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Senate

The Senate met at 10 a.m. and was called to order by the President pro tempore (Mr. HATCH).

PRAYER

The Chaplain, Dr. Barry C. Black, offered the following prayer:

Let us pray.

Our Father in Heaven, we trust You to direct our lives. You are holy, ruling in the Heavens.

Keep our lawmakers faithful to You as You use them to accomplish Your purposes. May they hear the groans of the poor, the cries of the helpless, and the moans of the oppressed.

Help our Senators to cause justice to roll down like waters and righteousness like a mighty stream. Give them the wisdom to find in You a refuge in turbulent times, remembering that You will never abandon those who seek You. Grant them the greatness of being on Your side, doing Your will on Earth, even as it is done in Heaven.

We pray in Your merciful Name. Amen.

PLEDGE OF ALLEGIANCE

The President pro tempore led the Pledge of Allegiance, as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

RECOGNITION OF THE MAJORITY LEADER

The PRESIDING OFFICER (Mr. COTTON). The majority leader is recognized.

TAX CUTS AND JOBS ACT

Mr. McCONNELL. Mr. President, I ask that the Chair lay before the Senate a message from the House of Representatives.

The Presiding Officer laid before the Senate the following message from the House of Representatives:

Resolved, That the House disagree to the amendment of the Senate to the bill (H.R. 1) entitled "An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018," and ask a conference with the Senate on the disagreeing votes of the two Houses thereon.

Mr. McCONNELL. Mr. President, last week, Senators answered the call of our constituents by voting to overhaul our complex and outdated Federal Tax Code.

We seized the opportunity to spur economic growth, to help create jobs right here at home, and to take more money out of Washington's pocket and put more money into the pockets of hard-working American families.

Our bill also helps to provide for the country's energy security by further developing Alaska's oil and gas potential in an environmentally responsible way, and it delivers relief to low- and middle-income Americans by repealing ObamaCare's individual mandate tax.

I would like to once again thank every one of my colleagues who supported this once-in-a-generation effort to make our Tax Code work for the middle class and to help them get ahead.

Since the beginning of this process, we said that tax reform would be done through regular order and an open process. That is exactly what has happened.

Under Chairman HATCH's leadership, the Senate Finance Committee hosted dozens of hearings over multiple years and a full committee markup. Members on both sides of the aisle had a chance to offer amendments both in committee and on the floor. We considered numerous amendments and, when it came time to vote, the Senate approved the bill. This has been a years-long process to deliver tax reform. We have come a long way, and we still have more work ahead of us.

Earlier this week, our colleagues in the House voted to work with Members of the Senate to produce a final bill to

send to the President's desk. Later today, the Senate will do the same. We will vote to join our colleagues in a conference to finish our work on tax reform. The American people deserve taxes that are lower, simpler, and fairer. By voting for a conference, we will be one step closer to getting it done.

I look forward to voting to send our legislation to conference later today.

FUNDING THE GOVERNMENT

Mr. President, now on another matter, with the cooperation of our colleagues, Congress will pass a short-term continuing resolution before the end of the week. Once the House passes a continuing resolution, the Senate will have a chance to consider it as well.

By sending this short-term funding provision to the President for his signature, we will ensure that the government remains open while bipartisan discussions continue with our colleagues in Congress and the White House on a long-term funding solution.

In the meantime, it is important to recognize that this bill doesn't have any contentious provisions. We should all support it. A vote for this short-term measure will help maintain our military, it will continue the important work of Federal agencies, and it will provide States with certainty to continue funding the Children's Health Insurance Program until a bipartisan CHIP reauthorization agreement is finalized.

When the House sends us the short-term continuing resolution later this week, I urge all of my colleagues to join me in voting for it. That way, we can continue the critical operations of the Federal Government while we work to finalize a long-term solution.

RESERVATION OF LEADER TIME

The PRESIDING OFFICER. Under the previous order, the leadership time is reserved.

Mr. McCONNELL. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.



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The senior assistant legislative clerk proceeded to call the roll.

Mr. KAINE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

DACA

Mr. KAINE. Mr. President, I rise today to talk about Dreamers in Virginia. Congress is engaged in a discussion about many topics in December, one of which is what to do about the DACA Program. A couple of months ago, President Trump said he was going to terminate the DACA Executive order of President Obama in 6 months. That would be in early March, unless Congress found a resolution.

I am gratified that many of us are having discussions about what that resolution might be. In particular, I want to acknowledge that 35 House Republicans yesterday signed on to a letter that was led by Virginia Representative SCOTT TAYLOR, from the Hampton Roads area, saying: We need to fix this, and we need to fix this by the end of the year.

I want these discussions to continue. In Virginia, there are about 13,500 Dreamers. I want to tell a few of their stories and why Virginia is a better State because of them and why, I think, the Nation is a better country because of the hundreds of thousands of Dreamers who are contributing to the diverse richness of this country. Let me talk about a few of the Virginia Dreamers I have met in the last few months.

The first is the pretty astounding story of Gloria Oduoye. Gloria is a child of parents who are Nigerian. She was born in England, and her parents brought her to the United States when she was 1 year old. Her dad is a doctor and came to practice medicine and work on a work visa, but then her dad became ill and could no longer work. As a result, the work visa expired. Gloria then became undocumented when her father's visa expired.

Gloria was not aware that she was undocumented until she was about to start college, and her parents had to tell her the full story. Gloria is a remarkable, remarkable young woman. She went to Wesleyan College on a scholarship and graduated. Then, she enrolled at William & Mary Law School.

Gloria is scheduled to graduate this month. When she does, she will be the first DACA student to get a law degree in Virginia and only the fourth DACA recipient in the United States to get a law degree. She is bound and determined. She said: I am going to be the first undocumented student to get a law degree in Virginia, and I am going to be the first undocumented lawyer in Virginia, and I am going to be the first undocumented judge in Virginia.

She is very, very focused upon her studies. She has been very involved with the National Black Law Students Association, the Immigration Law and

Service Society, and the Virginia Intercollegiate Immigrants' Association for the last 3 years.

I have had a chance to meet Gloria. She is a tremendous, tremendous young lady. That is Gloria.

Andreas Magnusson is in Richmond. He has an unusual story. Andreas is Swedish. He is a Swedish-born music producer and mixer. His parents brought him to the United States when he was 2 years old. This is the only home that he has ever known. His career in the music industry has blossomed in the United States, where with his first band he sold over 50,000 records, and he has toured the United States and other countries. Currently, he works out of his house in Richmond, where I live, and he has a recording studio, and he has sold a combined 1.5 million records through the span of his youthful music career.

The United States is his home. Richmond is his home. It is where his career is, and it is where his family lives. His mother, his stepfather, and his two half brothers are all American citizens. Andreas, Swedish born, is a Dreamer.

For fun, he is branching out from music to, I guess, demonstrate the Swedish-Virginian talent for barbecues. Now he is into barbecue competitions in Virginia, and he wants to enter more competitions in the future.

Neither Gloria nor Andreas are the typical snapshot you might think of when you think of a Dreamer; one a Nigerian lawyer and one a Swedish music producer.

Bruna Cardosa, whose friends call her Mel, is from Hampton, VA, in the Tidewater area. She works with children and family services issues. She is a DACA recipient. Her whole goal is to use her education to do social work. She also would like to combine her social work background and degree with a future degree in law to help immigrants like herself. She works for a nonprofit that focuses on mental health needs.

I think we all know how significant mental health needs are in the country and how many people have never been diagnosed or, if they get diagnosed, they don't get treatment. This is an important issue, and the organization she works for helps people to make sure they can find the financial support they need to access the mental healthcare they need.

Before she worked with this family services agency, she formed a coalition called I-CAUSE with other DACA recipients in Hampton Roads to help undocumented students be able to afford higher education. She has received numerous scholarships, honors, and awards that have allowed her to pursue her higher education and, specifically, she was a recipient of the Hispanic Scholarship Fund, to get her social work degree.

With her academic success and her passion to help others, Brunna is exactly the kind of Virginian we love to celebrate because she is a person of accom-

plishment who is taking her own skills and not just benefiting herself but benefiting others. That is as Virginian and American a value as there is.

The fourth student I will mention is somebody I have come to know a little bit, Giancarla Rojas. Giancarla is a DACA recipient here in the Northern Virginia area. She came to America a decade ago to be reunited with her parents, whom she had not seen for 7 years.

In an article in the Washington Post that highlighted her particular story, Giancarla said that she spoke only Spanish when she came here and that the way she and her father perfected their English was by riding in the car and singing Beatles songs and Chicago songs. The Presiding Officer is too young to remember the band Chicago. This is a geezer-style band. Yet it is interesting to think of somebody from Central America coming and deciding, with her dad, that she will listen and sing to geezer rock on the radio as a way of learning English. I don't think the Beatles gave her an English accent, by the way, but it did teach her to speak English quite well.

The article mentioned that when she came to the United States, even the most simple homework assignments were virtually impossible for her. She had to study so hard to succeed—much harder than others—because of the language difficulties, but, very quickly, she was not just doing well, she was in honors classes, and she wanted others to succeed. As in the other stories that I have mentioned, she has made a passion of assisting others to do what she has done—to learn English, to prepare for citizenship tests.

She was prompted to advocate for Dreamers when a school counselor told her: Sorry for you. College is not an option because you will have to pay out-of-State tuition. Her family couldn't afford it. Instead, when the counselor told her that, she decided to join a lawsuit, and the lawsuit led to Virginia's offering in-state tuition to those who were living here and paying taxes and succeeding like Giancarla.

She maintained her high GPA. She earned admission to Radford University, a wonderful university in southwestern Virginia. She was the first Dreamer to be accepted at Radford. She was given a full scholarship, and she graduated with a bachelor's degree in international economics in May of 2016. She is determined and committed to serving her community just like the other 13,500 Dreamers in Virginia.

