

to take 60 cloture votes on nominations so far this year, 13 of them on judicial nominations. That is nearly nine times as many as during the first year of all new Presidents—all new Presidents—since the cloture rule was applied to nominations in 1949.

I have been in the minority a number of times, multiple times. I get it. Democrats want their way, and they don't always get it. That hardly means that the majority in general and Chairman GRASSLEY in particular are not being fair, consistent, or evenhanded. The blue-slip courtesy has a history, and it has a purpose. It exists to allow home State Senators to share their views with the Judiciary Committee and to encourage White House consultation with them before making nominations.

Neither a liberal interest group like the American Bar Association nor abuse of the blue-slip courtesy should be allowed to further distort and politicize the judicial confirmation process.

It is a disgrace. It really is a disgrace, the way the Democrats changed the rules automatically, overnight, without even consulting with Republicans, and doing it solely to give advantage to their side, even though this is a process that really ought to have fair treatment on both sides at all times.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Florida.

Mr. RUBIO. Mr. President, I ask unanimous consent that I be allowed to complete my remarks.

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

TAX REFORM

Mr. RUBIO. Mr. President, I know we are scheduled for a vote in a few minutes. We will have plenty of time to talk about this in the days to come.

I think one of the core things that I hope tax reform will be about is empowering the American worker. By "the American worker," I mean the people whom they don't make Netflix series about and we don't see movies about too often anymore. There was a time when the American worker was a hero in our country. People looked up to the American worker and idealized them. Today, obviously, entertainment focuses on other professions. There is nothing wrong with that, but we have forgotten about their hard work and the millions and millions of Americans across this country who truly remain the backbone of our economy and our Nation.

There are hard-working men and women who are struggling to get by, not because they are not working hard but because everything costs more—something you quickly find out as your family begins to grow. That is why I have spent so much time talking about the child tax credit. A lot of people confuse that with the childcare credit, which is important as well.

The child tax credit takes into account the reality that raising children

is an expense. It is a blessing, but it costs money. At the end of the day, it doesn't always matter only how much you make; it also matters how much you spend. And when you are raising children and raising a family, the costs are often out of your control, and they increase substantially every single year. So perhaps the best way to illustrate to my colleagues the impact that tax reform has on working families is to talk about real people and their real lives—how much money they make and what tax reform would mean for them.

I want to start with a real family, a particular family my staff has been communicating with; that is, the Starling family, Richard and Emily, a very young family from Jacksonville, FL. They have a 2-year-old daughter, and they are expecting their second child in March. Richard is a pastor, and he works part time at Starbucks. He makes about \$25,000 a year. His wife Emily stays home and cares for their daughter while he is at work.

Because of their income, the Senate tax bill's nonrefundable child tax credit increase would actually be worth very little to them. A lot of people have said to me: Well, we have increased it to \$2,000. Isn't that great? It is. But what it means that people don't understand is, if the majority—if all the taxes you pay are payroll taxes, it doesn't help a lot.

I, frankly, get offended when I hear people say: These are Americans who don't pay taxes. They do pay taxes—not income tax, but they pay payroll taxes. They take it out of your check every month. Trust me, it is a tax. It is less money than what was supposed to be there after the tax.

So the tax credit, while we increased it to \$2,000—and that is great for a lot of people—it does nothing for them. The total effect is only about \$115 for the family. That is how much they will be saving in their taxes from the current year—\$115.

But here is where it gets worse. The Senate bill—which I am largely supportive of, but I just want to tell my colleagues what the numbers are so we can see where the changes need to be—the Senate bill would actually increase taxes in March when they have a child. You say: How can that be? Well, for some families in their income range, the nonrefundable increase for the child tax credit is less valuable than the current lost personal exemption. So we take away the personal exemption and we put in this additional child tax credit, but it is nonrefundable. They can't get to that tax credit because they are not paying income taxes, and the result is that if they make \$26,000 instead of \$25,000, the Senate bill would actually take away \$15 from their per-child tax cut.

So these families work hard and pay their taxes, they raise children, they are contributing an extraordinary amount to our country, and they need our help more than ever before.

There are a couple other examples, and I will go to the first chart. Let's

take for example a tire changer and a preschool teacher with two children in Gainesville, FL—the home of the university in Florida, the finest learning institution in the Southeast—an editorial thing, but it is a matter of fact. But I digress. Let me get back to chart No. 1 and talk about this family.

The husband, as I said, works at a local auto shop as a tire changer. His wife is a preschool teacher. According to the Bureau of Labor Statistics, with these two jobs, their combined income would be \$28,300. Because the increase to the child tax credit is nonrefundable—the extra money we put in—this family wouldn't nearly have enough income tax liability to take advantage of the full credit. So the bill as it is currently written gives them a tax cut of \$200—about \$50 per person.

But what if we did what Senator LEE and I are proposing, which is to make the child tax credit fully refundable, even against payroll tax. Well, then their tax cut would not be \$200, it would be \$1,570. Trust me when I tell you that for a family making \$28,000 a year, a \$1,500 pay increase in real cash matters. It matters. It doesn't solve all of their problems, but it helps.

Here is another one. Take this example. The husband is a private in the Army National Guard, and his wife is a waitress at a local restaurant. They have three children. He is on Active Duty at Camp Blanding in Starke, FL. She works full time. They have a combined income of \$33,832, according to the National Guard base pay.

Because the increase, again, is nonrefundable in the child tax credit, they don't have enough income to take full advantage of the tax credit. The bill as currently written cuts their taxes by \$388. The proposal that Senator LEE and I have outlined would cut their taxes by \$2,100. So a \$2,100 pay increase for this working family in cash will matter. It will matter. It doesn't solve all of their problems but, trust me, \$2,100 for this family, more than what they have today, will help them a lot, and it rewards the work they are doing.

What about a single mother. Let's say she is a childcare worker. She has one child and is living in Miami, FL, where I live. She works full time. According to the Bureau of Labor Statistics, the median wage for that job is \$14,800 a year. She gets a tax cut under the current bill of about \$100. If we do what Senator LEE and I are talking about doing, she will get a \$1,000 tax cut. I am not telling you that \$1,000 solves all of her problems, but a \$1,000 pay increase for a single mother making \$14,800 a year will matter.

How about a loading dock worker and a cashier in Northwest Florida after having two kids. Here is what we point to: a glaring blind spot in the way this is structured. Again, for many working families, because the child tax credit is nonrefundable, it will actually be less valuable to parents than the dependent exemption and the existing child credits are under current law today. I think

this is the opposite of pro-family policy.

Let's look at this example. He works as a freight mover at a lumber warehouse, and she works as a cashier. They both work and live full time in Live Oak, FL. Their average combined income is about \$28,650. Under the current Tax Code, the way the law is today, if they have two kids, their tax cut would be \$2,776. That is what they would save. Under the current bill, their tax cut would be \$2,656. So, in essence, under the way the bill is structured now, they would be getting \$120 less—or keeping \$120 less—than what they would under the law today, for a family making \$28,000 a year.

We can fix it, because under the proposal Senator LEE and I will have, they are going to see a tax cut of \$4,000 for having that additional child. That is \$1,200 greater than the current law. That is a raise of \$1,300 more than would happen under the bill as it is currently structured.

I don't think this is an intended consequence. But this is a working family. They work. They pay payroll tax. They make \$28,000, \$29,000 a year. Trust me when I tell you this money will matter. It won't solve all of their problems, but it will help. It is a pay raise.

Last but not least, I live in West Miami, FL. I have lived there since 1985. It is a working-class neighborhood. According to the census, the average family income in West Miami, where I live, is \$38,000—let's say \$39,000. That doesn't mean that West Miami is poor. I know the people there. They work hard. They pay their taxes. They raise their children well. They go to work 5 days a week for 8 or 9 hours a day, sometimes on the weekends. But because it is a working-class town, the nonrefundable increase we put in for the child tax credit doesn't do much.

As an example, based on the census data for West Miami, for that ZIP Code that I live in, more than 2,500 children in this ZIP Code—meaning more than half of the total number of children living in that area—would be receiving less than the full credit than they would otherwise be eligible for. Why? Because for their parents, their primary tax liability is the payroll tax. And you cannot help working families with a tax cut if you do not allow the cut to apply to the payroll tax. It is as simple as that.

We have to do that. If we want to help people in this country, if we really want to help them have a little bit more in their pocket, then let's implement the proposal that Senator LEE and I have put forward.

By the way, I hear these economists and other people say: Well, it won't do anything for growth.

