

from further consideration of H.R. 1892 and the Senate proceed to its immediate consideration.

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

The clerk will report the bill by title.

The senior assistant legislative clerk read as follows:

A bill (H.R. 1892) to amend title 4, United States Code, to provide for the flying of the flag at half-staff in the event of the death of a first responder in the line of duty.

There being no objection, the Senate proceeded to consider the bill.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the Boozman amendment at the desk be considered and agreed to, the bill, as amended, be considered read a third time and passed, and the motion to reconsider be considered made and laid upon the table.

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

The amendment (No. 1587) was agreed to, as follows:

(Purpose: To make a technical correction)

On page 3, lines 6 through 8, strike "section 1204 of the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. 3796b)" and insert "section 1204 of title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. 10284)".

The amendment was ordered to be engrossed and the bill to be read a third time.

The bill was read the third time.

The bill (H.R. 1892), as amended, was passed.

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

ORDERS FOR WEDNESDAY, NOVEMBER 29, 2017

Mr. MCCONNELL. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 12 noon tomorrow, Wednesday, November 29; further, that following the prayer and pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, and the time for the two leaders be reserved for their use later in the day; finally, that following leader remarks, the Senate be in a period of morning business, with Senators permitted to speak therein for up to 10 minutes each.

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

ORDER FOR ADJOURNMENT

Mr. MCCONNELL. Mr. President, if there is no further business to come before the Senate, I ask unanimous consent that it stand adjourned under the previous order, following the remarks of Senator CASEY.

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

The Senator from Pennsylvania.

REPUBLICAN TAX PLAN

Mr. CASEY. Mr. President, I wish to go back to a point I made earlier when I was describing—both in terms of the substance of the bill and the process

that has been undertaken to pass the bill—why, the week before Thanksgiving, I used the expression that the bill was, in fact, "a thief in the night" and what I meant by that. In the same bill, we have these inequities that I just described where the wealthiest are getting \$34 billion in a tax cut—a giveaway, really, just in the first year, and then that continues—and 90 million Americans get less than half of that. That is, in my judgment, robbing those families of an opportunity to get a bigger tax cut and to have the wealthiest among us sacrifice a little bit for the middle class and for those trying to get to the middle class. It gets worse from there because, in addition to that, repealing of the individual mandate has a healthcare consequence.

We know that the Congressional Budget Office told us that because of what would happen as a result of the repeal of the individual mandate, 4 million people would lose their healthcare in the first year and 13 million over the course of 10 years. So it is entirely possible—we don't know the exact number, but it is entirely possible—that lots of Americans would, in the same year or certainly over time, have two adverse consequences. One, they would either not get much of a tax cut or their tax cut or any tax change would turn into a tax increase, and they would lose their healthcare because of the effects of one part of the bill. So, at the same time, in the same bill, some will lose their healthcare because of the bill and others will see their taxes go up, or worse, maybe the same thing will happen to the same individual, the same family. All that is happening in a bill that is speeding through this Chamber.

Here is how defective the process has been. The Senate bill was introduced on a Thursday, and then voted out of the Finance Committee the following Thursday, and now the majority is trying to pass the bill this Thursday. So from Thursday to Thursday to Thursday is the entire consideration of a bill that has not had one hearing—not a single hearing. Oh, yes, we had time in the committee the week before Thanksgiving to pose questions to the Joint Committee on Taxation—tax experts—or to staff, and that is part of the process. But a tax bill like this, which comes around every three decades and will have an impact, by one estimate, of \$9 trillion to \$10 trillion, doesn't have a single hearing and doesn't have the kind of due consideration that would allow people to examine it and allow taxpayers to examine the detail of this bill and the consequences that would flow from that—the adverse consequences—and be able to say: Hey, wait a minute. Maybe I am one of those people. Maybe I am one of those individuals whose taxes will go up or I don't get much of a tax cut and, on top of that, I lose my healthcare. I think any American who would be so adversely affected should have the time and the opportunity to examine

this legislation, either themselves or through the debate that is undertaken by Senators or through reading news accounts.

The only good news here is that newspapers across the country, especially, and think tanks who are analyzing this bill are providing the American people information. But the debate is so limited that very little of the debate here in the Senate will land on the kitchen tables of Americans who will be affected.

So when I say that this is a thief in the night, I mean it by way of the substance of the bill where people are robbed of healthcare, potentially, and certainly robbed of an opportunity to either get a substantial middle-class tax cut or, in some cases, they get no tax cut at all because their taxes go up and, at the same time, they are losing healthcare.

