

Mr. WYDEN. Mr. President, a number of Senators have been inquiring as to what will happen next with respect to the handling of the tax legislation. My sense is that, in a relatively short period of time, the Senate will be voting on the motion to proceed to this legislation. I just want to take a couple of minutes to talk about why I am going to oppose the motion to proceed.

The fact is, right now, on a topic that will involve \$10 trillion worth of tax policy changes—the biggest change in the Tax Code in 31 years when the U.S. Senate votes on the motion to proceed—we, essentially, will not know yet what the Senate will be debating. There are rumors; there are whispers, but the fact is, as the ranking Democrat on the Senate Finance Committee, which has authority over taxes, I haven't seen the text of the bill that we will actually be debating.

The bill seems to have changed practically every half hour. It has certainly been a moveable feast for the super lobbyists, but there are a couple things we already do know. We know, for example, it is not going to give a fair shake to working families. What we have talked about again and again in the Senate is that the Senate leadership is committed to a double standard with respect to the American economy: temporary breaks for the middle class—they vanish in a few years—and permanent breaks for those at the top.

We can do better than this. The middle class is responsible for 70 percent of the economic activity in our economy. They are the ones who buy the cars, who buy the houses. They send kids to childcare. Instead, many of them certainly fairly soon are going to be further in the hole than they already are.

So this is a piece of legislation, both on the substance, from the standpoint of what my colleagues have been talking about in terms of the double standard—I mean, we already have in our economy essentially two tax systems, one for the cops, the nurses, auto-workers, and timber workers. Their tax system is compulsory. Their taxes come right out of their paycheck. There are no Cayman Island deals for them. The people at the top pay what they want when they want to. The reality is, what it looks like we are going to get—as I say, I don't have the details—is going to make this work.

So a number of Senators have asked, for example, about the passthrough provisions, important to small business. We don't have the details on that. We have Members who care about how we are actually going to not rack up hundreds of billions of dollars' worth of debt in the years ahead. Some Senators have suggested that there be triggers. I happen to think they are gimmicks in all of the approaches I have heard. They just don't seem to add up. We don't have the details on that.

What we do know—and I know there are several other Senators who would like to speak—is, we have never had negotiations in the Senate Finance

Committee over the specifics of this legislation or any other. We have never had a legislative hearing. When Ronald Reagan and Democrats got together in 1986, they had more than 20 of these hearings.

I will just tell my colleagues in the Senate, Bill Bradley, the former Knick and basketball great who was on the Finance Committee—and I like to kid colleagues that he was another tall Democrat on the committee with a much better jump shot than I—he always would tell stories about how he would fly across the country to meet with Republicans to talk about the specifics of tax reform. Back then, Senators went to great lengths to talk to each other about the specifics of tax reform. In this instance, the majority hasn't been willing to even walk down the corridor of the Dirksen Senate Office Building to talk about the specifics of tax reform.

The Senate is better than this. I was part of the bipartisan group yesterday, and Senator DONNELLY, our colleague from Indiana, really set out what became an outpouring of good faith among something like 17 Senators who said we can find common ground here. I happen to know we can find common ground here because with two Senators, who happen to be very close to the distinguished majority leader, MITCH MCCONNELL, I wrote two full bipartisan Federal income tax reform bills—my former colleagues, Senator Gregg and Senator Coats.

We can do this. This is what the Senators said yesterday. We can find common ground. There is not a Senator here who doesn't agree that the Tax Code is a rotting economic carcass. It is a dysfunctional mess. Every single Senator understands it is broken. Since it has been 30 years since the last reform, there have been scores of changes to the Tax Code that really cause as much confusion as they do benefits. So I know we can do this. That is what Democratic Senators said yesterday. They said we want to work together in a group led by our colleagues Senator MANCHIN and Senator KAINE, who brought us together.

So we are going to vote, and I think it is going to be soon, on a motion to proceed. I would just tell Senators, as of right now, we don't yet know what the Senate is going to be debating, and on those crucial issues I just mentioned, we still don't have any information. Yesterday, the Joint Committee on Taxation told me they hoped to have what the Republicans said was the essence of why their bill works: a dynamic score of the tax legislation. We haven't seen that either.

I hope our colleagues will vote no on the motion to proceed because I don't think it is too much to say that as Senators, when we are talking about going to a bill that involves \$10 trillion worth of tax policy changes in the Senate, we ought to know what the Senate will actually be debating.

I yield the floor.

The PRESIDING OFFICER. The Senator from Georgia.

Mr. PERDUE. Thank you, Mr. President.

When President Trump took office, he said that job No. 1 this year was getting the economy growing again. As a business guy—I am going to speak very quickly because I think the majority leader is on the way down to the floor—he said the first thing we had to do to get the economy going were three things: No. 1, pull back on the onerous regulations. Well, so far this year 860 rules and regulations have been reversed. No. 2, he said we have to unleash our God-given energy potential. So far, Keystone Pipeline, the Clean Power Plan, and ANWR are underway.

Finally, we have to change the Tax Code, and that is what we are here debating this week. I am very optimistic that this plan will absolutely put people back to work, put money back in their pockets, and make our American economy and the people who participate in it competitive with the rest of the world.

With that, I notice that the majority leader is on the floor, and I yield back.

The PRESIDING OFFICER. The majority leader.

#### TAX CUTS AND JOBS ACT—MOTION TO PROCEED

Mr. MCCONNELL. Mr. President, I move to proceed to Calendar No. 266, H.R. 1, and I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The question is on agreeing to the motion.

The clerk will call the roll.

The legislative clerk called the roll.

The result was announced—yeas 52, nays 48, as follows:

[Rollcall Vote No. 284 Leg.]

#### YEAS—52

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
Corker	Johnson	Strange
Cornyn	Kennedy	Sullivan
Cotton	Lankford	Thune
Crapo	Lee	Tillis
Cruz	McCain	Toomey
Daines	McConnell	Wicker
Enzi	Moran	Young
Ernst	Murkowski	
Fischer	Paul	

#### NAYS—48

Baldwin	Durbin	Manchin
Bennet	Feinstein	Markey
Blumenthal	Franken	McCaskill
Booker	Gillibrand	Menendez
Brown	Harris	Merkley
Cantwell	Hassan	Murphy
Cardin	Heinrich	Murray
Carper	Heitkamp	Nelson
Casey	Hirono	Peters
Coons	Kaine	Reed
Cortez Masto	King	Sanders
Donnelly	Klobuchar	Schatz
Duckworth	Leahy	Schumer

Shaheen  
Stabenow  
Tester

Udall  
Van Hollen  
Warner

Warren  
Whitehouse  
Wyden

The motion was agreed to.

### TAX CUTS AND JOBS ACT

The PRESIDING OFFICER (Mr. TILLIS). The clerk will report the bill.

The senior assistant legislative clerk read as follows:

A bill (H.R. 1) to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

The PRESIDING OFFICER. The majority leader.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that Senator WYDEN or his designee be recognized to offer a motion to commit the bill, the text of which is at the desk. I further ask that the time until 8 p.m. be equally divided between the leaders or their designees; that at 8 p.m. the Senate vote in relation to the motion to commit with no intervening action or debate; and that following the disposition of the Wyden motion, the majority leader be recognized.

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

The Senator from Oregon.

#### MOTION TO COMMIT

Mr. WYDEN. Mr. President, I call up the motion that I have at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The legislative clerk read as follows:

The Senator from Oregon [Mr. WYDEN] moves to commit the bill H.R. 1 to the Committee on Finance with instructions to report the same back to the Senate in 3 days, not counting any day on which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) eliminate provisions that would raise taxes on millions of middle class taxpayers.

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. ENZI. Mr. President, this is a historic day, as the Senate begins consideration of tax reform that will help boost America's economy, create more jobs, and leave more money in people's paychecks.

The House and Senate passage last month of the fiscal year 2018 budget resolution marked an important first step toward tax relief for American families and job creators that will jump-start economic growth. The resolution gave the Senate Finance Committee the headroom to come up with comprehensive tax reform, and it instructed the Senate Energy and Natural Resources Committee to save \$1 billion. Finance Committee Chairman HATCH and Energy and Natural Resources Committee Chairwoman MURKOWSKI both deserve praise for developing legislative recommendations that fit with the budget resolution's reconciliation instructions, and I thank them for their efforts.

Yesterday, the Senate Budget Committee took the next step by combining the legislative recommenda-

tions from the Finance and the Energy and Natural Resources Committees and reporting the combined bill to the full Senate for consideration. This put our Nation one step closer to real tax reform while advancing American energy security.

It is past time for us to act. A lot of things have changed since the last major tax reform in 1986, and unfortunately our Tax Code hasn't kept pace with those changes. It is an outdated mess that is hurting American workers and holding back our economy. That is why we need tax reform that will make our system simpler and fairer and allow people to keep more of what they earn. The bill before us will do that. It will help grow the economy, create jobs, and ensure that hard-working Americans aren't missing available tax relief.

This bill also will provide relief to small, family-owned businesses. We want to make sure that small businesses, which currently employ the majority of the private sector in Wyoming and are the backbone of our communities all over the country, have the opportunity to grow and provide more jobs.

If you care about jobs, if you care about American companies staying here and being able to compete globally, then you should also care about reforming our business tax system. America has the fourth highest corporate rate in the world. We need to encourage companies to bring back their overseas money to increase the number of jobs here in the United States. Lowering our uncommonly high and uncompetitive business tax rate would be one of the quickest ways to solve the problem. It is time we make America a more inviting place to invest, to do business, and to create jobs.

We heard a lot of rhetoric yesterday in our committee meeting where we reported this bill, and I expect we will be hearing a lot more of the same arguments over the next couple of days. So I want to address some of the claims made by my colleagues on the other side of the aisle yesterday.

Several Members complained that there have been zero hearings on this reconciliation legislation and that this has been a rushed process. Nothing could be further from the truth.

The entire 2018 budget reconciliation process has been open, transparent, and subject to regular order, starting with the passage of the Senate budget resolution. The Senate Budget Committee marked up the budget over 2 days and accepted amendments from both sides of the aisle to make the resolution stronger. In fact, for the first time ever, the minority was given a copy of the chairman's bill 5 days prior to the start of the markup. According to many of my colleagues, it was one of the most transparent budget resolution markups in history.

The budget resolution, complete with the reconciliation instructions being

used this week, was then debated on the floor in an open process that allowed every Senator the opportunity to offer and vote on amendments to improve the resolution before its final passage. That set in motion the instructed committees' process for producing recommendations.

Over the last 6 years, the Senate Finance Committee has held 70 hearings on how the Tax Code can be improved and streamlined to work better for all Americans.

Earlier this month, the Senate Finance Committee held a 4-day markup before finally approving tax reform legislation designed to modernize our Tax Code. The markup lasted 23 hours and 34 minutes over the course of those 4 days. Of the more than 350 amendments filed, 69 were asked to be considered in committee. An additional 35 amendments, offered by both Democrats and Republicans, were included in the final bill reported out of committee.

On November 2, the Senate Energy and Natural Resources Committee held a hearing to receive testimony on the potential for oil and gas exploration and development in the so-called 1002 area of the Arctic National Wildlife Refuge, or ANWR. On November 15, after adopting a bipartisan amendment, the committee approved, with bipartisan support, legislation authorizing responsible development in the 1002 area and meeting the \$1 billion reconciliation deficit reduction target.

Let me explain what we are talking about. ANWR is 19.3 million acres. It is about the size of South Carolina. The 1002 area is 1.57 million acres—about the size of Delaware. The area within 1002 that we are talking about for development is just 2,000 acres, which is smaller than the Fargo, ND, airport.

When the Budget Committee met yesterday, consistent with our responsibility under the Congressional Budget Act, we were only allowed to combine the recommendations of the two committees. We reported the combined bill to the full Senate. As provided by law, no amendments were allowed because, under the Budget Act, our committee is prohibited from substantially changing either committee's approved recommendations. Now that this bill is on the floor, however, it will be subject to the amendment process. For reconciliation bills like this, the amount of amendments that can be offered is unlimited.

Several Members yesterday accused us of no longer caring about overspending and the debt. Again, this is completely false. Better tax policy will boost the value of everything we produce, and this will mean more revenue for the Federal Government.

The cost of this bill that you will hear my colleagues on the other side of the aisle argue assumes the bill has little effect on the economy. That assumption is based on the sluggish growth we have had recently. In 2016, annual GDP growth was 1.6 percent, but our historical average growth is 3.2