBLICAN TAX PLAN

Mr. SCHUMER. Mr. President, over the past decade, the American economy has generated enormous wealth for wealth holders but, painfully, less work and less pay—fewer good-paying jobs—for workers. Average folks are having a harder time keeping up with the ever-rising costs as the rich get richer and corporate stocks soar.

Our economy would surely benefit from the kind of tax reform that gives small businesses and working Americans a break, while asking the wealthiest among us to pay their fair share. "Their share" doesn't mean they are doing something illegal; it simply means that as wealth goes up and so much money agglomerates to the top, for the good of the society, the wealthiest should pay more.

Unfortunately, the Republican Party has decided to pursue a partisan tax

bill that would spin our economy even further out of whack, lavishing tax giveaways on the wealthy and corporate America, while raising taxes on millions of middle-class families over 10 years.

A New York Times analysis found that next year, the House Republican tax plan would cause taxes to go up on one-third of all middle-class families. Those are families who make—I believe it is between \$56,000 and \$150,000. One out of three in that middle-class, upper middle-class group is going to pay more in taxes, while those at the highest end get huge breaks. By 2026, taxes would go up on nearly half of all middle-class families.

I want to salute someone I almost never agree with—Senator CRUZ. At least yesterday, he had the courage of his convictions to say that no middle-class person should pay more, even in New York and California. But that is not the case with this bill. Large numbers of people throughout the country will pay more. Large numbers of middle-class people and people struggling to the middle class will pay more.

So when Speaker RYAN says that under the House plan "Everyone enjoys a tax cut all across the board," as he did yesterday, he is fibbing. I really want to use the "L" word, but to be nice, I won't. But Speaker RYAN, explain to us how you can say with a straight face: "Everyone enjoys a tax cut all across the board."

Every independent analysis and the more honest Republicans say that some middle-class people—a good number of middle-class people—get a tax increase. So Speaker RYAN, take it back. Start telling the truth about your bill. We know you are under pressure, but you have always been an honorable man, and this tax bill is tying you into a pretzel when it comes to telling the truth about it.

Look at what is done here. The personal exemption, which benefits large families, is gone. Yes, the standard deduction doubles, but if you have four, five, six children, you still pay more, even before they start whacking your State and local deductibility or your college loan deductibility or your healthcare deductibility.

Stunningly, the deduction for catastrophically high medical expenses is also gone, meaning that among the hardest hit under this plan would be some of the most vulnerable taxpayers. Eight million Americans deduct their out-of-pocket medical expenses because they are over 10 percent of their income. They plan their finances around this deduction. These families have someone with a chronic condition—maybe an elderly parent who has Alzheimer's, maybe a family with a young kid who has cancer.

I met a lady at the airport yesterday. Her name was Bridget. I didn't know who she was. She came over to me pleading. There was sadness in her eyes. She said: My son needs an orphan drug. It is very expensive. If I can't deduct the expenses, I don't know what I