This whole process has been cloaked in darkness and has been infused with secrecy. I got a letter the other day from a taxpayer who said to me: I am worried about the impact on—it was from a mom talking about her family—on my family and my children. She said: I don't know enough about this. I can sympathize with her because Democratic Senators were in a committee 2 weeks ago when this bill was presented to us, with not a single hearing on the bill.

My colleagues may recall what happened in 1985 and 1986. President Reagan came up with a proposal that was almost 500 pages in length. There was a lot of detail about his administration's priorities on tax reform. His proposal got 27 hearings in the Finance Committee. Later, when the House passed a bill in—I guess it was in the beginning of 1986—they passed a tax reform bill that went to the Senate, and that House bill in 1986 got six hearings in the Finance Committee. So if you add the review of the detailed Reagan proposal—almost 500 pages—to the actual hearings on a specific bill, we are talking about 33 hearings. That is the kind of review one would expect. I would settle for 10 or 15 hearings on something this substantial.

So we are basically saying that we are supposed to accept a bill that has gotten very little review and no hearing, and then wait for 20 years from now or 30 years from now to have another opportunity.

This is a joke. This is an insult to the American people, when we have a bill that will have such an impact on every American and is getting very little in the way of scrutiny.

I know the hour is late. I will just make a few more points, especially when it comes to our children. There has been a lot of talk about what this bill could do to help children. A lot of Americans know about the child tax credit and the earned income tax credit. Those two provisions alone in our law have lifted more children out of poverty than almost anything we have ever done in the Congress in decades,

literally. It has had that kind of an impact. So shouldn't we use these two vehicles that have lifted millions of children and families out of poverty—the earned income tax credit and the child tax credit—and strengthen them? Shouldn't we make them more robust so that more children could be lifted out of poverty? The answer is yes.

We have an opportunity here. Senator BROWN and Senator BENNET introduced a bill that then became an amendment in the debate, which I and so many other Democratic Senators joined them on, to strengthen the child tax credit, as well as the earned income tax credit.

Here is the basic information about where we are with the child tax credit. The proposal by some Republican Senators to strengthen the child tax credit in the bill is also woefully deficient and woefully short of what families should expect from a big tax reform bill that is supposed to help folks with the child tax credit.

The Senate Republican plan increases the maximum child tax credit from \$1,000 to \$2,000 per child. It sounds pretty good so far—\$1,000 up to \$2,000. It sounds pretty good so far, but because the bill limits refundability, a mom working full time at minimum wage will only see an additional \$75 in the child tax credit, while a married couple earning \$500,000 would become newly eligible. So in the Republican bill, wealthy families earning up to \$500,000 of income are newly eligible for help, with the child tax credit, for the maximum credit of \$2,000 per child. The working mom who has a low income gets a child tax credit of \$75, which is not much help, but the family making \$500,000 would be getting a \$2,000 child tax credit. Anyone knows that is woefully short.

We can do better than that. We are a great country. We have the greatest economy in the world, we have the strongest military in the world, and we have a lot of good tax policies that have helped lift families out of poverty. Both parties have helped support those provisions over the years. This isn't just a Democratic priority; a lot of Republicans make this a priority as well.

This is the moment to do it. This is a big tax bill. We could make the child tax credit so generous and so substantial that you could turbocharge—use any word you want—you could turbocharge the effort to get young children out of poverty. But the Republicans won't do it because they are stingy on the child tax credit changes, just as they are stingy on the middle-class tax cut.

The source I cited earlier for the November 27 report, the Center on Budget and Policy Priorities—you can go to their website. It is easy. Just type in four letters—CBPP—and you can find these reports. What do they say about the child tax credit provisions? The Center on Budget and Policy Priorities says that 10 million children live in

families who would get \$6.25 or less per month in additional child tax credit help—less than 1 hour of work at the minimum wage. So for 10 million children, this brandnew proposal on the child tax credit adds up to \$6.25 or less per month. Even in a very low-income family, \$6.25 a month doesn't get you much in terms of help for your children.

We have a lot to do in a short time-frame to let the American people know what is in this bill. Whether it is very limited tax relief for a lot of middle-class families or whether it is the outrage that so many Americans' taxes will go up—over time, especially—or whether it is the giveaways to the richest among us, there are so many outrages and so many insults in one bill, it is difficult to catalog all of them.