This is a very important issue. After saying that the Dreamers are great kids and that they had "nothing to worry about with me," I was disappointed when the President said: I am going to terminate the program in 6 months. I viewed it as a little bit of a broken promise. Yet there was something in that announcement that, frankly, I think we have to grapple with, which is that no Executive action is as good as a statutory fix. An Executive action can be changed by this

President or that. So, even though I supported President Obama's DACA Executive order, I recognized that it was not the same as a statutory fix.

We do need Congress to act on this. I was proud to have been one of nearly 70 Members of this body in June of 2013 to have voted for a comprehensive immigration reform bill that included the Dream Act—a permanent statutory solution for these Dreamers. We need to find that permanent solution. The dialogue that we are having about the Dream Act is championed by Senator DURBIN and is cosponsored by many, including me. It is bipartisan and has the cosponsorship of LINDSEY GRAHAM. There is also the BRIDGE Act, which has been proposed by Republican Members, which also tries to solve the Dreamer issue, as well as the letter in the House that I mentioned the other day.

It seems as though we are in the time in which we are having this discussion in seriousness, and we are on the path to finding a permanent solution. We need to do this. These families are law-abiding, tax-paying, hard-working, setting-example kinds of families. You will find them serving in the military and starting businesses and succeeding as these young people are, whom I have described.

This is a season in which we have a lot on our plate. We have budgetary issues, and we have the CHIP insurance program for kids. We have a lot on our plate between now and when we adjourn for the holidays at the end of the month. This is an issue that we can solve, and I am heartened to see the discussion reaching a boil. I am heartened to see bipartisan support for these Dreamers, but I am not surprised because, when you read their stories, you will see why their cases are compelling and why not just Members of this body and the House but also the American public strongly support a permanent resolution.

I encourage my colleagues to do this. Let's do it soon. We will be proud of ourselves if we do, and we will be able to be proud of the accomplishments of the young people like those whom I have described.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. COONS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. SULLIVAN). Without objection, it is so ordered.

TRIBUTE TO RICH HEFFRON

Mr. COONS. Mr. President, I rise today to offer a tribute to a friend, a leader, and one-of-a-kind, Rich Heffron.

My colleagues in the Delaware congressional delegation—Senator CARPER and Congresswoman BLUNT ROCH-ESTER—join me in congratulating Rich Heffron on his long record of service to

Delaware. Rich will soon be retiring as the president of the Delaware State Chamber of Commerce, and I wanted to take the time today to honor his many contributions not just to Delaware's business community but to our legal, educational, and governmental communities, to all of Delaware.

Rich moved from Philadelphia to Wilmington back in 1971, attending Delaware Law School and serving as an intern for then-Senator Joe Biden. Rich later functioned as finance director for Joe Biden's 1978 senatorial campaign. Rich's career took off in 1985 when he started as a special assistant and top aide to then-Wilmington mayor Dan Frawley. Mayor Frawley wisely recognized Rich's business acumen and promoted him to director of the Department of Real Estate and Housing in 1987. There, Rich helped establish the Wilmington Housing Partnership and became one of Mayor Frawley's most trusted advisers, a key part of his "kitchen cabinet."

Rich later departed Wilmington city government in 1992 to embark on his journey with the Delaware State Chamber of Commerce, where he would serve for more than a quarter of a century. Mayor Frawley was sad to lose Rich but recognized his great value to our entire State through the chamber. "If I were the president of the state chamber, I would want to be able to communicate across political lines, across community and business lines," then-Mayor Frawley said. "Rich has demonstrated that reach that goes beyond partisan."

At the State chamber, Rich managed the government affairs department and was the organization's chief advocate for Federal, State, and local issues, and it was in this role that I first met him. Under Rich's great and lasting leadership, the State chamber has been a strong organization, representing the business community on a very wide range of issues. He expanded the chamber's advocacy role across the State and recently helped guide the modernization of the Coastal Zone Act and advocated for the creation of the Delaware Prosperity Partnership to help Delaware's economic development for the future.

His insight was and still is frequently sought after in many policy areas, including government fiscal and tax policy, healthcare issues, land use management, and workers' compensation. Rich's depth of knowledge has been a resource for everyone who has spoken with him. His weekly emails, webcasts, and television and radio appearances are insightful, informative, and engaging. In short, he has long had his finger on the pulse of Delaware.

Throughout his tenure at the chamber, Rich has served on many boards and commissions, and I will mention just a few: the Governor's Workers Compensation Advisory Commission, the Workers Compensation Health Care Advisory Panel, and the Delaware Health Care Commission.

Rich also made educating the next generation of Delawareans of all backgrounds a priority as an adjunct faculty member teaching business and political science at Delaware Technical and Community College and at Wilmington University.

Rich's opinions, his style, and his voice have been sought out for nearly 30 years by business leaders, elected officials, and Delawareans alike up and down our State, and all those who got to know Rich Heffron got to know him as a friend.

Our Governor, John Carney, had this to say about Rich just the other day:

Rich exemplifies the Delaware Way. He has great relationships with legislators and elected officials on both sides of the aisle. He takes a long-term approach to issues rather than an ideological or short-term approach because he realizes we are here to work together and get something done that will benefit our state. We owe Rich an incredible debt of gratitude for what he has done for the Delaware State Chamber of Commerce, for what he's done to support job creation for Delawareans, and for what he has done to improve the Great State of Delaware.

Former Delaware State representative Bobby Byrd, a longtime friend and former coworker of Rich's, also spoke of his long career of service to our community. Bobby Byrd said:

Not only has Rich been a lifelong Democratic Party activist, he has also been a very competent advocate for Delaware's business community. He is truly an example of the Delaware Way.

Although Rich is now retiring, his voice and his counsel will never be far away, and, in retirement, his Temple Owls sports teams will be just a bit closer.

I personally wanted to say to Rich my great thanks for the many ways in which you have encouraged and advised and supported me in the 8 years I worked in the private sector in manufacturing and the 10 years I served in county government and now in my 7 years here in the Senate.

Many in this body find it hard to understand when Senator CARPER and I talk about this Delaware Way, where we all work together and find ways to solve problems, but the idea that a Democratic Party activist is the long-serving and well-regarded head of our State chamber of commerce is just one small example of that Delaware Way.

Rich, no one has been a better, more trusted source of advice to business leaders, community leaders, and political leaders alike than you.

It is appropriate that this is the eve of Delaware Day, when almost 230 years to the day tomorrow, the brave Delaware delegates, risking their lives and everything they had, met at the Golden Fleece Tavern in Dover, DE, and unanimously voted to make Delaware the first State to ratify our Constitution. Tonight, we will celebrate again our annual Taste of Delaware event in honor of Delaware Day.

Tonight, Rich, we will toast you at our seventh annual Taste of Delaware event, an event that wouldn't be possible without you and the State chamber's unyielding support. The Taste of

Delaware event is a great example of what it means to bring people together from across our State, from our three counties, from north and south, and to travel to Washington and share with all of our colleagues here in the Senate some of what makes Delaware special.

Rich, you and your team have created a wonderful Washington tradition, attracting literally thousands of guests and dozens of Delaware's culinary staples to celebrate the First State here in the Nation's Capital. And, Rich, you yourself have been the best example I could provide to my colleagues of what it is that makes Delaware so special.

You will be missed, Rich, in your role at the State chamber, and I wish you and Colleen and your family all the best in your well-deserved years of retirement.

Thank you.

I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. CORNYN. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

REMEMBERING AL HILL, JR.

Mr. CORNYN. Mr. President, I would like to begin my comments today by offering my condolences to the family of my friend, Al Hill, Jr. Al was the oldest grandson of the legendary Texas oilman H.L. Hunt, and he passed away last Saturday.

Al was many things to many people. We shared in common as alumnus the fact that we both went to Trinity University, but the difference between us is that Al was a star tennis player and I was not. He later popularized the sport as president of World Championship Tennis. During the rest of his career following his education, he worked in the energy industry, was a commercial real estate developer, and most of us knew him as a prominent philanthropist, along with the entire Hill family.

Al positively impacted the lives of more people than I can count, including mine, and I simply want to say how much we will miss him.

SAFER PROGRAM REAUTHORIZATION ACT

Mr. President, the second person I would like to talk about today, and the focus of my remarks, is a Texas woman named Lavinia Masters. Lavinia is not famous in a sense, but she is near and dear to my heart because of her courage.

When Lavinia was 13 years old, she was sexually assaulted at knifepoint by a man who broke into her family's home. Her parents were sleeping upstairs and immediately called the police.

Lavinia was taken to the hospital in Dallas, where a forensic exam was performed and DNA evidence was collected in a rape kit, but then it sat there. The evidence sat around for 20

years untested, believe it or not. When other victims of sexual assault had similar forensic exams performed, their rape kits were added to Lavinia's, warehoused, not tested, and eventually a backlog began.

More than two decades later, in 2005, Lavinia's rapist had not yet been identified. She calls the frustration and anxiety of having to wait year after year "pouring salt on the wound." She didn't know who the rapist was, and she didn't know if he was still around or whether her life was even in jeopardy.

One day, Lavinia saw a TV commercial about a new initiative to clear backlogged rape kits. She called the Dallas Police Department, and, fortunately, officers reopened her case. Soon thereafter, her untested rape kit was located. When it was finally tested, it turned up a DNA match for her perpetrator. Well, the rapist was already in jail for other crimes he had committed, but because of the statute of limitations—which bars prosecuting somebody after a certain period of time—she couldn't even press charges, which is a shame.

This case, and Lavinia's courage in coming forward and letting us talk about her case, demonstrates the importance of testing these rape kits. It is important not only because the power of DNA testing will allow you to identify whom the perpetrator was, but it will also allow you to exonerate or exclude somebody whose DNA does not match that in the rape kit.

All of this illustrates problems inherent in untested rape kits that lie in storage lockers and laboratory counters across this country. These kits contain forensic evidence with the potential to solve a crime. As Lavinia's case demonstrates, frequently, people who commit sexual assault don't just do it once; they are serial offenders, and they will keep going until they are caught.

Unfortunately, in Lavinia's case, because of the 20-year interval from the time she was assaulted, it is unknowable how many times her assailant committed similar acts of sexual violence against other people before he was finally stopped.

These rape kits contain forensic evidence with the potential to solve a crime, to put a rapist behind bars, and to provide victims with closure and vindication, and society with justice. The good news is, we have made great strides in recent years—not only in my State but the United States—in dealing with this problem.

One recent report from the Department of Public Safety indicates that there are still more than 2,000 kits that remain untested in Texas. That is unacceptable, but nationally the problem is even much bigger, with as many as 175,000 rape kits that haven't been analyzed. In other words, Lavinia Masters is not alone. She is joined by other Texas women, courageous women, like Carol Bart, who came forward with her

story to help other women and potential victims avoid their fate.

Their cases are why the bill I authored earlier this year is so important. It is called the SAFER Program Reauthorization Act. SAFER is an acronym for Sexual Assault Forensic Evidence Reporting. Victims of sexual assault—scarred by painful memories and physical trauma—can't afford to wait for more efficient procedures and funding that is easier to come by. They need their stories to be heard and the evidence tested.

My bill reauthorizes a program that was created in 2013, which has helped law enforcement reduce the national rape kit backlog. There are many jurisdictions like the city of Houston, for example, which, a few years ago, took this on their own and didn't wait around for the Federal Government or additional funding. It was just amazing how many hits they got on these untested rape kits that matched up to other reported crimes as well. It allowed them to solve not only unsolved sexual assault cases but other crimes by putting people at the scene of the crime who claimed to be somewhere else, for example.

My bill reauthorizes this program created in 2013, which has helped law enforcement reduce the national rape kit backlog. I am happy to have the support of my friend and colleague Representative TED POE, who is cosponsoring the bill in the House. The original legislation bears the name of the Debbie Smith Act, the name of another brave woman who stepped up and used her personal tragedy for good. We named the Debbie Smith Act after her. It allowed us to then use Federal funds and make them available to test untested rape kits. Actually, that original legislation improved it to 35 percent and required 7 percent of them to be used as audits on existing rape kit programs. The problem is, when we started, we didn't even know how many untested rape kits there were because there was no audit program, and much of the funds that were being used for the Debbie Smith Act were being used for administrative or other purposes and not to test rape kits. These audits are important. They have had the potential to uncover thousands more untested rape kits across the United States, each with evidence to be used to bring criminals to justice.

The reauthorization I sponsored goes one step further than the original legislation. It also ensures that pediatric forensic nurses are eligible for training so, once they complete it, they are better equipped to respond promptly and appropriately to children suffering from abuse.

Finally, this bill extends the sunset provision of the SAFER Program, which will ensure the longevity of our program with a proven history of success. I am grateful this SAFER Act has enjoyed the support of a broad range of bipartisan supporters in this Chamber, including the senior Senator from Minnesota and the Senators from Nevada

and Colorado, each of whom are original cosponsors.

Here is the problem. This bill has now passed the Senate but is waiting for action in the House. It is December, and we know the clock is ticking. It is imperative that the House act to reauthorize this program before the end of the year. While I am confident it will, time is running out. We need to make sure this money is allocated for the SAFER Program for the new year and that not only the testing continues but the audits continue so we can find other rape kits, like those of Carol Bart and Lavinia Masters, that need to be tested, perhaps sitting on an evidence locker shelf somewhere in a police department.

This week, a coalition of advocacy groups and law enforcement agencies called for the House to pass the SAFER Program Reauthorization Act in a timely fashion. They said the promise of SAFER has yet to be fully realized. They pointed out that the Nation is at a reckoning point when it comes to sexual assault and harassment. They are absolutely right. We have reached a critical turning point.

Today, as more and more survivors reach out to report these life-altering crimes, it is certainly not the time to let authorization for SAFER lapse. Fortunately, I know and these law enforcement and victim rights groups know that our colleagues in the House share their beliefs. Like I said, I know we are going to get this done, but time is running out, and I hope our colleagues in the House will take up this legislation—which has no controversy at all associated with it—and get it passed and get it to the President.

Thank you.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. WHITEHOUSE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

CLIMATE CHANGE

Mr. WHITEHOUSE. Mr. President, Moody's Investors Service is one of America's credit rating agencies. It is not an environmental organization. It doesn't have any activity in the debate over climate change. That is not what it does. What Moody's does is to analyze the ability of companies and government agencies that issue debt to meet those debt obligations. These Moody's ratings matter because they determine the interest rates that States, counties, municipalities, and companies must pay.

There was some interesting news last week. Moody's declared it is time for cities, counties, and States along our coasts—Alaska is an example of a State with a lot of coast—to wake up to the growing risk of climate change. Moody's has adopted credit indicators

“to assess the exposure and overall susceptibility of U.S. States to the physical effects of climate change.”

The managing director said this:

What we want people to realize is: If you're exposed, we know that. We're going to ask questions about what you're doing to mitigate that exposure.

Moody's looked particularly at coasts and at the share of a State's economic activity generated by its coasts and coastal communities. It counts the amount of homes built on flood plains, and the risk of extreme weather damage in that State or community as a share of the State's economy. “That is taken into your credit ratings,” Moody's said.

It makes sense, obviously. Communities that face rising seas that face heavier storms, that face increased flood damage will bear greater costs of mitigation and repair. If property values drop as a result, so does revenue. Moody's realizes that investors need to take that information into account in analyzing bonds. So it is going into the Moody's ratings.

Think about that. The truth of climate science has gone beyond the warnings of scientists, which we ought to have heeded a long time ago. You have outstanding scientists at the University of Alaska who are studying ocean acidification, sea level changes, all of that—and we probably would have listened to those scientists but for the influence of the fossil fuel industry here. The truth of climate science has gone beyond the warnings of government agencies, national laboratories, and our military services—warnings which have been there for a long time and which we also ought to have heeded and probably would have but for the political influence of the fossil fuel industry. It has even gone beyond the warnings of our coastal States and communities and the coastal regulators, even beyond the warnings of the insurance and reinsurance industries—all of which we have refused to heed to placate the fossil fuel lobbyists—but now the financial referees who score credit risk are baking climate change risks into the assessment of coastal communities' credit-worthiness.

Moody's is not going to assess this risk just in blue States. Coastal communities in every corner of the country—in blue States and red States, alike—are facing climate change risk to their citizens and their economies. Let's take a look at North Carolina.

I visited North Carolina in 2014 to see the effects of climate change along our southeast coast. The problems I saw there bore a striking resemblance to what is happening in our shorefront towns in Rhode Island. The coastal folks who I met in North Carolina were every bit as concerned as coastal Rhode Islanders.

I visited the marine science facility at Pivers Island, where scientists from Duke University, the University of North Carolina, North Carolina State, East Carolina State, and NOAA are all

studying sea level rise and other effects of climate change. I met with the North Carolina Coastal Federation at their coastal education center in Wilmington, where a bipartisan group was united in concern over the exposure of their coastal communities to rising seas and fiercer storms. I flew out over the Outer Banks to see where sea level rise is slowly swallowing and relocating them.

The Outer Banks were formed millennia ago by the interaction of seas and sand. They are dynamic barriers that move with tides and storms. According to the U.S. Geological Survey, “the Outer Banks, particularly the ocean side, have always been hazardous places for man.” Nevertheless, they have become permanent homes to over 30,000 people, and they attract over \$1 billion of tourist spending in that county.

According to a recent comprehensive article by InsideClimate News and The Weather Channel, one beach near East Seagull Drive in Nags Head “has been eroding at about six feet per year”—six feet per year. Rapid erosion threatens shorefront homes and brings the ocean ever closer to major roads and infrastructure. State engineers scramble to keep Outer Banks roads and bridges open and to rebuild them stronger and higher. This isn't just a North Carolina issue. This is a story familiar to many coastal communities.

A Union of Concerned Scientists study reports that sea level rise is doubling the number of communities along the coast facing what the study calls “chronic inundations and possible retreat” in the next 20 years.

GAO, which we depend on for a great many things here, recently reported that coastal areas face particularly high financial risks—hence the Moody's decision—and that annual coastal property losses from sea level rise and increased storms would run into the billions of dollars every year in the short run, reaching over \$50 billion every year by late century. Every year it will be over \$50 billion in loss to coastal properties if we don't pay attention.

GAO referenced a report that estimated a total of “\$5 trillion in economic costs to coastal property from climate change through 2100”—\$5 trillion in economic costs to our coastal communities.

That is a story that Rhode Islanders see coming at us as well. Our barrier beach communities like Matunuck Beach and Green Hill in South Kingstown see rapid erosion.

The top photo here from North Carolina shows one of the two remaining homes at East Seagull Drive in Nags Head, the site I talked about. You can see that there is an exposed septic tank where all the sand has been washed off of, and you can see that there is limited beach left. At high tide, that house is over water.

On the bottom is a strikingly similar picture of houses in Green Hill, RI.

This photo was taken after the April 2007 nor'easter that tore through New England. This family's septic tank is also exposed from the sand that has been removed all around it, and the pilings here are keeping the home above the water. By 2009, this home got repaired, but it had to be moved back from the seashore and up a dune bank. You can only move back so far from rising seas before you start bumping into people's property behind you.

My predecessor, Senator John Chafee, who was once the chairman of our Environment and Public Works Committee, owned a family house in Matunuck, RI, where I remember swimming as a young man. The Chafee house is now completely gone, lost to rising seas.

Rhode Island's coast took a real lashing in 2012's Superstorm Sandy. These images are from Matunuck, where Sandy's storm surge wiped away beaches and exposed shorefront houses to the raw power of the sea.

The historic Browning Cottages up here were family homes for generations. Two of those historic homes had to be demolished. The third could be relocated inland. You can see from these shoreline maps the retreat of the shore to sea level rise and what it has done to these beachfront communities. Here in Nags Head, these little red squares are all where houses used to be that the sea moved in on, and they couldn't move backward. They had to be demolished and moved away. Only two remain—these two.

As you can see by the old shorelines, not that long ago coastal homes had yards of beach in front of them that is now lost. Storms, as well as sea level rise, can change all of that.

If you look at this Rhode Island map, you can see the steady loss of beach along this shore. But it tells two stories. Not only is it the story of the gradual loss of beach to rising seas, but it is also the story of the sudden devastation that a storm can wreak. This red line is how far the beach got pushed back in the hurricane of 1938. One big storm just scoured that beach clean. Now we are back behind that. Here is the 2014 line in blue.

If you look at this site on Google right now, you can see that it has gone even further back. Along Matunuck and the coastline, this is an establishment called the Ocean Mist. You can have a great time in the Ocean Mist. It is a great place.

Not very long ago, you could walk out the front of the Ocean Mist and down onto the beach, and you could walk dozens of yards across beach where people play volleyball and took the sun and hung out before they got to the sea. This is the Ocean Mist today. It has had to be propped up on pilings as the sea comes underneath it.

North Carolina and the Federal Government are having to spend millions of dollar replenishing the Outer Banks' beaches. The State now has to nourish more than 100 miles of beach

compared to just a dozen miles it worried about a few decades ago.

Western Carolina University has tallied up more than \$300 million spent by the State on beach nourishment from 2007 to 2016. Another \$64 million is expected to be spent by local government near Nags Head this year and \$48 million more in 2018. Nationwide, we spend about \$3.1 billion on beach nourishment.

EcoRI reports that Rhode Island lost about 90,000 cubic yards of beach sand just from Superstorm Sandy. Over \$3 million of Federal funding had to be used to help rebuild those Matunuck beaches after the storm.

Beach nourishment, seawalls, bulkheads, and rock armaments—you name it—are all temporary stopgaps that must eventually yield to rising seas. As this happens, there will be a constant drain out of local treasuries as communities have to spend more and more to keep up with the rising seas, and there will be a gradual loss of revenue into local treasuries as valuable oceanfront properties that pay local property taxes are lost. That is why Moody's is starting to score this issue in coastal communities.

One solution that coastal communities can come up with is to ignore this. In 2010, North Carolina's Coastal Resource Commission Science Panel on coastal hazards recommended that a sea level rise of 1 meter—39 inches—be adopted as the amount of anticipated rise by 2100. That was back in 2010. Since then, data compiled and analyzed by NOAA shows that that number was way too low, that the worst case potential for sea level rise on those shores is about twice that—2 meters of sea level rise.

Here is what the Raleigh News & Observer reported: The State "adopted a 30-year forecast that figures the rise at 8 inches." The odds of that coming true are virtually nil.

Ask Moody's how credible that estimate is in face of the evidence. Moody's is going to be going there and looking at this stuff, and they are not going to buy phony-baloney assertions that you are only going to see 8 inches of sea level rise when NOAA is predicting 2 meters. They are going to be rated on not being ready because they are not responding to the obvious science.

Climate denial works in politics because of the massive political influence of the fossil fuel industry, but it really is not going to matter to Moody's assessors.

In Rhode Island, our Coastal Resources Management Council is now planning for a worst case scenario of 9 to 12 vertical feet of sea level rise along our shores by the end of the century—9 to 12 vertical feet. Colleagues may want me to laugh that off and say: No, it is too inconvenient to talk about that; it really ticks off our fossil fuel friends. I will never, ever ignore this. I can't ignore this, and we as a body should not ignore this. No amount of

beach nourishment will protect Rhode Island from that.

At 10 feet, we will lose 36 square miles of extremely valuable shorefront land—people's homes, people's businesses, the marinas and fishing piers that people depend on. That is 36 square miles lost because we can't say no to the fossil fuel industry around here.

We must act on climate change now to give coastal States any chance to avoid these worst case scenarios. We have to help coastal communities plan for the changes we can't avoid.

A recent report from Texas A&M and Rice University researchers highlights what they called—get this—the "growing disconnect between the 100-year FEMA floodplain and the location of actual flood losses" and, again, the "growing consensus over the inability of the FEMA-derived floodplains to capture actual loss."

On average, about a quarter of insured flood losses occur outside the map's flood plains, and in some cases, more than 50 percent of flood losses occur outside of what the maps said would be flooded areas. With bad mapping, we are leaving local communities at a terrible handicap.

We go back to that GAO report quantifying those coastal risks. It notes: "Given the potential magnitude of climate change and the lead time needed to adapt, preparing for these impacts now may reduce the need for more costly steps in the decades to come." But it also points out that "the Federal Government does not have governmentwide strategic planning efforts in place to manage what it called "significant climate risks before they become Federal fiscal exposures." The Federal Government does not have governmentwide strategic planning efforts in place.

We have to give local communities better support. Bad maps and no planning is not support. Our coastal homes, our coastal economies, and our coastal heritage are all at stake, and bad maps and no planning aren't meeting those responsibilities.

I yield the floor.

The PRESIDING OFFICER (Mr. YOUNG). The Senator for Maryland.

Mr. CARDIN. Mr. President, I take this time to talk about the pending business, which is the tax proposal going into a conference committee between the House and the Senate. As I am sure the American people now know, at 2 a.m., on early Saturday morning, the Senate passed its version of tax reform. The House had already done that. We were working on a House bill. Now the motion before us is to take that bill and send it to a conference. We would be better off sending it back to committee so that we could have public hearings and understand what we are voting on, rather than sending it to the conference committee.

I hope, though, that we will take advantage of the conference to deal with

the three fundamental flaws that were included in both the House and Senate bills. First was the process that was used that did not allow us to really know what we were doing. As a result, it is my understanding there are numerous provisions in both the House and Senate bills that will not work and will require changes.

Secondly, we professed to want to do this to help middle-income families, but, in reality, both the House and the Senate bills hurt middle-income families. I hope that will be corrected in conference.

Third—and there is no dispute about this whatsoever—the House bill and Senate bill will add anywhere between \$1 trillion to \$2 trillion to the deficit of this country. We shouldn't be deficit-financing a tax reform bill.

Let me first talk very briefly about process. Let's not repeat the mistakes that we made. It is outrageous that late Friday night we got a 500-plus page amendment to the pending bill and tried to read it, but we couldn't even read the handwritten changes that were put in the margins, and then we were asked to vote on that later in the evening. That process is just not befitting the U.S. Senate, and it is not befitting a democratic process in which we have an opportunity to read and understand, and the public has an opportunity for input, before we attempt to modify and change dramatically the Tax Code of this country.

So I hope that the conference committee will have a very open process, that there will be opportunities for input, and that we all will understand what is being done.

Secondly, it is critically important that this bill be corrected so that it really does help middle-income families. This bill doesn't do that. It provides massive tax cuts for the wealthy and significant cuts in business taxes, which are made permanent, while the relief given to middle-income families is temporary, and many middle income families will end up paying more in taxes. The House bill and the Senate bill have that fatal flaw.

One of the premises here is that if we give businesses big tax cuts, they are going to take those tax cuts and give workers higher wages. That just doesn't happen. There have been significant profits by American companies, but we have seen in too many of those cases that those profits have gone to buybacks, their stock, and to increase the value for their shareholders. It is their right to do that. But we shouldn't be pretending that we are going to be cutting taxes to help workers of these companies when, in reality, their first priority is going to be the shareholders and increasing the value of their stock.

We need to make sure that this bill, at the end of the day, will help middle-income families, and that is our focus, not the House bill or the Senate bill that focuses on our most wealthy taxpayers and the business community

rather than focusing on middle-income families.

Then, third, the deficit—and I find this unconscionable. I will just lay this out. I find it unconscionable, when we have worked to say that the deficit is hurting our country and we need to work together to rein in the debt of America, yet we find the Republican Party prepared to acknowledge a \$1.5 trillion deficit in their budget instructions. In reality, if this bill were to become law as passed by the U.S. Senate, it would increase the deficit by \$2 trillion if we extend all the tax provisions, and even if we accept dynamic scorekeeping, which is changing the rules—\$1 trillion of deficit. So under any of the assumptions, we are adding to the debt. That is just plain wrong. If our priority is to recognize that our debt is something that is wrong for our children and grandchildren, that we are wealthy enough today to pay our own expenses, then we must make sure that the bill that returns from a conference committee does not add one penny to the deficit. That should be a commitment that we are all ready and willing to make.

Let me also bring up a couple of other issues that I hope the conference committee will consider. The Senate bill includes the elimination of the required coverage under the Affordable Care Act. What does that mean? Well, it means that when it is fully implemented, 13 million Americans aren't going to have health coverage. That is what it means. It means that we are going to again see an increase in those who use the emergency rooms of our hospitals as their primary care centers because they have no health insurance. It means that people will be entering our healthcare system in a more costly way because they are not going to get preventive healthcare, because they don't have health insurance to cover preventive healthcare. It means that we are going to see a lot of people who can't afford their healthcare because they don't have health insurance.

Before the Affordable Care Act, we know that healthcare costs were the No. 1 reason for bankruptcy. We will see personal bankruptcies increase. And guess what. We are going to see uncompensated care go up. When uncompensated care goes up, guess who pays the bill? All of us do through higher premiums. It is called cost shifting.

Why is that in this tax reform bill? Do my colleagues want to know the reason? Because it gets scored as a savings by the Congressional Budget Office and the Joint Committee on Taxation. It is a savings because we are going to be spending less money in health subsidies, in the Medicaid Program. It cuts the Medicaid Program.

This is a phony savings from the point of view of our Tax Code, but guess what the Senate did with that savings. They used it to make permanent the tax cuts for businesses. In other words, they spent the savings in

the Tax Code to help corporations with permanent tax changes, and individuals didn't get that.

Well, I hope the conference will correct that by eliminating this health provision from the Tax Code. It shouldn't be in this bill. It is wrong on policy and it is wrong on process and it is wrong on fiscal responsibility. I hope, for all of those reasons, that provision will be eliminated.

Then, the bill passed by the Senate includes another provision that shouldn't be in a tax reform bill; that is, opening up Alaska to drilling. First of all, the policy is wrong. We should protect this pristine area of our Nation. Secondly, we don't need more sites for fossil fuels. We know that our future is in renewables; our future is in a more carbon-friendly environment. So from that point of view, it makes no sense. Then, on process, putting it in this bill makes no sense at all. So I hope my colleagues will correct that mistake that is in the Senate bill.

Then, both the House and Senate bills still have an assault on State and local governments in so many different ways. We make it so much more difficult for State and local governments to handle the problems in our communities. I was speaking to the mayor of Baltimore this week about our problems with public safety. I know the challenges our Maryland General Assembly will face in January, in dealing with transportation infrastructure, in dealing with public education, in dealing with the challenges of our environment. All of those issues are going to be more difficult for the State of Maryland and all of our States and all of our local governments and our municipalities to be able to handle if either the House or the Senate bill becomes law. But to add insult to injury, we then take away the State and local tax deduction so that county taxpayers and State taxpayers, who are the same people who are paying Federal taxes, will have to pay a tax on a tax.

Senator WYDEN brought to my attention something that is pretty fundamental. With the first income tax that was passed by the U.S. Congress, the deduction they allowed was for State and local taxes. Of course, the Constitution had to be amended, and the States had to consent to the amendment, and that is how we got the income tax. It was a fundamental decision made that under Federalism and respect for the different levels of government, we wouldn't impose a tax on a tax. Now, over 150 years later, we are talking about removing that deduction. That is outrageous from the point of view of the Constitution and the principles of the Constitution on Federalism.

There are also some consequences that I am sure my colleagues haven't thought about as to what impact that is going to have on property values, what impact that is going to have on a lot of other issues; they haven't thought that out. But it is just wrong from a policy point of view.

There are many provisions in the House bill that are not in the Senate bill, but now that we are going to conference, we have to be concerned about them. Are we going to restrict what individuals can deduct for medical expenses? That is in the House bill. So if you are a family that happens to have a child that has severe medical needs, are we now going to say that we are not going to allow them to deduct those costs that they have to pay for out-of-pocket?

The House bill contains restrictions on the deduction of education costs for those who have student loans. Are we going to make it more expensive for families to be able to afford higher education? It is already too expensive. Are we going to increase that cost?

We also have a restriction in the House bill that deals with mortgage interest deductions. I have already talked about the impact of the Senate bill and the House bill have on SALT—that State and local tax deductions have on the value of real estate, but when we restrict the deductions on mortgage interest, it has an even more dramatic impact on property values.

So there is a lot of work that is going to have to be done in conference. As I said, the best way to proceed is to send this bill back to the committee. Let's have open public hearings. Let's work together.

I know my colleagues on both sides of the aisle. I have worked with my Democratic and Republican colleagues, and I know that when we work together, we produce some really great results. It is not hard for Democrats and Republicans to work together on the Tax Code, because we share the same goal. We know our Tax Code needs to be reformed. We know that there are burdens in our Tax Code that need to be eased. I honestly believe that Democrats and Republicans believe we shouldn't be adding to the debt, and we should be helping middle-income families. So it seems to me that this is not a heavy lift for Democrats and Republicans to come together in order to write the right tax bill for this country.

So I hope we take advantage of this opportunity, as we have a new look at the Tax Code, to deal with the fundamental flaws that are in both the House and Senate bills. I am not terribly optimistic because I know what the House and Senate have already passed. But I urge all of my colleagues to find a way that we can really fix our Tax Code, help middle-income families, and certainly not add to the deficit of this country. That should be the mutual desire of all Members of the U.S. Senate.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. BENNET. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

Mr. BENNET. Mr. President, just this morning, a newspaper here on the Hill had an article with the headline "Experts find tax plan riddled with glitches." That is because, without a single hearing on the legislation, last week the majority rushed through a complete overhaul of America's Tax Code for the first time in 31 years, and we never had the opportunity to have full consideration of the merits of the proposal. We have now discovered that they have even screwed up the research and development tax credit, which is something American businesses rely on every single day.

This process, I am sad to say, was no accident. Had we had time to digest and debate this bill in the full light of day, it would have never withstood public scrutiny. My hope is that over the coming week or so, when the American public can actually see what is in this bill, it will not withstand their scrutiny.

Instead of making an honest case to the people, which they deserve, the proponents of this bill have sold this legislation not based on what is actually in this bill but with falsehood after falsehood.

First, they claim that the tax cuts wouldn't benefit the wealthiest Americans. Last week in Missouri, President Trump said:

This is going to cost me a fortune. . . . This is not good for me.

That was entirely consistent with a conversation that I was part of—which has also been reported publicly, so I am not revealing any confidences—when the President called in from Asia to a room full of Senators and said that this tax bill is so bad for the rich, that he had to throw in the estate tax on top of it in order to give wealthy Americans something, and he continues to perpetuate this myth in front of the American people.

The reality is that under this plan, the 572,000 taxpayers in America who are fortunate enough to make \$1 million or more will have an average tax cut of \$59,000. By 2027, 62 percent of the benefits in this plan will go to the top 1 percent—those with an income level of over \$2 million. As I said on the floor last week, we are borrowing \$34 billion from our children to give to the approximately 500,000 taxpayers in America who are lucky enough to earn more than \$1 million.

The point I want to make today is, that claim is false.

They also say that this plan is focused on the middle class. Last week, President Trump said: "The beating heart of our plan is a tax cut for working families." Under this plan, in the first and best year—and when I say "best year," this means the year that the tables look the best for the Republican argument, for the sponsors of the bill. Every year after that, it gets worse. The 90 million taxpayers in America who make \$50,000 or less will

get an average tax cut of \$160 a year. That is what they will get on average. Millions of middle-class taxpayers, under this bill, will actually see a tax increase if this law passes, and that number will grow over time. So it is not true that this is a middle-class plan. This is a tax cut for the wealthiest Americans masquerading as a middle-class tax plan.

They have passed around a few crumbs to the middle class and said: You should be satisfied with this. We promise you that you will benefit from the trickle-down benefits of the massive tax cut we are paying for by borrowing from our children.

The next thing they say is, we will supercharge economic growth, and that will lead to more jobs and higher wages. But today corporations are sitting on record amounts of cash. The highest income Americans are earning a larger share of income than at any point since 1928, right before this country fell into the Great Depression.

I was in business for a long time, and I believe in our capitalist system. I believe that people who do well and are successful are living the American dream. But the argument that these businesses and high-income households need a tax cut just doesn't add up.

On the other hand, most Americans have not had a pay raise in a generation, even as the cost of housing, healthcare, childcare, and higher education climb ever out of reach every year. Helping these Americans is not only the right thing to do, but if you want to jump-start the economy—these are the customers who shop at businesses—this bill does nothing to address their needs.

Bank of America recently surveyed companies to ask what they would do with their tax cuts. A vast majority said they would use the money to pay down their debt and buy back shares. At least corporate America is being honest about what they will do with this bill, unlike politicians in Washington. Neither of that does much for workers. Maybe that is why, in the full glare of the TV lights—again, you can't make it up. It is not fake news. When President Trump's top economic adviser, just before we were having a vote on this bill, asked a room full of CEOs to raise their hands if they plan to reinvest the tax cuts, hardly any did. He asked, why aren't hands up? According to Goldman Sachs, the effect on economic growth in 2020 and beyond "looks minimal and could actually be slightly negative."

Fourth and finally—and this is the one that is in some ways most galling—they claim the tax cuts will pay for themselves. They said that in 2001 when George Bush first cut taxes, that it would pay for itself. It is exactly the same rhetoric we are hearing today—no difference. Some of the people are different. Some of the people are the same. Guess what. In 2001, after those cuts, the deficit rose. Then they cut taxes again in 2003, and the deficit rose.

I remind us all that when George Bush became President, Bill Clinton had left behind not a deficit but a surplus—a \$5.6 trillion surplus projected over 10 years.

Every credible analyst who has looked at this bill has said these tax cuts will not pay for themselves. In the face of that history and in the face of the experts, they continue to maintain that they will pay for themselves.

It seems to me that if you think the best thing we can do with this money and the best thing we can do to deal with this massive deficit is to cut taxes for the wealthiest people in America, you should pay for it. Pay for it. We can't get the Children's Health Insurance Program passed—which is a drop in the bucket compared to this—because it has been hard to find a pay-for. We can't get the disaster assistance that so many of our States need because it is so hard to pay for. If you have conviction that this really is going to do what you are going to say it is going to do, pay for it. Don't borrow the money for this.

If we are actually going to borrow \$1.4 trillion from our children, then it would seem to me that we should have the decency to at least invest in their future.

It seems Washington has the money to spend \$83 billion to cut taxes on estates worth over \$11 million—which is what they call the death tax, which now applies to estates worth over \$1 million—but it can't lift a finger to do something about the fact that today in America, just 9 out of 100 kids born into poverty will complete college.

We apparently have the money to give the wealthiest Americans a \$59,000 tax cut, but we don't have the money to extend reliable high-speed broadband to rural America, which would cost about \$40 billion—less than 3 percent of the entire cost of the bill.

Apparently, Washington has the money to borrow \$1.4 trillion from our children, but we don't have \$8 billion to pay for the Children's Health Insurance Program, which covers 9 million kids and pregnant women who cannot afford private health insurance.

We care enough, it seems, about special interest carve-outs that we made in the dead of night as a way of passing this tax bill by getting this vote based on that tax break and this vote based on that tax break, but we cannot lift a finger to tackle the opioid epidemic ripping across our country and claiming 50,000 lives a year.

Every year I come to Washington and hear from my colleagues on the other side that we don't have the money to prevent forest fires across the West, to keep rural schools open, or to find \$400 million for the Arkansas Valley Conduit and bring clean drinking water to some of the poorest counties in Colorado. Now, they have spent \$1.4 trillion not to invest in the health and opportunity of our communities but to fritter it away on tax cuts for the wealthiest Americans. If Republicans pass this

flawed, partisan, budget-busting bill, do not ever, ever let them say to you that we don't have the money to tackle the challenges that are most meaningful to our communities.

We should have passed a bipartisan bill to begin with. We could have crafted a bipartisan bill. I believe the corporate rate is too high and isn't competitive. I believe that. I know there are people on the other side who, like Senator MARCO RUBIO and Senator LEE, believe we should increase the child tax credit for middle-class families and for families who are poor.

We had an opportunity, if we were faithful to the rhetoric I heard around this place for years, to actually remove special interest loopholes, focus on the middle class, and not add to our debt. For years, on the corporate side, I have heard people say we are going to broaden the base and reduce the rate. Instead, we are lowering the rate without cleaning up the code. A once-in-a-generation opportunity, after 31 years, and we say, you know what, we are going to leave those loopholes in place, and we are going to lower the rate. Forget about broadening the base.

The same thing is true on the individual side. It is adding complexity to our code. All this stuff that they are doing on these passthroughs is going to add complexity and require more accountants and more lawyers for people to fill out their tax return. This is all as a result of the majority wanting to go it alone. When you don't look for votes from the other side, it means you are going to be stuck with the most extreme wing of your party. When you don't have to make a compromise because you are reaching across the aisle, it means the people who are the most absolutist on your side get their way. That is what happened here.

Furthermore, there are no hard decisions made in this bill. This is another example of Washington, unlike county commissioners, city council people, superintendents, mayors, and Governors, who actually have to make hard choices year in and year out to make their budgets work—this place always finds the path of least resistance. Forget about broadening the base and closing loopholes. We are going to give you a tax cut because it is easier.

I really hope that over the next week, the American people learn what is in this bill. If they do, I think we will have the chance to defeat it and then pass a bipartisan bill, which actually cleans up the code, lowers the corporate rates to make it more competitive, and enhances the child tax credit to give the American people who work for a living a tax cut.

Do you know what else we could do? We could invest in our infrastructure to create American jobs here and be able to help ensure this generation of Americans does what previous generations of Americans have done, which is to invest in the next generation, to make sure they have more opportunity, not less. This bill is the worst

of all worlds from the perspective of the high school students I met with before I came to the floor. Not only are we not investing in them, we are borrowing the money from them. This is no different than any one of us living in a house and sticking our kids with the mortgage. That is what is happening as a result of this bill, and we should defeat it.

With that, I yield the floor.

The PRESIDING OFFICER. The majority leader.

COMPOUND MOTION

Mr. MCCONNELL. Mr. President, I move that the Senate insist on its amendment, agree to the request of the House for a conference, and authorize the Chair to appoint conferees on the part of the Senate.

The PRESIDING OFFICER. The motion is pending.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the vote on the pending compound motion occur at 3 p.m. today; further, that if the motion is agreed to, Senators KING and STABENOW each be recognized to offer a motion to instruct conferees, and that the Senate vote on the motions in the order listed with no intervening action or debate; further, that there be 2 minutes of debate between each vote, equally divided in the usual form; finally, I ask that following disposition of the Stabenow motion, the Senate stand in recess until 5:10 p.m. to accommodate an all-Members briefing.

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

The Senator from Wyoming.

Mr. BARRASSO. Mr. President, about a year ago, the American people voted for fundamental change in this country, and, last week, Republicans in the Senate continued to deliver. We passed a plan to give Americans substantial tax relief. This legislation is exactly what people were asking for last November, and it is exactly what this country needs now.

Because of this Republican plan, people will be able to keep a lot more of their hard-earned money. They are going to find that their taxes will be simpler and fairer. They are going to see our economy getting stronger and healthier. That is good news for our country, and it is, certainly, good news for the American people. This legislation was an important promise that Republicans made, and it is a promise that Republicans have kept. It is just the latest Republican accomplishment that is helping Americans.

Another thing that the Republicans are providing is tremendous relief from Washington regulations. I think that a lot of people lost track of exactly how much damage the Democrats and the Obama administration did to the American economy. The Obama administration added 285 major regulations during the course of the previous administration. Every one of them imposed a burden on Americans. The total cost of these rules was \$122 billion per year. That was both the direct cost

in terms of money and also counting the time needed to fill out the paperwork that was created by these excessive rules. Twenty-one of these rules were actually finalized after the 2016 Presidential election. That is after the American people spoke and said that they wanted change. Yet President Obama went straight on with piling more regulations onto the backs of the American people.

One of the first things that Republicans in Congress did this year was to start striking down unnecessary, burdensome, costly regulations from the Obama years. Republicans wiped 15 of these major rules off the books. Major rules are rules that cost over \$100 million in terms of the compliance cost, the actual cost, and the time cost. That is going to save Americans as much as \$36 billion over time.

One of these rules was an important part of President Obama's war on coal. It was called the stream buffer rule. It was designed to shut down a lot of the coal mining that is going on in this country. It would have destroyed up to a third of the coal mining jobs in America. So we passed a congressional resolution that protected coal mining jobs and protected American energy independence. We struck down 14 regulations like this one in the first few months of this year.

In October, Republicans blocked a 15th rule. This was the new regulation from the Consumer Financial Protection Bureau. The rule was written during the Obama administration, and Obama appointees at the agency finalized it last summer. This is the agency that has been in the news recently because it has been so out of control. Republicans in Congress had to step in and get rid of an unnecessary rule that was really, in my opinion, just a payoff by the Democrats to trial lawyers.

Republicans have saved Americans \$36 billion by getting rid of rules and regulations. Democrats, on the other hand, have cost the American people \$122 billion a year in costs due to rules and regulations.

Republicans in the Senate also took a major step in this tax relief legislation by repealing the ObamaCare insurance mandate. This takes ObamaCare from being a mandatory program to being a voluntary program. It is going to save a lot of Americans a lot of money. In 2015, there were over 6.7 million Americans who paid this tax. The average tax penalty for the American people this past year was \$700. It is a big deal to give American families relief from that tax burden. It is also a big part of rolling back this idea that Washington knows best what works all across the country. The ObamaCare insurance mandate is more than a tax, and the damage it does is more than just the paperwork and money that people have to pay. It is an outrageous and unfair requirement that people have to buy something that isn't right for them and their family but the government says they have to buy it.

When Republicans struck down this mandate, we gave people back the freedom they had to decide for themselves and to make their own choices.

The Republicans in Congress have been very busy saving Americans from the burdens and injustices of these Obama regulations. I can state that we have a very strong ally in the Trump administration, because President Trump has been the deregulator in chief. Since his very first day in office, he has been rolling back the regulations that have constrained people over the previous 8 years. He froze action on nearly 2,000 Obama administration rules that hadn't taken effect yet. He wrote a new rule for his administration—when one new rule comes in, two go out. In other words, for every significant new regulation, his administration would offset it by getting rid of two other rules. That is how to make a difference in Washington. That is how the President was able to remove 860 ineffective, duplicative, and obsolete regulations in just his first 6 months in office. That is a very big difference from what the Democrats in Washington did, and we have already started seeing the results.

The American economy has created 2 million jobs since President Trump was elected a little over 1 year ago. Our economy grew at a rate of 3.3 percent last quarter. The unemployment rate dropped to 4.1 percent. Last Friday, the Washington Post had two items on one page. The first stated that consumer spending had increased in October and incomes grew. The article said: "The October rise indicates that consumer spending, which accounts for 70 percent of economic activity, began the fourth quarter with healthy momentum."

The second article, appearing on the same day in Washington Post, Friday, noted that weekly applications for unemployment aid fell for the week. It said that when the number of unemployment applications are low like this, it is a sign that hiring is healthy. It is a sign that employers are confident enough to keep workers on the payroll.

During the Obama years, Washington Democrats piled all of these regulations onto the economy. Because of them, economists said they had expected future growth to be around 1.8 percent. President Trump and the Republicans in Congress are cutting the regulations, and the economy is growing at 3 percent. That is the kind of change that is possible under Republican pro-growth policies.

That is why we are confident that we are on the right track. It is why we are confident that the economy is going to continue to accelerate under the tax relief we passed this past week. It is why we are confident that America will continue to thrive when we give people relief from the Washington regulations and start to unwind the redtape. That is what the American people voted for a little over a year ago. That is what Republicans are delivering in Congress and in the White House.

I yield the floor.

The PRESIDING OFFICER. The Senator from Rhode Island.

DACA

Mr. REED. Mr. President, I rise today to join my colleagues in reminding all of our Members, but particularly our friends on the other side of the aisle and the Administration, that there is a very real human cost for each day we delay taking corrective action on President Trump's unnecessary decision to end the Deferred Action for Childhood Arrivals Program, or DACA.

There was no need for the Trump administration to create this crisis. There was no reason to throw nearly 800,000 Dreamers and their families into such uncertainty. Yet the President—despite the fact that most Americans from both political parties support a solution for the Dreamers—decided that he needed to overturn this initiative for little more reason than the fact that it was put in place by President Obama. These young people, who are American in every way but on paper, may be uprooted and moved to countries that are totally foreign to them. Yes, their parents broke the rules to bring them here as children, but their departure now will be our loss. These are the basic economic facts and common sense. Moreover, these young people have become our classmates, neighbors and coworkers, the parents of our children's friends and an undeniable part of our American community.

I thank many of my colleagues who spoke eloquently here to put names and faces to the young people who are affected by this crisis. I would like to associate myself with their remarks. I have also had an opportunity to meet with Dreamers in Rhode Island who were brave enough to share their stories with me and with my staff. I hope to meet more of them, but I can state that these are exactly the kind of hard-working young people who we should be encouraging to put down roots in our communities.

Skeptics should know the facts. Dreamers have been subjected to deep scrutiny. They faced background checks by immigration officials, they have paid significant fees, and they have followed the rules. It is simply untenable to continue to delay a resolution of their status in our country any longer. Indeed, too many of my colleagues seem to be in no hurry to reach a meaningful agreement on passing the bipartisan Dream Act. This has been an effort that has been led by Members on both sides of the aisle because many—unfortunately, not enough yet—on both sides of the aisle believe that these young people are American in their values and in their commitment to this country. They will contribute to this country. They already are.

There seems to be this illusion that we have until March 5, the official end date for DACA, to continue to try to

fix this problem. There are others who seem to believe that this crisis, which was prompted by President Trump's decision, is an opportunity to gain concessions in other areas. This approach of waiting to try to game the crisis is wrong. It is certainly wrong for the young people who are waiting nervously—in fact, “nervously” is too mild a term—to determine whether they can stay and contribute to this great country, as they are already doing.

We have an opportunity, but we have to take it quickly to ensure that these young men and women can find a way to stay in this country and contribute to this country. It remains my sincere hope that my colleagues will come to the table in good faith to pass the bipartisan Dream Act. Again, let me state that there are Members on both sides who recognize that these young people are making great contributions to the country, and this is the only country they have known. Many of them were infants when they were brought here. They are American in every way except on paper.

We need to make progress on this. We don't have until March. We have to do this as quickly as possible.

I yield the floor.

The PRESIDING OFFICER (Mr. TILLIS). The Senator from Oregon.

MR. WYDEN. Mr. President and colleagues, the Republican tax plan is now racing to completion in secrecy and shame. Republicans are finishing it in secret because it is a shameful scheme the American people overwhelmingly oppose.

Today the Senate is going to debate whether to go to conference with the House to resolve the differences between the two plans that the Republicans have passed on a wholly partisan basis. Not a single Democrat in the House and not a single Democrat in the Senate is in support of this bill. I think it is clear that the conference committee that will meet in the days ahead is nothing more than theater. It is not going to be an honest debate in the light of day. There will not be an honest debate that the American people can listen to on the prospect of \$10 trillion worth of tax policy changes that will reach into corners of every part of this country and every household in America.

The truth is, Republicans from the other body and the Senate are hashing out differences right now—right now, behind closed doors. They are packing the bill with even more goodies, even more loopholes for the well connected and special interests. There is no telling what swamp creatures have crawled up to Capitol Hill to get their fingers on this bill at the eleventh hour. The basic proposition on offer is this: taking money and healthcare away from middle-class Americans to pay for tax cuts for the multinational corporations, the powerful, and the well connected. That proposition isn't going to change. Apparently, now the Trump administration is calling for

more speed and even more secrecy, just so the President can claim a victory and Republicans in Congress can appease megadonors, who made it clear they are frustrated by a sputtering agenda.

What unfolded here last week is a black mark on this storied institution of the Senate. It was the climax of a process marred by recklessness and partisanship. This took place after 17 moderate Democratic Senators tried again last week, while the Senate still had the opportunity, to have a bipartisan plan. Well, I renewed my plan, my ideas—the only two bipartisan Federal income tax reform bills in decades, written by senior Republicans and moderate Senators. Bipartisan plans were discussed yet again last week before the Senate took off on this reckless course.

Senators did come to the floor last Wednesday and Thursday prepared for a debate, but it was cut short by the partisan reconciliation process—just 20 hours, evenly divided between the two sides. Wednesday turned into Thursday, and there was no final Republican bill. Then Thursday became Friday, and still Republicans had their plan hidden in the shadows. Then on late Friday—late Friday, well after dark—I was handed, personally, a new version of a 500-page bill by a key official in the Republican caucus who said: Here is the bill.

There was no opportunity for review or debate. The distinguished majority leader had said to me personally during the course of the afternoon, when I was asking every 30 minutes, that there would be plenty of time—plenty of time—to review the bill. Not only was there not plenty of time, there was essentially no time, and it reached a point as we heard from our colleagues last week, that notes on technical material were scribbled into the margins.

We had questions about education provisions that seemed to benefit one academic institution. There are plenty of them that are deserving in Oregon and Pennsylvania, but this would seem to benefit just one. Special interest handouts were air dropped right up, apparently, to the very last minute, with huge giveaways to oil companies and hedge funds. The unintelligible lines became a metaphor for what this whole debate was all about—haphazard work that not a schoolteacher in America would give a passing grade to, if some kind of work product like that was submitted to them.

Of course, this is what the majority party here, the Senate Republicans, said was a full and honest debate. The technical term here is “regular order,” but the fact is, those \$10 trillion of tax changes were made in secret. When the bill that was brought to the floor finally appeared, it was clear that Republicans had played “hide the ball” with their tax plan until the very last minute.

There was not a single hearing on the specifics of the legislation. I heard so

many times in the debate that there were 70 hearings. My colleagues on the other side of the aisle, I wish I had a nickel for every time I heard that there were 70 hearings. There was not one single hearing—not one—on the specific provisions of that legislation. There was no bipartisan input. No Member of this body can possibly claim to have read everything before they voted.

Now the recklessness continues. Republicans are sticking with the con job on the middle class as they work out the differences between their two plans, again, behind closed doors. Whatever product comes out of these negotiations is still going to raise taxes on millions of middle-class Americans and drive a dagger into the heart of the Affordable Care Act. Why? To pay for yet more handouts to faceless, multinational corporations. There are still going to be bigger tax cuts for those multinational corporations that ship jobs overseas than there will be for those businesses that create red, white, and blue jobs here at home.

What ought to cause even more alarm for Americans over the coming weeks are the special interest goodies that are still being packed in—the handouts nobody yet knows anything about.

Down on K Street, they seem to be licking their chops as they read the bill the Republicans wrote so quickly and carelessly. It looks to me like a whole flock of tax lawyers are scheming and planning their next moves.

According to reports, the big sticking point in the negotiations between Republicans isn't about how you are going to help middle-class families or how you are going to protect healthcare, they are debating whether the corporate handouts ought to get bigger. They are already slashing the corporate rate down to 20 percent, and now they are debating whether corporations should actually be required to pay it.

I note that in both of the tax plans I put together that were bipartisan, written with two conservative Republican Senators close to the majority leader, during all of those talks, we didn't hear about corporations saying they had to have a tax rate of 20 percent.

The American people do not want this plan to become law. I heard that this past weekend. I had two town meetings in communities where Hillary Clinton had a lot of support and in communities where Donald Trump had a lot of support, and I am telling you this tax cut bill is unpopular all over. It is hard to write a tax cut bill that is unpopular, but somehow Senate Republicans actually managed to do it. That is what I heard in townhalls and when I met with folks last weekend at Fred Meyer, our iconic store. We heard it all over. I can promise every Member of this body the American people have a sense of what is coming now.

The Republican deficit hawks who flew away when the proposition of a

\$1.5 trillion budget-busting tax bill came up, they are going to come flying back. They will be flying over the horizon, returning. There is already a whole lot of frightening Republican talk about the fiscal crisis facing our country, exploding deficits, spending run amok. In fact, Republicans haven't even waited for this tax plan to become law to crack out the fiscal crisis talking points. We hear all the talk, the President at rallies and talking on national television about entitlement reform. It is a whole lot of focus group-tested code for cutting the safety net, the lifeline programs for the vulnerable: Medicaid, Social Security, Medicare, the anti-hunger programs. That sure looks like what is next on the slash-and-burn to-do list.

Here in the Congress, the Speaker said a few weeks ago we have a lot of work to do in cutting spending. Ways and Means Chairman BRADY talked about welfare reform and tackling the entitlements. The Freedom Caucus, the far right folks in the Freedom Caucus, are using the tax bill to lock in promises on spending cuts and the safety net programs, and nobody knows yet what secret guarantees they have been given.

Last week, as Republicans were getting ready to spend a trillion and a half dollars on handouts to corporations—just put your arms around that for a moment, Mr. President—I heard for years in the Finance Committee and the Budget Committee about how Republicans want to be fiscally minded and tight with a dollar. Right away, out of the gate, they said we will spend a trillion and a half dollars in handouts to corporations—corporations already awash in money. What we heard is the leadership of the other side of the aisle saying we are already spending ourselves into bankruptcy, and they were blasting what they called liberal programs for the poor.

The chairman of our committee, whom I admire greatly, said: When it comes to helping the vulnerable, we don't have the money anymore. We don't have the money anymore for the vulnerable, but somehow we can borrow billions of dollars to have a \$1.5 trillion handout to multinational corporations awash in money? It sure indicates to me some out-of-whack priorities.