You really don't understand how working Americans live. Someone who makes \$38,000 a year or \$35,000 a year basically spends every penny they make. They have to. If you make \$38,000 a year, with two kids, you are spending every penny you make and

then probably having to put the extra on your credit card, unfortunately. This proposal will drive consumer spending. It will allow them to pay for some things they can't buy now. These kids outgrow their shoes so fast. The bookbags don't make it through a year. There are so many things we could be helping families with, and our tax reforms should do that.

Everybody in this town has a trade association, has a lobbyist, has newspapers that write about them. Who writes about them? Who writes about these working Americans—working Americans, not people asking for anything from the government. They go to work. They work hard. They work every day. Who fights for them? Who talks about them? Who represents them? That is supposed to be us.

If we are serious about representing them, then let's prove it. Let's amend this bill and change it so we can give working Americans the raise they deserve, and that they need, to strengthen our country and strengthen our families.

I yield the floor.

The PRESIDING OFFICER. The question is, Will the Senate advise and consent to the Katsas nomination?

Mr. RUBIO. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The assistant bill clerk called the roll.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Tennessee (Mr. CORKER) and the Senator from Arizona (Mr. MCCAIN).

The result was announced—yeas 50, nays 48, as follows:

[Rollcall Vote No. 283 Ex.]

YEAS—50

Alexander	Flake	Perdue
Barrasso	Gardner	Portman
Blunt	Graham	Risch
Boozman	Grassley	Roberts
Burr	Hatch	Rounds
Capito	Heller	Rubio
Cassidy	Hoeven	Sasse
Cochran	Inhofe	Scott
Collins	Isakson	Shelby
Cornyn	Johnson	Strange
Cotton	Lankford	Sullivan
Crapo	Lee	Thune
Cruz	Manchin	Tillis
Daines	McConnell	Toomey
Enzi	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	

NAYS—48

Baldwin	Gillibrand	Murray
Bennet	Harris	Nelson
Blumenthal	Hassan	Peters
Booker	Heinrich	Reed
Brown	Heitkamp	Sanders
Cantwell	Hirono	Schatz
Cardin	Kaine	Schumer
Carper	Kennedy	Shaheen
Casey	King	Stabenow
Coons	Klobuchar	Tester
Cortez Masto	Leahy	Udall
Donnelly	Markey	Van Hollen
Duckworth	McCaskill	Warner
Durbin	Menendez	Warren
Feinstein	Merkley	Whitehouse
Franken	Murphy	Wyden

NOT VOTING—2

Corker

McCain

The nomination was confirmed.

The PRESIDING OFFICER (Mr. RUBIO). The majority leader.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that with respect to the Katsas nomination, the motion to reconsider be considered made and laid upon the table, the President be immediately notified of the Senate's action, and the Senate then resume legislative session.

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

LEGISLATIVE SESSION

The PRESIDING OFFICER. The Senate will now resume legislative session.

NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 2018—MOTION TO PROCEED

Mr. MCCONNELL. Mr. President, I move to proceed to S. 1519.

The PRESIDING OFFICER. The clerk will report the motion.

The senior assistant legislative clerk read as follows:

Motion to proceed to Calendar No. 165, S. 1519, a bill to authorize appropriations for fiscal year 2018 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year, and for other purposes.

The PRESIDING OFFICER. The Senator from North Dakota.

TAX REFORM

Mr. HOEVEN. Mr. President, I rise to discuss the tax relief bill, which the Senate is working very hard to try to pass. I brought some charts with me to show the impact this bill will have in terms of reducing the tax burden for hard-working American taxpayers and also helping to grow our economy.

It is important to understand this is not just about making sure American taxpayers can keep more of their hard-earned wages and income but also this is about making sure we have a growing economy, that we have more jobs, and that we have rising wages and rising income for American workers. Here are just some of the statistics that show that. These statistics are according to the nonpartisan Tax Foundation and also the Council of Economic Advisers. What you see from this first chart is, this tax relief package is about real economic growth, not just making sure our taxpayers get a tax cut but about growing our economy. This top number, which comes from the Council of Economic Advisers, is \$4,000 that workers, on average, would receive from the economic growth created by the combination of reducing the regulatory burden, which is something we have been working on all year with the administration—reducing that regulatory burden—and combining that then with tax relief to generate more