I hope that if we have a vote on the Senate floor, this bill will be defeated. Guess what can happen then. We can get to a different chapter on tax reform, just like we started to get to on healthcare. After the healthcare bill was voted down in July, everyone said that somehow there would be no engagement on healthcare after that, that the two sides would go into their corners and there would be no discussion. Within hours, if not days, of that happening, Democrats and Republicans came together on healthcare. On that topic on which there is supposed to be very little, if any, consensus or cooperation or bipartisanship, they came together and then had hearings in early September. People forget this, but it happened. In the first 2 weeks of September, we listened to Governors from both parties, insurance commissioners, and healthcare policy experts. Guess what we got. We got a bipartisan bill to help stabilize the market, to make sure we were coming together to try to solve at least one substantial problem in our healthcare system—not to cure every problem but to come together in a bipartisan way to fix the problem.

We could undertake a similar process on tax reform. We could start in December or January—whenever the majority wants to start—have lots of hearings, examine these issues, and figure out whether there is a bipartisan way to make the child tax credit more generous.

We have a moment here. We have a big bill. We could lift a lot more children out of poverty. Isn't there a way to make the middle-class tax relief much more robust and substantial? Instead of giving a \$300 or \$400 tax cut, maybe we could say: Let's come together on a bipartisan bill and give a tax cut that is worth \$1,000—or maybe several thousand dollars—to the middle class and to middle-class families. We could do that. Democrats and Republicans could come together.

We could even come together on providing corporate relief. No one on our side doesn't believe that corporations should get a break, but when you reduce a corporate tax rate from 35 to

20—just do the math. It is \$100 billion per point, so that is \$1.5 trillion. That forecloses the option of making middle-class tax cuts even more generous. It limits the options to help families who are struggling to get into the middle class, who are going to work every day, sometimes working two jobs, making the minimum wage or higher than minimum wage, and they need a little bit of help with the child tax credit or other provisions.

We have an opportunity here to do tax reform the right way—not in the dark of night, not a one-party fiat or a one-party bill that gets rushed through and then we are supposed to accept this as good tax policy for the next 10, 20, 30 years. That is not the way to do tax reform. That is not the way it was done when Ronald Reagan was here, working with Democrats and Republicans. That is not the way we should do it.

We will have more to say later in the week.

At this time, I yield the floor.

ADJOURNMENT UNTIL TOMORROW

The PRESIDING OFFICER. The Senate stands adjourned until 12 noon tomorrow.

Thereupon, the Senate, at 7:18 p.m., adjourned until Wednesday, November 29, 2017, at 12 noon.

NOMINATIONS

Executive nominations received by the Senate on November 27, 2017:

IN THE ARMY

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT IN THE UNITED STATES ARMY TO THE GRADE INDICATED WHILE ASSIGNED TO A POSITION OF IMPORTANCE AND RESPONSIBILITY UNDER TITLE 10, U.S.C., SECTION 601:

To be lieutenant general

MAJ. GEN. CHRISTOPHER G. CAVOLI

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT IN THE UNITED STATES ARMY TO THE GRADE INDICATED WHILE ASSIGNED TO A POSITION OF IMPORTANCE AND RESPONSIBILITY UNDER TITLE 10, U.S.C., SECTION 601:

To be general

LT. GEN. STEPHEN J. TOWNSEND

THE FOLLOWING NAMED OFFICERS FOR APPOINTMENT TO THE GRADE INDICATED IN THE RESERVE OF THE ARMY UNDER TITLE 10, U.S.C., SECTION 12203:

To be colonel

NATHELE J. ANDERSON
BRIAN R. HORTON

THE FOLLOWING NAMED OFFICERS FOR APPOINTMENT TO THE GRADE INDICATED IN THE RESERVE OF THE ARMY UNDER TITLE 10, U.S.C., SECTION 12203:

To be colonel

THOMAS W. GREEN
KENNETH M. KOOP

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT TO THE GRADE INDICATED IN THE UNITED STATES ARMY DENTAL CORPS UNDER TITLE 10, U.S.C., SECTIONS 624 AND 3064:

To be colonel

ADAM R. LIBERMAN

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT TO THE GRADE INDICATED IN THE RESERVE OF THE ARMY UNDER TITLE 10, U.S.C., SECTION 12203:

To be colonel

MICHAEL E. STEELMAN

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT TO THE GRADE INDICATED IN THE UNITED STATES ARMY UNDER TITLE 10, U.S.C., SECTION 624:

To be major

GERALD D. GANGARAM

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT IN THE GRADE INDICATED IN THE REGULAR ARMY MEDICAL SERVICE CORPS UNDER TITLE 10, U.S.C., SECTIONS 531, 716, AND 3064: