

for it. In a sense, it is a devastatingly brilliant political strategy. You come to Washington arguing that the government is incompetent, then you explode the debt, then you point to the debt as evidence of Washington's incompetence. And here is how it all ended in 2016: You elect a President who promised that he would eliminate our debt "over a period of 8 years," that he would deliver "a giant, beautiful, massive" tax cut, pass "one of the largest increases in defense spending in American history," while saying, "I'm not going to cut Social Security . . . and I'm not going to cut Medicare or Medicaid." Why not, he told the American people, since our national debt can be solved by "eliminating waste, fraud, and abuse in the federal government, ending redundant government programs, growing the economy," and "renegotiating all of our deals."

Here is the real problem. And I realize my colleagues are here. I am going to take a few more minutes, if that is OK.

Last year, two-thirds of the Federal budget went to Medicare, Medicaid, Social Security, and other mandatory spending. Of the remaining third, half goes to national defense. After interest on the debt, that leaves just 10 percent for all of our investments in the future—in our future and our children's future—in infrastructure, research, innovation, and education.

Over the years, because of the insanity around this place, Washington has slashed that part of the budget—which is called the domestic discretionary part of the budget—by 35 percent as a percentage of GDP. We have been really good at hacking on the stuff that is easy to get to.

This should all seem deeply unfair to Americans in their twenties and younger to know that we are investing—simultaneously, we are investing less in them than our parents and grandparents invested in us, and then we have the nerve to say you need to pay back the debt we accrued; we are not going to pay it back. We are not going to invest in you, and we are going to make you pay it back. We are going to live in the house, but you are going to be stuck with the mortgage.

When I served as the superintendent of the Denver Public Schools, we had to make hard choices to close schools, to modernize curriculums, and to fix unfunded pensions. We had intense fights. Like here, people had strong and principled disagreements, but unlike here—unlike in Washington—in Denver, the next generation was cause enough for us to set aside our differences and move forward. We understood that our children had no voice in our townhalls. Their future had no votes at the school board meetings. They only had us to do it for them.

We have forgotten that here in Washington, in these marbled halls and on the carpeted floors of the Senate and the House. We have abdicated our duty

completely to the next generation. Instead, we impose on them all the hard questions we fail to answer in our time.

We are burdening the future with our debts. We are burdening them with the hard choices we avoid, with the easy path we follow, with the baseless claims we accept that tax cuts for folks who are doing great somehow trickle down and pay for themselves. That is false.

If this plan passes, Washington will once again encroach on the rights of our children and our grandchildren to enjoy the same freedom and opportunity our parents and grandparents handed us. What a shameful legacy that would be. What a surrender of our responsibility as Americans.

We have to set aside this flawed proposal and this broken process and instead have an honest, bipartisan effort that contends forthrightly with the substantive challenges of our fiscal condition and the political difficulties attendant to solving them. I may be wrong, but I suspect what history will prove is, no meaningful solution can be found by one party alone.

I thank my colleagues for their indulgence, especially my friend from Missouri who is here.

I yield the floor.

The PRESIDING OFFICER (Mr. COTTON). The Senator from Missouri.

TAX REFORM

Mr. BLUNT. Mr. President, for 8 years, working families have seen their wages stay pretty much exactly where they were and, in some cases, they have seen their wages go down and their income go down.

I will say again that the goal of this tax proposal should be to immediately do what we can to see an increase in take-home pay for those families and to do everything we can in the Tax Code to make us more competitive, to see that they have better jobs to start with and more competition for the good work they do.

Our Tax Code clearly is broken. It is taking money out of the pockets of hard-working families and standing in the way of stronger economic growth, and we can and should and must do something about that. That is why the Senate is moving toward the passage of a bill that will address that Tax Code from both ends—more take-home pay now, better jobs with more pay to start with, and more take-home pay later.

According to the Tax Foundation, under the Senate's proposal, middle-income families in Missouri will see an estimated increase of about \$2,400 in their aftertax income. When we consider the fact that nearly 6 in 10 Americans say they don't have enough savings to cover a \$500 emergency or a \$1,000 emergency, \$200 a month really matters. There may be people talking about how the Tax Code doesn't do enough of this and enough of that, and at the higher end we should do more or we should do less, but no family who is working hard every day in the middle range of income in our country doesn't

think that \$200 a month makes a difference to them. At another level—at the \$50,000 level—I think for that family, it is about \$1,100 a year, so \$100 a month makes a difference as well.

This proposal would make our Tax Code simpler and easier to understand by just simply cutting out all of the deductions that only a few people are able to take advantage of so everybody looks at the Tax Code and has more reason to believe that everybody is not only going to be treated fairly, but everybody is being treated the same.

There are deductions in this bill we should keep where they are. There are deductions like the child tax credit that we should increase. In fact, the Senate proposal that that committee will start, with the opportunity to amend further tomorrow—the Senate proposal doubles the child tax credit to \$2,000 per child.

Senator KLOBUCHAR, my friend from Minnesota and the cochairman of the adoption caucus, and I were on the floor yesterday, pleased to be talking about tax credits, and certainly I am pleased to see that the adoption tax credit continues to be in this bill.

The new mark also reduces individual rates. The current rate of 22.5 goes lower. The 25-percent rate goes to 24 percent, and the 32.5 goes to 32 percent. What does that mean? That is all very complicated, but what people know, or at least their accountant knows, is that everybody sort of pays the same percentage on the first amount of income and then they pay a little higher percentage if they make it into the second bracket and a little higher if they make it into the third bracket. When all of those percentages go down, the total tax benefit for taxpayers is impacted by that.

There are direct benefits in this bill but also benefits that continue to encourage small business. The estimation for small business is that 97 percent of all business in Missouri are small businesses, and the average tax cut for those businesses would be about \$3,000 a year. These small businesses are the engines that drive the economy. They are the engines that drive growth. This bill understands that.

This bill understands working families who haven't had a break in their paycheck in 8 years now, and it is time for them to be able to take home more of the money they earn.

It is also time for us to do everything we can to see that they are going to have more competition for the good work they do in the future. More competition and more ability to compete with other countries and other companies mean better jobs. That is what this is about. It is a tax bill about families and jobs.

I look forward to everyone in the Senate having a chance to amend the bill on the floor and to watch what I think has been a significant improvement in the bill as the Finance Committee has had a chance to look at it. They will have a chance to amend it.

Then we have a chance—those of us not on that committee—to look at what they have done and see what we can do to make it even better before we go to conference with the House and put a bill on the President's desk. We will do that. I am confident we will be successful here, and successful this year, in a way that matters to working families.

I see my colleague from Colorado is here.

I yield the floor.

The PRESIDING OFFICER. The Senator from Colorado.

Mr. GARDNER. Mr. President, I ask unanimous consent to join in a colloquy with my freshmen colleagues.

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

Mr. GARDNER. Mr. President, I want to talk about the last time we did tax reform, in 1986. In 1986, I was in the sixth grade. I had just come back from Camp Cheley, from sixth grade camp. I think the Atari 7800 was the popular model that we all wanted for Christmas. I believe the Ford LTD station wagon was rolling off the assembly lines that year. "Top Gun" was No. 1 at the box office.

That was 1986. It is important because that is the last time we did tax reform in this Chamber. That is the last time we enacted meaningful, comprehensive tax reform.

This Congress has an incredible opportunity before us today. Our colleagues have an opportunity to grow this economy, to get wages growing again, and to create opportunity for the American people that they haven't seen in far too long.

Over the past decade, Americans have been working harder than they ever have before, but they have watched as the haves have more and the have-nots have less, and they are tired of it. We have seen stagnant wages and work hours growing. That is what this debate is about. It is about people who want to stand up for Coloradans and people around this country to make sure we grow this economy so people can stop working two or three jobs that they have to now just to try to make ends meet, so they can finally start to see wages grow.

I am going to be joined throughout this afternoon's debate by the class of 2014, Members of the Senate who were elected in 2014 as a result of a message of economic opportunity—Senators from Georgia and North Carolina and West Virginia and Arkansas elected because we believed in an America that was growing again. We believed in an America that didn't have to settle for second place, it didn't have to settle for mediocrity or decline, but an America that with the right economic policies, the right tax policies, we could lift the burdens off the backs of the American people, off the backs of American businesses, and get this country back to work. That is what this debate is about.

Over the past several weeks, we have heard a lot of debate about what the

Senate bill is going to be, what the House bill is going to be. Over the past several years, the Senate Finance Committee has held over 70 committee hearings on the issue of tax reform, countless reports, paperwork done, economic models to show what this tax reform needed to look like. We have had open debates from both sides of the aisle, a chance to say how do we reduce the tax burden on the American people and get this economy moving again.

What the Senate has come up with is a package that is estimated to create 1 million jobs across this country—1 million jobs across this country—according to the Tax Foundation. In Colorado, that means a \$3,000-plus increase in average aftertax income. If you don't think \$3,000 is a heck of a lot of money to people, look at the statistics.

The statistics show that the average American family—a significant percentage of them; percentages of American families—don't have 24-hour access to just a few hundred dollars. They can't find—they don't have access to just a couple hundred dollars in a 24-hour time period. One-third of Americans, if they had to come up with \$500 today, it would be a fiscal crisis for their household.

We are talking about an opportunity to grow wages. In fact, the Tax Foundation says a 4.4-percent increase in average aftertax income will occur as a result of the Senate bill.

I will yield to my colleague from Georgia. We are going to get this easel out of his way, but first I want to show one chart that shows how wage growth can happen.

If you look across the world and you see nations that have low statutory tax rates and you see nations that have high statutory tax rates, you will see that those nations that have the lowest statutory corporate tax rates see the highest wage growth. People who work in these countries with low statutory tax rates, they see the highest average wage growth. Countries with high statutory tax rates—this red line right here—their wage growth is less than 1 percent. Do you know where the United States falls? The United States falls as the highest statutory corporate tax rate in the industrialized world. Our wage growth is at the bottom.

Low tax rates result in high wage growth. This fight is for the middle class of America. This fight is for hard-working American families. This fight is to grow wages across the State of Colorado, from the Eastern Plains to the Western Slope, and around the country. I hope all of us will be engaged in this fight.

I am going to turn this debate over to our colleague from Georgia who has experience in business and who understands how taxes work and who understands how to make sure he is providing for the people of Georgia.

Mr. PERDUE. Mr. President, I wish to thank my colleague from Colorado. I will not tell him what I was doing in 1986, the last time we adjusted the tax

rate, but I just want to remind our colleagues today that we are in a moment of crisis in the United States.

Today we have a national debt crisis. I have been to this floor many times, and many of my colleagues have as well, to talk about this debt crisis. It affects our ability to do the things that we know are right to do—to deal with the victims of hurricanes, with national security, and with our healthcare situation.

Folks, we are losing the right to do the right thing.

To solve this national debt crisis, we have to do many things. But one of the ways we can deal with this debt crisis—and one of the first things we have to do—is to grow our economy. The way to grow the economy is to roll back regulations, unleash our energy potential, and, yes, finally, once and for all, fix this archaic tax system, which keeps us from being competitive with the rest of the world.

In 1986, we had the third lowest corporate tax rate in history, in the world, and over the next 15 years we benefited from that. But at the same time, the more our economy grew, the lower the tax rates were taken in the rest of the world. Today, American businesses are taxed at one of the highest rates in the developed world: 35 percent. Meanwhile, for example, Japan's statutory corporate rate is just 23 percent; Germany is at 16 percent; Mexico is at 30 percent; the U.K. reduced theirs in 2009 from 30 percent to 19 percent, and they are about to go to 17 percent as we speak. As a matter of fact, the average rate in Europe is just 18 percent, while in Asia the average corporate tax rate is 20 percent.

Why is the corporate tax rate so important to an American worker? The corporate tax rate we have in America is the greatest burden the American worker has today. Why? Because it makes that American corporation less competitive with the rest of the world. It also makes that American corporation vulnerable to foreign acquisitions of U.S. companies and then the moving of those headquarters and factories and jobs offshore.

The No. 1 thing we can do for the American worker is to become competitive from a tax standpoint with the rest of the world. I have lived this. I have lived in Asia; I have lived in Europe. I have worked here most of my career, and I know when this gets out of balance, and it is out of balance today. We are penalizing the American worker because of it.

It is no secret, a lower corporate tax rate would make us more competitive globally. Our tax plan fixes this. We are one of the last countries that still has a tax on unrepatriated earnings. In other words, if we have a U.S. company that makes money overseas, it pays taxes over there; when they bring it over here, they have to pay tax here. We are the last country in the world that really has double taxation. We need to end that repatriation tax so

that we can free up almost \$3 trillion of U.S. profits overseas and bring them back and invest in training, in plants, in facilities, and in research and development. Our plan makes that happen.

We have an individual tax code that is 2.4 million words in length. Let me say that again: 2.4 million words in length. Wasn't that the tax simplification law of 1986? I think it was. It is 2.4 million words in length. That is ridiculous, and it is entirely too complex. We all know that. Our plan will fix this.

It is also estimated that, if we can get it enacted, this tax plan will create over 1 million new jobs because of the changes that we are enveloping into this Tax Code right now.

In addition, it is estimated that the GDP growth will be more like 3.7 percent, instead of the 1.9 percent we have become used to over the last 8 years. Frankly, I believe there is no reason it can't be significantly more.

We are getting closer to getting this done, but I realize there is a lot more to do. It is more important now than ever that we don't get bogged down in this Washington dysfunction and gridlock.

Last week, I mentioned that many Democrats supported the changes we are talking about in the Tax Code, right up until President Trump took office. In fact, over the last several years—in fact, over the last several decades—many Democrats on the other side of the aisle and people in their place before agreed.

This is not a partisan issue. This is about national security, if you want to get right down to it. It is about making America competitive again. Who would be against that? There are decades of quotes from Democrats and Republicans about this issue. This should be a bipartisan issue.

In 1963, a very famous American made this quote:

A tax cut means higher family income and higher business profits and a balanced federal budget.

Every taxpayer and his family will have more money left over after taxes. . . . Every businessman can keep a higher percentage of his [or her] profits in his [or her] cash register or to put it to work expanding or improving his business, and as the national income grows, the Federal Government will ultimately end up with more revenues.

That noted American was President John F. Kennedy, in 1963. If he were here today, I think he would admonish all of us to put our partisan bickering aside and get something like this done for the American people.

Another quote:

I think [the corporate rate] should be lowered. We should try to get it as close to the international average as we can, so we'll [once and for all] be competitive.

That was Bill Clinton last year, 2016.

Another quote:

Get rid of the loopholes. Level the playing field. And use the savings to lower the corporate tax rate for the first time in 25 years.

That was President Barack Obama in 2011, believe it or not. This is not a partisan issue.

There are more minority party leaders in the House and the Senate who

have also come out and spoken on this point:

Today, 28 OECD countries and every other G-7 country has adopted some form of territorial tax system—and all these countries have lower corporate tax rates than the United States. This means that no matter what jurisdiction a U.S. multinational company is competing in, they are competing at a disadvantage.

That was the current Senate minority leader in 2015. This is not a partisan issue.

Another quote: "It is long past time for tax reform that would lower the corporate tax rate."

That was House Minority Leader PELOSI last year. This is not a partisan issue.

This tax bill is being done under regular order, including a committee markup this week, with plenty of amendments, and it will go to the floor as soon as we can get it there for debate and more amendments.

I urge all my colleagues: Let's put partisan politics aside once and for all and collaborate through the amendment process to do something historic, something that American workers deserve, and that is to become competitive with the rest of the world again. Renew your support for the same tax changes your party has supported for years.

I want to close with another quote from an individual I have long admired, President John F. Kennedy, in 1962.

I repeat: our practical choice is not between a tax-cut deficit and a budget surplus. It is between two kinds of deficits: a chronic deficit of inertia, as the unwanted result of inadequate revenues and a restricted economy, or a temporary deficit of transition, resulting from a tax cut designed to boost the economy, increase tax revenues, and achieve, I believe—and I believe this can be done—a budget surplus. The first type of deficit is a sign of waste and weakness; the second reflects an investment in the future.

Again, these are words from President John F. Kennedy, while he was President, in 1962. This is not a partisan issue.

Our tax plan is an investment in our future, just as John F. Kennedy said. It is an investment that will help all Americans.

I know there is a lot of disinformation going on: This is only a tax break for the wealthy, and so forth. When the facts come out—and they have already come out; four Pinocchios have been given to those comments. Our tax plan will prove that when we get into the details.

Equally important, getting this tax plan done to help all Americans is a critical part of developing a long-term plan to solve the national debt crisis.

I am proud to serve here with my colleague from North Carolina, Senator TILLIS. I think, in North Carolina, they actually did this, and they had the results we are talking about here.

Mr. TILLIS. Mr. President, I thank the Senator from Georgia and my colleague from Colorado for their comments—and the future comments of some of my colleagues who are in the class of 2014.

Ladies and gentlemen, I want to talk a little bit about facts and fiction and some of the things we will observe here. In fact, I think probably the Kennedy Center is the only place you can go to see a bigger theatrical performance than what you are going to see on this floor over the next couple of weeks, because they are simply not consistent with what we are trying to do here, and I want to talk a little bit about it. Let's start with some of the fiction.

I was just presiding before I came off the dais about 30 minutes ago, and I heard a 30-minute speech from someone who said that they haven't seen the bill, said that it had been passed in the dark of night, that it is not being discussed in committee. But then they went on to have a 30-minute description of why the bill is bad.

How could you not have seen something and have such a definitive position on the provisions of the bill? To me, it is just curious.

Here is something that is even more curious. There are so many Members—many of them friends—on the other side of the aisle who are simply making a false claim that we are somehow going to raise taxes on working families, the middle class. Why would that make sense? What on Earth would the voters of the United States and my voters in North Carolina do to me next year if I came out and declared victory because I raised taxes on middle-income and working families? It doesn't make sense, and it has been proven to be false.

The Washington Post has a rating system they use. They call it the Pinocchio system. One Pinocchio means you are probably stretching the truth a little bit; four Pinocchios means there is not a shred of truth in what you are saying. These claims about raising taxes on working families and middle-income families earned four Pinocchios; they are fiction.

What we are trying to do is provide a tax break to the people who need it the most—to the people who are trying to pay their bills, struggling to go to school, actually struggling just to pay the rent. That is what this tax bill is about. This tax cut is about getting the economy back on track so that we can also drive up wages.

Not only do we want to provide you with more money in your pocketbook and in your wallet at the end of the month by reducing your tax burden, but we also want to make it more likely that you are going to make more money, you are going to get a better job, and you are going to have more income at the end of this process. I firmly believe that it will work.

Let's talk about the facts of this plan. The facts are that we have to have tax relief. We have one of the highest corporate tax rates in the world. There is no way the greatest economy that has ever existed should

be one of the least welcoming and least hospitable to job growth. That is why we have to reduce the corporate tax rate.

We also have to reduce the tax rate on small businesses. Eighty percent of all jobs created in North Carolina are created by small businesses. The people whom the gentleman from Colorado referred to as “the rich people” are small business owners who actually file their taxes through their individual income. So perhaps they have a fair amount of revenue, but a lot of it has to go to pay for the business, and a little bit is left behind for them and their families and their employees. We have to reduce the tax burden on small businesses so that they can create more jobs and, hopefully, some day, become very large businesses—hopefully, corporations—creating more and more jobs and more opportunities for more workers.

At the end of the day, the middle-income tax break is going to be somewhere between \$1,500 and \$2,000 a year. It will vary a little bit from State to State, but that is a lot of money in these very difficult times. More important than that are the opportunities that will be created through economic growth. That is what I will leave you with. I have seen this happen.

First, I have seen the false claims before. They were waged against me when I was the speaker of the house in North Carolina, and we had the courage in the middle of a fiscal crisis to cut taxes and grow jobs. We had all the liberal media, and we had some of my good friends on the other side of the aisle whom I agreed with on many other issues but who disagreed with us on tax reform. But in North Carolina, no one is complaining about the tax reform results. In fact, we have one of the fastest growing State economies in the United States today, after being in the fourth quartile just 5 or 6 years ago. We have seen our median incomes go up, and we have seen a number of people lifted out of poverty at high levels. I know it works.

It is not easy, but it is a promise we made to the American people last year, and it is a promise we are going to keep—this Congress is going to keep—in the coming weeks. When we do this, then we can start working on an economy that can pay down the debt and make sure that these young people who are pages here and the young people here in the gallery right now—you may not know this, but you owe about \$70,000, on average, to the Federal Government. That is your share of the national debt. I don’t want you to have to pay it back.

I want an economy that is growing, that can ultimately resolve our debt problem. But you can do it only by producing growth, you can do it only by becoming economically competitive, and you can do it only by lifting the tax burden on businesses and working families so that money can flow back through the private economy and out of the coffers in Washington.

I thank my colleagues for their hard work on this bill. I look forward to voting for the bill. I know it is going to produce a result because I have seen it produce a result in my experience as speaker of the house. It will work for America. It will be one of the great things we are going to do in this Congress.

At this point, again, I thank my colleagues. I am going to pass it off to the Senator from Louisiana, Mr. KENNEDY.

The PRESIDING OFFICER. The Senator from Louisiana.

Mr. KENNEDY. Mr. President, it does not take a genius to see that something is stalling the American economy. The economy has been better lately, I think, frankly, in anticipation of the Congress’s passing these tax cuts. The fact remains that 2016 was the 11th straight year that our economy—the greatest economy in the history of the world and the strongest economy in the history of the world, even when it has the flu—failed to achieve 3 percent annual growth, which has been our average every year since 1960.

Something is wrong. The experts I have talked about tried everything. They tried monetary policy, changing interest rates. They tried deficit spending. Do you remember President Obama’s stimulus program? The Federal Reserve has tried quantitative easing out the wazoo. The experts have tried everything except what they should have done first; that is, to let the American people keep more of the money they earn, because they can spend that money they earn better than the government can.

We have two groups of policymakers in Washington, DC. I am sorry, but this is what it has come down to. I am not talking about liberals or conservatives. I am not talking about Republicans and Democrats. The two groups I am talking about are as follows. We have one group of policymakers in Washington who believe in more freedom, and we have another group of policymakers in Washington who believe in more free stuff.

I am not criticizing policymakers for wanting to help people who are less fortunate than us. The fact of the matter is that the U.S. taxpayers at the State and the local levels spend \$1 trillion a year helping people less fortunate than us. That money didn’t just fall from heaven. We thank heaven for it, but it came out of people’s pockets. We spend \$1 trillion a year in our country helping people who are less fortunate than us. In our country, if you are homeless, we house you. If you are hungry, we feed you. If you are too poor to be sick, we will pay for your doctor. I am very proud of that. I am not criticizing. In fact, I join my colleagues in wanting to help people who are less fortunate than us. The fact of the matter is, it takes money, and that money is generated by the American taxpayer. The American taxpayer is not generating very much because the American taxpayer is not making very much.

Let me talk to you about the middle class.

I can talk about the business side of this bill, and this is going to help every business in America. It is going to help C corps, LLCs, Sub S corps, family farms, and single proprietorships. It is going to help large businesswomen and businessmen, and it is going to help small businesswomen and businessmen.

But I want to talk about the personal income tax side. This bill will give a tax cut to just about every American. Our opponents can probably find one or two people under certain circumstances who aren’t going to get a tax cut, but the fact remains, if you look at the numbers of the joint committee on the budget, if you make between \$20,000 and \$30,000 a year on average, you are going to get a 10-percent tax cut. If you make between \$50,000 and \$70,000 a year, you are going to get right around a 7-percent tax cut. If you make \$1 million or more a year, you are going to get roughly a 5-percent tax cut. As for the middle class, we can debate what the middle class is, but I consider the middle class to be somewhere between \$30,000 and \$100,000 a year. You can pick your own definition. They are the ones that I am concerned about the most—not exclusively, but the most. Let me tell you what this bill is about in terms of the middle class: this, the wallet—their wallet—because the middle class is angry in this country, and they ought to be angry.

Every day, they say: KENNEDY, I get up every day. I go to work. I obey the law. I pay my taxes. I try to do the right thing by my children. I try to teach my kids morals. I try to save for retirement. But I am getting fed up.

They tell me: KENNEDY, I look around, and I see a rigged economy. I see too many undeserving people at the top getting bailouts, cutting corners, and making deals. I see too many undeserving people at the bottom getting handouts. I am in the middle, and I get stuck with the bill. I can’t pay it anymore, KENNEDY. My health insurance has gone up, thanks to the Affordable Care Act, and my kids’ tuition has gone up. My taxes have gone up. I will tell you what has not gone up—my income.

These are the American people, the middle class. They are busy earning a living. They may not read Aristotle every day, but they are smart and they get it. They know the median household income today is basically the same as it was in 1999, and for that, every policy maker responsible for that fact in Washington, DC, and elsewhere ought to hide their heads in a bag.

This bill is going to fix that, and that is why it is so incredibly important that we pass it. Yes, it is important for our business community. Yes, it is important for the large corporations. Yes, it is important to repatriate those trillions of dollars. But at the end of the day, it is important primarily for ordinary people, you and me—the people

who get up every day and go to work, obey the law, pay their taxes, and made this country great. They have hurt long enough.

Mr. President, I yield to my colleague from Colorado. We call him a silver-tongued devil because he is so eloquent.

Mr. GARDNER. Mr. President, I thank the Senator from Louisiana for that, and I recognize the Senator from West Virginia for comments on why this is important to the country.

Mrs. CAPITO. Thank you very much.

Mr. President, I wish to thank the Senator from Colorado for his leadership in bringing us, the class of 2014, to the floor to talk about the common-sense tax reform measure that we have, the opportunity of decades to make a difference—a big difference—in many of the lives of the people we represent. I would even say most lives.

This is about the sixth time I have been to the floor to talk about what I think is the best tax reform package I have seen in my time here and also the different aspects of tax reform that I think are great for the country and great for my State. I represent a small State, the small State of West Virginia.

I have talked about small businesses and families and what it means for them—simplification and creating a competitive environment. But there is nothing like going home and talking to people, whether we are at the grocery store or, as in this past week, when we were all in Veterans Day parades. People are generally so respectful and very happy at a Veterans Day parade. I can't say the same for every parade, but I will say that for the Veterans Day parade, they are generally pretty happy. I was really surprised because I had several constituents—not just one or two but several—say to me: Pass this bill; we want tax relief.

It was totally unsolicited. So West Virginians are paying attention to what we are doing in the Senate.

Right now, our colleagues on the Finance Committee are working to advance this bill as early as tomorrow. We are very hopeful that we will be able to consider this bill on the floor of the Senate the week we get back from Thanksgiving, as our colleagues in the House are passing their bill this week. Do you know what? It has been disappointing to me and really to everybody, I think, involved in this, as tax reform has become a partisan issue, an exercise. We have shared goals. We all want to go to the same place in this country—a prosperous place where everybody can thrive and succeed—but to turn your back on what I think is a well-thought-out, much studied plan on tax relief, I think, is to turn a blind eye to every working American, every American business, and every American family, and, personally, I don't think it is fair.

Our goals are shared by many Americans, regardless of their party, because we want to grow small businesses. I am

in a State where 95 percent of our businesses are small businesses. We want to allow those small businesses to make the decisions to grow employment opportunities or raise wages. We want to make our bigger companies competitive globally.

People say: You know, what is a big company really going to do for me, working and living here in West Virginia?

I think if we looked at the major companies that are invested in our State, we know that making those companies more competitive will result in those companies creating more jobs, investing more capital, buying more products, and raising wages for workers. So making our companies competitive globally is exceedingly important.

I have heard many of my colleagues say that statistics show that many American families can't even come up with \$400 for an emergency expenditure in their family. That is almost a flat tire and the towing expense to get your car fixed so you can go to work or take your kids to school or get to your job and get to your church. I think the tax reform bill in the Senate meets many of these objectives.

The nonpartisan Joint Committee on Taxation has found that the bill would provide tax relief to Americans in every single income category, with the largest percent—and this was after working the bill over several months—going where it should go, which is to the middle-income earner.

The Tax Foundation has also found that with the Senate bill, as many as 925,000 new jobs can be created. That is significant. That is significant because, I believe, some of those jobs—and I would hope a great deal of them—would land in the great State of West Virginia.

In West Virginia, the studies showed that the average middle-income family would gain \$1,952 in after-tax income, and the job creation for the State of West Virginia would be 4,784 jobs in our State. For some people, that might not sound like very much, but in our State, that is significant. It is almost 5,000 more jobs. I will take them. We will take them, and we will provide good workers for them, too. And \$1,900 more from your taxes is a major infusion of cash into a family, to make the decisions they want, which they make around their kitchen tables, not the decisions that we are making here on the floor.

Yesterday I heard from members of the West Virginia Chamber of Commerce. Steve Roberts, who is the president of that group, said that the current system is full of “negative consequences” and reduces a business's ability to hire new workers, invest in inventory and equipment, and boost employee pay.

These are the hallmarks. What he is saying here is that the “negative consequences” are the hallmarks of what we are fixing and what we are reforming in this bill. He noted:

Employers are eager to grow, reinvest and reward employees with better wages. We hope Congress will act quickly to reduce and simplify taxes ensuring a stronger [and] more economically vigorous nation.

This is something I don't think we talk about, either. If we had economic security in our families and economic security in this country, we would be stronger in a lot of ways that go beyond being stronger economically. In your family, if you have a decision that you have to make and you have to come up with some emergency funds, if you have to borrow or try to figure out a way to make ends meet, it makes you feel weaker. If you can do it yourself, you are stronger. That is what we are doing in this bill.

Also, I want to talk about the transparency here. We are hearing criticisms that this is coming in the dead of night, that nobody has ever heard of it. Nothing could be further from the truth. The Finance Committee alone has held 70 hearings on this since the year 2011. Senators from both parties have had the opportunity to weigh in, experts from both inside the Capitol and outside the Capitol. Right now, it is undergoing a full markup in committee, and the House has gone through the same procedure. This has been done in the total light of day. This is how legislation is made. So I am very pleased that these tax reform principles in this bill are moving through our Senate.

We know that the President is very enthusiastic about this. He will sign a bill that will grow our economy and benefit whom he wants it to benefit and whom we all want it to—middle-income families.

Each Senator has a choice here. We all have our choices. My friends from South Dakota and Oklahoma and Louisiana and Colorado, who are on the floor with me, as well as the Presiding Officer, who is from Arkansas, have choices every day. You can either cling to the status quo and say that, yes, everything is working well or you could really grab this and say that this is good—this is good policy; this is good politics; it will make our country stronger and our families stronger. This will help our small businesses thrive, create more jobs, and raise wages. Above all else, this will benefit our families. I think that it allows for more growth and more opportunity.

The people whom I represent want this. They want to have more of their money at the end of the day to be able to make their own decisions. They want their good, hard work rewarded. They want to see a country that grows and is optimistic and is strong and powerful. Economic strength can give us that.

I just heard from a 70-year-old postal worker from Wheeling, WV. He wrote to me: “The Senate needs to get these tax cuts and tax reform done.” That is the simple way that most people communicate in this country. I understand that. I hope our friends on the other side of the aisle understand that.

It would be great to have us join together as a Senate, as a country, to do something we know is going to have the right consequences and the right results of growing this country and providing the relief that people want with a well-studied process, with well-researched data, and with the power of the American people behind us.

Thank you.

I now yield to my colleague from Colorado and thank him again for leading this.

Mr. GARDNER. Mr. President, I thank the Senator from West Virginia.

I ask unanimous consent that at 2:50 p.m., Senator ROUNDS be recognized as the leader of the colloquy.

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

The Senator from Oklahoma.

Mr. LANKFORD. Mr. President, our economy has been stuck between 1.4- and 1.9-percent growth over the last 10 years. Compare that to the 10-year cycles before that, over and over again, all the way back to the Great Depression. Every group in a 10-year block was at 3 percent or more growth. Literally, we have had half the growth in our economy over the last 10 years than we have had in any 10-year time period, going all the way back to the Great Depression. We have to be able to deal with that.

I hear people over and over again say that regulations are choking our businesses and are driving up the cost of products for consumers. Yet our Tax Code is full of loopholes, and it is full of confusion. It is complicated. When I go through to fill out my individual taxes, it seems as though there are deductions for everybody else but for me, and people want to get that fixed. Quite frankly, no one likes paying taxes, and everyone wants to make sure that whatever taxes they pay are spent efficiently and are the lowest possible. I cannot tell them that right now because the spending is not on track and is not efficient. I also cannot tell them that they are as low as possible. We need to fix that.

The tax reform that we are discussing in the Senate right now deals with some very basic things. It begins with more take-home pay for individuals. You can either be paid more by an employer or you can be taxed less by the government. Either one of those increases the take-home pay. This solves the "tax less" by the government so that individuals can have more take-home pay—around \$100 a month. That is serious money for most Oklahomans to have going back to their families.

The way that happens is by starting with the standard deduction that doubles, which is \$24,000. To say it flat, if you make between zero and \$24,000 as a family, you wouldn't have any tax at all on that first \$24,000. That is a great help. Your tax does not even begin at all until after \$24,000. You would be in that zero percent bracket.

We double the Child Tax Credit. For families who are raising kids, it is ex-

ceptionally helpful for them to have a larger tax credit.

Then we take out the individual mandate in ObamaCare.

We have already had folks who have asked: What does ObamaCare have to do with tax policy?

Let me tell you, very simply, that the individual mandate is a tax. That is what the Supreme Court labeled it as, and that is what individuals understand it to be. If you don't buy the type of insurance of which Washington, DC, approves—and you may sign up for different insurance—you will get an additional tax penalty on your taxes.

Who pays for that?

In Oklahoma, 81 percent of the people who pay the individual mandate tax penalty make \$50,000 or less a year. It is a tax aimed directly at the middle class.

I think that this is unfair. We want to remove that tax penalty from the middle class and say that they do not have that penalty and that they are allowed to buy insurance they can actually afford.

What does this mean for jobs?

If small businesses have a better Tax Code and their passthroughs, then they are able to hire additional people. That means more jobs.

Based on where our economy is right now, the unemployment rate has continued to drop over the last several years. At the spot it is right now, that means that there is more competition; there is more hiring; and more people have to compete for those jobs. That means that employers have to pay a little bit more money to get the people to be able to do it. That raises wages for people all around the country and means additional people who are not working will actually get back to work. With more people working and actually paying taxes, it pays for itself.

Getting a growing economy going is essential to us. The way you do that is you take care of the Tax Code for small businesses, and you take care of the Tax Code for corporate businesses.

I have had folks who have asked me: If you drop the corporate rate from 35 percent to 20 percent, what does that really do?

Again, it allows those big companies, as well as the small companies, to hire more people, to engage in more investment, to build more factories, and to buy more machinery. That is what it allows them to be able to do to grow their businesses. Yet, on the international stage right now, our Tax Code is 35 percent. Compare that to those in other countries that are somewhere around 22, 23, 24 percent. Some of them are less than that.

Let me make this simple. If you are going online to buy a shirt and if you can see that shirt for \$20 on one website or \$35 on another website, where do you buy the shirt? It will probably be from the one that is selling it for \$20. If you are starting a business or founding a business, and you can go to one spot where the tax rate is 20 per-

cent or to another spot where it is 35 percent, guess where you will found the business. It will be where it is lower.

We are the higher rate right now. If we don't fix that, businesses are going to continue to move overseas. We can make fun of them in the news. We can yell at them and tell them that they are un-American, but they are going to continue to move where they pay less, exactly as every American does with his online shopping. That is fixable.

In the middle of all of this, we have to deal with the debt and deficit. We cannot ignore that reality. The things that I am still going through in the proposal that we are working through right now are the things that are unrealistic in the proposal because, at the end of the day, we have to get the economy growing again, but we have to deal with half a trillion dollars in overspending from this government right now. We can do both. We have to be able to do both.

I am encouraging this body to take seriously a proposal to be able to deal with how we get our economy going again. Let's figure out how to get it done, and then let's actually solve this for the American people.

I yield to the Senator from South Dakota.

Mr. ROUNDS. Mr. President, I thank our colleague from Oklahoma for his remarks.

Once again, he has talked about some commonsense solutions to our tax challenges in the United States today.

At this time, I recognize Senator CASSIDY, of Louisiana, for his thoughts concerning what we have to do to fix our tax challenges within our country.

The PRESIDING OFFICER. The Senator from Louisiana.

Mr. CASSIDY. Mr. President, the last 8 years were really hard for a lot of families. They have seen their wages stagnate and their benefits not go up. Indeed, what they have been paying for health insurance and flood insurance and many other things has risen even though their wages have not. So the goal of this bill is to decrease taxes on those middle-income, working families in order to give them the opportunity to have better wages, better benefits, and to bring relief to situations that are peculiar. Are they peculiar to Louisiana? No, they are not peculiar to Louisiana, and I will elaborate on that in just a second.

What could middle-class families in Louisiana do with better wages? They could pay off debt. They could provide more for their children. They could just live life a little bit more robustly and not have to, perhaps, move out of one home and into another because they can no longer afford the mortgage on the first. The goal of this is, first, to bring tax relief to working families and middle-class families. It is all part of an effort to cut taxes particularly for them.

Now let's talk about raising their wages. Folks want to have more money in their take-home pay after taxes, but

they also want to have higher wages and better benefits. This bill definitely creates that.

Our current Tax Code encourages companies to move overseas. When they earn money overseas, they keep it there and build plants and factories in other countries. They employ folks in other countries but do not bring that money home, employ Americans, or raise wages or give better benefits to those Americans. This changes that. Not only do we have tax cuts for the middle class, for working families, but we also encourage businesses to invest here, to create better paying jobs here.

I have heard some say: Well, wait a second. Unemployment is low now. Why does it matter?

Now is the time when workers most benefit if there is investment that creates more opportunity for those here in the United States. If there is a worker who is a welder and if he can either work here or there, businesses are going to bid for his services. They are going to pay more to get him to work. As they do that, just from supply and demand, wages will go up for the average American worker, for the average American family. Benefits will rise for those families, and the children of those families will have more opportunity. This is what that is about.

There is another way in which we bring relief to those middle-income families. Part of what we are doing here is repealing the mandate of the Affordable Care Act. Americans hate the government's telling them what to do. Yet, as part of the ObamaCare mandate, it tells someone: Even if you cannot afford that insurance, even if you don't buy it, we are going to make you pay a fine.

In 2015, more than 100,000 folks in Louisiana paid a fine for not having health insurance, and 37 percent—almost 40 percent—of those folks had an adjusted gross income of less than \$25,000; 78 percent had less than \$50,000. Think about this. The families who report incomes of \$50,000 or less cannot afford insurance, and they are having to pay a fine because they have not. They are not millionaires or billionaires. These are families who are trying to make ends meet, who make a decision because the exchange policies are too expensive for them to buy, and now they are getting fined. This is part of the relief we are bringing to those working families by getting rid of that mandate.

Lastly, there is another form of relief. Louisiana had its great flood of 2016, which was similar to Maria, Irma, and Harvey, but this was an unnamed storm that affected tens of thousands of people. Through this bill, we bring disaster relief to the folks in Louisiana. They will be able to deduct their losses from their incomes, which will allow them to rebuild their homes and allow them to rebuild their businesses. As they rebuild those businesses, it will allow them to employ those who need jobs so that they may rebuild their homes and their lives.

This bill will cut taxes for those families. It will increase their wages and bring relief not only from economic stagnation but also from a natural disaster that was one of the most expensive storms in our Nation's history.

I am very pleased that this bill is advancing, and I look forward to it being passed. I look forward, most of all, to the increased wages, lower taxes, and the relief that it will bring to those families in Louisiana.

I now yield the floor to the Senator from South Dakota.

MR. ROUNDS. Mr. President, I thank Senator CASSIDY for his words.

Senator CASSIDY is also a Member of what we call our bear den, the class of 2014. He came here with the idea of getting things done.

Another Member of the class of 2014 who is with us today is the Senator from Alaska, Mr. SULLIVAN. Senator SULLIVAN comes with a fine and distinguished career in his having worked in the U.S. military, but he also has a strong interest in seeing economic development in the United States continue. He recognizes the need for tax relief.

At this time, I turn to Senator SULLIVAN.

MR. SULLIVAN. Mr. President, I thank Senator ROUNDS, and I appreciate all my colleagues coming down to the floor. A lot of my colleagues are from the class of 2014.

Mr. President, there has been a theme in this colloquy. We have been talking about economic growth and about this challenge of what I have been referring to as a lost decade of economic growth. When talking about tax reform, we have to go back through the history and see what is meant by a lost decade.

I have been coming down to the floor for a couple of years now with this chart. This chart says a lot. This chart looks at the history of the United States and where we have been with regard to economic growth. It is bipartisan—Democratic and Republican administrations—showing decade after decade, starting with Presidents Eisenhower, Kennedy, Johnson, Nixon, and what this chart states is that right now, something is wrong.

When we talk about GDP growth, GDP growth is a proxy for the health of the economy. Unfortunately, we have had a sick economy. GDP growth is a proxy for the American dream, and unfortunately I think that a lot of people over the last 10 years started to worry about whether it was something that can be obtained.

Let's look at the chart. Every administration, Democratic or Republican, shows strong levels of growth. My colleagues were talking about at least 3 percent or higher since the Great Depression. Some of these years, during Kennedy and Johnson, right here, the red line is at 3 percent, which is not great, but it is pretty good. Looking at Reagan and Carter, there were years in which we were growing at 4, 5, 6, and 7 percent.

The pages are looking at this chart, and they don't even know what that means. They don't know what that means because of what has happened over the last 12 years. Boom. Look at this. Everything is under 3 percent for the entire Obama administration years. It never hit 3 percent GDP growth—not once.

We want to talk about what makes America great. If we want to see what makes America great, look at these years of growth. It doesn't matter whether it was Democratic or Republican—3, 4, 5, 8 percent during the Johnson administration. Now look—3 percent.

What is surprising to me is that nobody talks about this issue. Nobody talks about this issue of a lost decade of growth. Certainly, unfortunately, my colleagues—I have been here 3 years. I don't think I have heard my colleagues once come down to the Senate floor and say: Holy cow, we have to fix this lost decade of growth, this sick economy. The proxy for the American dream is going away, and nobody talks about it.

Former Senator and Secretary of State Hillary Clinton recently wrote a book titled "What Happened." Well, I think what happened is that there has been no growth for over 10 years, and nobody was talking about it. I think a lot of people in this country said: I am not going to throw away the American dream.

I believe in the American dream. The American dream means we have to start growing at traditional levels of U.S. economic growth, at least above this depicted red line of 3 percent. I am optimistic because right now, for the first time in a long time, this body is very focused on this issue with policies that will hopefully get us there, including tax reform, regulatory reform, taking advantage of our huge energy opportunities, and many other measures. That is why this discussion and this debate we are having now with regard to tax reform is so critical—tax relief for middle-class families, tax relief for small businesses. And this bill, as we have heard, has many provisions that we think are going to help jump-start this economy and get us back to at least 3 percent growth, at least this number where the red line is that we haven't seen in well over a decade.

The kinds of policies that we are pursuing now, that the White House is focused on—tax reform, energy, permitting reform—I would think and hope that every Member of this body views this as probably the most important thing we can do—growing the U.S. economy with policies that have widespread support across the country. They certainly have support in my State of Alaska.

I am also optimistic because the Trump administration is off to a good start. This chart goes to the end of the Obama administration, and we can see that we never came even close to 3 percent. But the last two quarters of 2017,

we actually hit 3 percent—3.1 percent and 3 percent. We are off to a decent start.

But this body must do much more, and I am hopeful that my colleagues on the other side of the aisle will come down and talk about how important this is because every American agrees with this. Growing the economy again and tax reform are going to be critical components of getting us there.

I say to Senator ROUNDS, I appreciate the opportunity to say a few words on this important topic. We will be down here again, but growth, growth, growth has to be what we are focused on.

Mr. ROUNDS. Mr. President, I would like to take this opportunity to thank Senator SULLIVAN from Alaska. Once again, he comes in from the class of 2014.

We have a specific request to basically talk about what we see as being the appropriate way in which we create a healthy economy.

I see that our colleague from Iowa has arrived, and if our colleague from Iowa, Senator ERNST, would care to speak, we would love to have her do that as well.

Part of what Senator SULLIVAN has shared with us today is the move to get back to a growth of 3 percent, and in doing so, not only does that begin to move back into what most Americans would consider to be a healthy economy in which they can actually see their own families doing better, but we will also see better movement in terms of shortfalls in revenues coming into the Federal Government.

With that, let me welcome to the floor Senator ERNST of Iowa, who also is a Member of the class of 2014.

Senator ERNST.

The PRESIDING OFFICER. The Senator from Iowa.

Mrs. ERNST. Mr. President, thank you very much.

Mr. President, I appreciate the point made by the Senator from South Dakota, and I am glad to join in this conversation this afternoon.

About a decade ago, the worst economic recession since the Great Depression devastated our middle class households and families across the country. In its aftermath, our economy consistently underachieved.

Last year, the United States saw less than a 2-percent increase in the amount of goods and services we produce. The reason is our stagnant economy, which suffers from an outdated tax system that stifles economic growth through high tax rates and an unreasonable compliance burden. Small businesses, which I am partial to because they make up about 97 percent of employers in Iowa, are taxed as much as 44.6 percent on their profits. Every year, these job creators spend over \$18 billion just to comply with Federal tax laws and regulations.

Middle-class families and individuals around this country need some relief. By streamlining our cumbersome tax system and eliminating loopholes that

primarily benefit the wealthy, Congress has an opportunity to lower tax rates for middle and lower income wage earners. Likewise, by creating a more competitive tax system for businesses, we can foster greater growth and investment in the United States and boost wages for more Iowans.

Tax reform also provides Congress with an opportunity to lead by example and offer up its own unnecessary tax break. That is why I introduced the Stop Questionable, Unnecessary, and Excessive Allowances for Legislators Act, also known as the SQUEAL Act. This legislation would eliminate a provision of the Tax Code that allows Members of Congress to deduct up to \$3,000 annually in living expenses that they incur while in Washington, DC. As we seek to achieve the ultimate goal of lowering rates for families and small businesses, Congress should start by eliminating handouts to our politicians.

It is long overdue for our country to pursue a simpler tax code that provides much needed relief for hard-working Iowans and that puts our economy back on track. I look forward to working with my colleagues on a path forward that reduces the burden of a complicated tax system—the burden that is placed upon our families, our hard-working individuals, and our small businesses.

With that, I will turn the floor back over to the distinguished Member from South Dakota, and I thank him for accommodating the Members of our class. We are hopeful that we will be able to move forward with smart, effective tax reform.

Mr. ROUNDS. Mr. President, I would like to take this opportunity to express my appreciation to the Senator from Iowa for her remarks. Once again, we call this midwestern common sense.

Let me finish this colloquy today with a few thoughts.

First of all, we want tax reform, but what we want first is a healthier economy. That is what the people of the United States want. They want the ability to compete. Over the last 10 years, there have been 4,700 businesses that have left our shores and moved overseas. The reason is that they can survive better by leaving our country and going someplace else because of the tax consequences of doing so.

When we talk about the direction in which we want to go in this country, we want the people of America to understand that our goal with this entire package is to make things better for the American public. That means a healthier economy for them. It also means, by doing so, that they will see the bottom line in their own pockets—more money that they can spend that otherwise would go to the Federal Government.

At the same time, businesses that may have left and taken their jobs and the opportunities to invest their dollars—we want them back in the United States again, hiring more people and

paying better wages. We think that over the last 10 years, the American public hasn't seen those higher wages because the competition for jobs has moved offshore into other parts of the world where there is a more competitive tax climate.

There is something else we have to point out. We recognize at the Federal level that we have a deficit and that we have not been able to break that deficit.

Today we have a deficit that is in excess of \$500 billion. Out of the \$4.1 trillion in total payments that are out there, that we spend on an annual basis, our omnibus bill, as we call it—that is for the defense and nondefense discretionary side of the formula—we vote on \$1.1 trillion of the \$4 trillion. There is about \$3 trillion that is automatic, that is on auto pilot—Medicare, Medicaid, Social Security, interest on the debt.

If we want to close that gap, then we have to see an economy which is growing, an economy which can support the programs that we believe are necessary, the safety nets that we in America have decided are very appropriate for those who have no place else to go. If we want to close the deficit, we need to have more revenues coming in. The only way we can pick up more revenues is by having an economy that is strong enough to support that.

By actually reducing taxes, we bring in more businesses, and those businesses will make more profits. We are able to lower the rate of tax on profits, and that is returned to the American people in a number of ways—a lower tax burden through lower personal income taxes and through subchapter C and S corporations, through lower business taxes.

Finally and just as importantly, in terms of how we support the operations of government, we support that because with a growing economy, the revenue coming from that growing economy can be utilized to eliminate the debt, which is a threat to our national defense.

Mr. President, at this time, I thank my colleagues who have patiently worked their way through this process. I also thank the Senator from Colorado for beginning this colloquy.

I yield the floor.

The PRESIDING OFFICER (Mr. TOOMEY). The Senator from Rhode Island.

Mr. WHITEHOUSE. Mr. President, I was very pleased to be here for the remarks of my colleagues and friends, and I would just respond by saying that we are all for growth. We are all for growth of the American economy. I think, on this side, we are just a little bit less sure that you grow the economy by growing the share of the economy that goes to the superrich and to big corporations or that you grow the economy by growing benefits to corporations that move jobs from America overseas, and I am pretty confident that on our side we don't believe the

solution to the deficit is a tax bill that raises the deficit.

CLIMATE CHANGE

Mr. President, I am here to talk about the U.N. Climate Change Conference that we just got back from in Germany, where the United States stood alone as the only Nation in the world—Syria and Nicaragua having left us—not a party to the historic Paris Agreement. Led by Senator CARDIN, my colleagues Senators MARKEY, SCHATZ, MERKLEY, and I went to Bonn to tell the nations gathered there that the Trump administration does not represent American views on this issue, nor American determination to tackle the climate challenge. It was not just us who went there to say we are still in. American Governors, mayors, universities, and major corporations all brought the same message that notwithstanding the Trump administration's efforts to separate us from the Paris goal, we are still in.

The urgency of the experts at our Nation's universities and Federal agencies is reflected in a major multi-agency climate report that was released last week and makes an astounding contrast to the position taken by the Trump administration. The "Climate Science Special Report" will serve as the scientific backbone for the "Fourth National Climate Assessment" due next year. The authors list is a who's who of top university scientists and Agency experts from NOAA, the EPA, NASA, our National Labs, the National Science Foundation, and the Departments of Agriculture, Defense, Energy, Commerce, Interior, and State—in all, 13 Federal Agencies and Departments. This report was also peer-reviewed by our American National Academy of Sciences. The New York Times properly described it as "the United States' most definitive statement on climate change science."

The report wastes no time getting to the heart of what is causing climate change. It states:

This assessment concludes, based on extensive evidence, that it is extremely likely that human activities, especially emissions from greenhouse gases, are the dominant cause of the observed warming since the mid-20th century.

It goes on to say:

The magnitude of climate change beyond the next few decades will depend primarily on the amount of greenhouse gases (especially carbon dioxide) emitted globally.

Further it says:

There is broad consensus that the further and faster the Earth system is pushed towards warming, the greater the risk of unanticipated changes and impacts, some of which are potentially large and irreversible.

In a 2016 interview, President Trump said there is "some connectivity" between human activity and climate change, but, he said, "you can make lots of cases for different views." Well, the President ought to read his administration's own report. There is more than just "some connectivity." To quote the report, "For the warming

over the last century, there is no convincing alternative explanation supported by the extent of the observational evidence," but this administration's industry hacks are not paying attention, and instead of helping, they are out busily doing things like deleting the words "climate change" from Agency websites. The Washington Post reported in September that EPA public affairs officer John Kronkus "told staff that he is on the lookout for 'the double C-word'—climate change—and repeatedly has instructed grant officers to eliminate references to the subject in solicitations."

Maybe they think if they crawl under the bed and scrub out the words "climate change," the scientific phenomenon will disappear, but in science it actually doesn't work that way.

Over at the Department of Energy is Secretary Rick Perry, who called climate change a "contrived, phony mess" in his 2010 book. He backtracked his position in his January confirmation hearings but still said he "believ[es] some of it is naturally occurring, but some of it is also man-made activity." Well, the Energy Secretary might want to read the report. Manmade activity is not some of it; it is the dominant cause.

Then there is EPA Administrator Scott Pruitt, who said about human activity causing climate change: "There's tremendous disagreement about the degree of impact, so no, I would not agree that it's a primary contributor to the global warming that we see." The EPA Administrator needs to read the report too. He is wrong and wrong. "Dominant" is what the report says with "no convincing alternative."

If Perry or Pruitt bothered to look at the report their staffs helped write, they would see this graph: "Human Activities Are the Primary Driver of Recent Global Temperature Rise." This is the human activity column, this is solar effects, and this is volcanic effects.

Every once in a while somebody says: Oh, it is the volcanoes that are doing it; it is not us. It turns out volcanoes are actually having a slight cooling effect.

People say: No, it is solar radiation; it is not us. You can barely see the amount of solar radiation warming.

All of this is human-caused climate change. It is more than dominant. You can barely see other factors up against it.

As for Pruitt's claim that humans are not "a primary contributor to the global warming that we see," well, you can turn to the report's page 31: "Human activities are now the dominant cause of the observed trends in climate." Flip forward to page 36, and it states: "Many lines of evidence demonstrate human activities, especially emissions of greenhouse gases, are primarily responsible."

So, Administrator Pruitt, humans are not a primary contributor. The actual science shows "human activities,

especially emissions of greenhouse gases, are primarily responsible for the observed climate changes in the Industrial era, especially over the last six decades."

You could flip to the next page where it says: "[T]here are no suggested factors, even speculative ones that can explain the timing or magnitude" of what is happening in the climate or "that would somehow cancel out the role of human factors."

Just last week, Kathleen Hartnett White rolled into the Environment and Public Works Committee out of the President's climate denial clown car. White is a prolific climate denier from the fossil fuel-funded Texas Public Policy Foundation. She wrote that carbon pollution in the atmosphere is "unquestionably a huge social benefit." Unquestionably a huge social benefit? OK. She also compared climate science to a "cult," which kind of lines her up a little bit with that Heartland Institute that has compared climate scientists to the Unabomber, just to give you an idea of the intellectual rigor of the climate denial arguments. Now she is up for consideration as chair of the White House Council on Environmental Quality.

In responding to our questions, Ms. White was, let's just say, a little at a loss. She responded, for instance, that she has "a very superficial understanding" of ocean issues. She said on ocean acidification that there "are different perspectives" and that acidity "changes up and down are not inherently a problem." Well, Kathleen Hartnett White needs to read this report too.

According to the Climate Science Special Report, "The world's oceans are currently absorbing more than a quarter of the CO₂ emitted to the atmosphere annually from human activities, making them more acidic . . . with potential detrimental impacts to marine ecosystems."

How much more acidic are the oceans being made by the absorption of CO₂? The report goes on to say that "the rate of acidification is unparalleled in at least the 66 million years."

Sixty-six million years is way before humankind even existed. That is the kind of dice we are rolling with ocean acidification.

I pressed Ms. White on how much of the heat greenhouse gas emissions add to the atmosphere is absorbed by the oceans. She couldn't even tell me if it was more or less than half of it. Yet she insisted she knew there "are differences of opinion on that, that there's not one right answer." So, in a nutshell, she doesn't know what the science is, but she sure knows that it is wrong.

Well, there actually is one right answer, and wouldn't you know it, it is in the Climate Science Special Report, which says: "Not only has ocean heat content increased dramatically, but more than 90 percent of the energy gained in the combined ocean-atmosphere system over recent decades has