Then we heard our colleague from Pennsylvania, Senator TOOMEY, say on the floor that there wasn't a secret plan to cut Medicare and Medicaid and Social Security. I give my colleague from Pennsylvania credit for his honesty because he is right about one thing. They are not keeping this tax plan a secret. Republicans are talking about the tax plan and the prospect of these entitlement cuts now in the open. The tax plan may be secret, but the plans for cutting entitlements are going to be right out in the open.

Colleagues, I want to close with this. I heard this weekend, and I hear at every stop I make, that the people of

this country do not want this partisan tax plan to become law. They understand what is happening now. The working people and the middle class are being forced to pay for handouts to multinational corporations; that the Republican plan puts the interests of the politically connected above the interests of hard-working American families. I believe the American people are going to stand up and fight against any fear-mongering attack launched by the so-called deficit hawks who, as they come flying back, are clearly looking at cutting Medicare, Medicaid, anti-hunger, and anti-poverty programs.

It is not too late. It is not too late while this process continues between the House and the Senate to change course. Instead of going to a sham conference—a sham conference that is little more than diversionary theater—there could be a real and bipartisan debate on a tax plan that would give every American a chance to get ahead.

I have been particularly struck by my conversations with our former colleague Senator Bill Bradley of New Jersey. He calls almost every few days because he, along with President Reagan, were the authors of the last bipartisan plan. I am particularly struck by how he describes when Democrats and Republicans came together. Bill Bradley, former Knicks celebrity all over the country, he would fly all over the United States to meet with colleagues like the distinguished Presiding Officer from North Carolina. He would fly all over. Now, we can't get Republicans to walk down the corridor of the Dirksen building to have a conversation about how we ought to have a chance to give everybody a good tax plan so everybody in America can get ahead. That is what I sought to do with Republican colleagues, former Senators Gregg and Coats, who are plenty conservative.

So it is not too late for my Republican colleagues to do an about-face and say we can do better than this. I don't, for the life of me, understand why we can't have Republicans and Democrats, on the basis of the overwhelming unpopularity of this bill, now say we can do better than this and change course.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. BLUNT. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

Mr. BLUNT. Mr. President, last week I came to the floor to talk about why we needed to pass the Tax Cuts and Jobs Act. I am proud to say that the Senate has passed that bill. I expect the Senate to move to conference with the House this week, and I am confident that the final bill will be an even better bill than the bill passed by ei-

ther the House or Senate. More importantly, I am confident that it will get us on track for real tax relief for working families, and we will have this bill on the President's desk by the end of this year.

Last week when the bill passed, I said that it isn't just about changing the trajectory of our economy, it is about changing the future we hand to our kids and our grandkids. I really think that is what this bill will do.

There is a lot of talk in Washington about things that, frankly, will never turn out to be the facts—maybe they are the alternative facts—but one thing I think will happen is that working families will see, in one of their first paychecks next year, that this tax bill and these tax cuts really affect them. Whatever your paycheck is—reflected in what you start getting paid on January 1—in virtually every case, working families are going to have more take-home pay, and those numbers are pretty big.

A few weeks ago, I was at Patriot Machine in St. Charles, MO, and spoke to the employees who work there. The one thing they were concerned about was, what does this mean to me? What does this mean to my family? What is my take-home pay going to look like next year?

Mr. President, you and I said many times during this debate that the two things we were committed to were more take-home pay immediately by taking less out of it and even more take-home pay in the future by doing things that make our economy more competitive and make that paycheck bigger to start with.

Middle-class families, working-class families, and this country have lost a lot of ground with the slow growth we have had and the almost no growth in some years we have had in the past 10 years. We need better jobs, we need higher wages, and we need the government to let people take home more of what they earn.

This bill will allow them to do that. It will double the standard deduction. That is the deduction that is about \$6,000, and suddenly it is \$12,000, and for a couple, it is \$24,000. You start the tax process on something the size of a postcard by deducting that \$12,000 or that \$24,000 off what your W-2 forms say.

The Senate bill doubles the child tax credit, so you go from a thousand to another thousand, and you take that credit off your tax obligation.

Ninety percent of the people are going to fill out their taxes just that way. It is a form that you may not even have to turn over to sign the bottom and say, here is what I need to send back; here is what my tax obligation is.

Helping families has been and continues to be at the heart of what this whole debate should be about—at one end, more take-home pay, and at another end, more competition that allows us to have better jobs to start with.

I am absolutely convinced that the United States of America has more money on the sidelines right now than ever before in the history of the country and more money overseas because of our barriers to bringing money back, because our Tax Code didn't really anticipate international competition in the way that it has developed. It has more money that wants to come back than ever before. Those things are going to make a difference to the security that our country has and the access to the world marketplace. We couldn't be better located to compete all over the world than we are now.

Those things, along with what has happened in the effort to stop the regulatory overreach and the effort to put people on judicial benches who are going to rule based on what the law says—this tax bill on top of that, with capital coming in to our economy, is going to make a big difference. It will help mainstream businesses that want to reinvest, innovate, expand, create jobs. That is going to happen with this bill.

This bill came through the regular order process. It came through a committee that knew how to defend it. Every Senator had the opportunity to offer any amendment they wanted to offer to improve the final product.

American families have been stuck with a broken tax code for the last couple of decades, and that is going to end when the President signs this bill into law. We shouldn't have to wait any longer. We need to get this done this year, and we can.

FUNDING OUR MILITARY

Mr. President, I want to talk a little bit about another bill that we passed for the 56th consecutive time. There are a lot of things that Congress doesn't manage to get to every year, but the No. 1 priority of the Federal Government is to defend the country, and we show that in how we prioritize that authorization bill that gives those who serve in uniform the very best possible opportunity to serve us and serve us safely.

Senator MCCAIN would be the first to say that we have fallen behind in the last 8 years in what we need to be doing to maintain the advantage that we always want our troops to have, and, of course, he is right. He and Senator REED brought a bill to the floor, and that bill was passed into law. That will make a big difference in our obligation to provide for the common defense.

When we send men and women in uniform into harm's way, we never want that to be a fair fight. We want to give every possible advantage—a training advantage, an equipment advantage, an intelligence advantage—to the people we have asked to defend us.

In the next few weeks, as we appropriate the money to do what the authorization bill calls for, we are going to see a step-up in a way that has not happened in 8 years now and will happen, I am convinced, this year. This bill meets that responsibility.

I want to talk about a provision in that bill that I think particularly is reflective of the families who serve.

The strength of our military is in the families of our military. Somebody said to me not too long ago: We generally in the military recruit single young adults, and we retire men and women with families. Those families who become part of this process—soldiers, sailors, airmen, and marines, during the time they serve—provide the real backbone of our military strength. They have a million responsibilities when somebody in that family deploys. They look at the holidays we are now in the middle of different from the way most other families look at the holidays. The person who is there keeping the family together when somebody deploys often—more and more of the time now—has their own career. They are paying the bills. They are keeping the kids in school. They are facing, for the most part, the challenges that so many single parents face today, but these are single parents based on one of the two partners in that team being deployed somewhere else. They have to do these things while they are worried about the person they care so much about who is in harm's way. Then when that part of their life is over, they become a family supporting a veteran and whatever challenges that veteran has from their service.

So the bill we passed this year demonstrates our appreciation for our military families by including the Military Family Stability Act. This is a bill I introduced with Senator GILLIBRAND. That act provides for more flexibility for military families. It allows military families, for the first time, to meet one of the challenges they have when every 2 or 3 years they get a new assignment.

If you are trying to stay because your spouse needs to finish a job or your kids need to finish a school year, that is really not part of the process anymore, but it now can be. We have a provision in law now that allows families to meet the challenges of a child finishing or starting a school year when their family thinks they should or a spouse completing a job or starting a job based on their schedule rather than the military's schedule. This will help people stay in the military. It rewards the support that families give to the military. It allows the family to either move early or to remain at their current duty station for up to 6 months while their spouse begins a new assignment or while their spouse stays a little longer behind to complete that assignment. The spouse has to assume the responsibility for how they take care of themselves in that interim, but the money follows the family or stays with the family.

Right now, we have said to the family who wants to deal with that timing in a different way: Well, you can move early, but you have to pay to move early, or you can stay later, but you have to pay to stay later.

I have talked to so many people in the military, who have had a career in the military, who have stories to tell about the reasons they have left or the reasons they have almost left—because we just didn't have this reasonable ability for a work purpose or an education purpose or kids or spouses, either one—one woman we had in as a witness on this was finishing her Ph.D., and she needed to go a little earlier to get the semester started. Teaching as a graduate assistant, she needed to get there a little early to get the semester started. I think she was told at the time: Well, if you get a divorce from your husband, we will see that you relocate, but as long as you are married, you are going to have to go when he goes. And he didn't go at the time they were told he was going to go. All those things can be much easier dealt with now, and fortunately that is now part of our law.

I want to once again thank Chairman MCCAIN particularly and Samantha Clark on his staff, who worked so hard to finalize this provision.

TRIBUTE TO CAPTAIN SAM BURKE

Mr. President, I also would like to recognize an individual who has been absolutely vital to my work on the National Defense Authorization Act, my work on the Defense Appropriations Subcommittee, and really the overall national security issues we deal with. Capt. Sam Burke, our military detailee, has been with us for the last year. I think this has been a benefit for him, but I know it has been a benefit for us. Sam is a proud Missourian. I have had a number of military detailees. He is the first Missourian we have had. He is a military detailee who has been absolutely instrumental in the Military Family Stability Act and has brought his experience to our office. Sam was instrumental in helping us finish that act.

Sam has been with us a year. His parents still live in Charleston, MO. His father, Jim Burke, is a fourth-generation farmer in Mississippi County. His mother, Jeanne, is a special education teacher who retired recently. Sam's brother, Evin, is carrying on the farming tradition and works with his father as a fifth-generation farmer.

As you would imagine, Sam was raised the right way, with strong Missouri values, but those Missouri values were, I am sure, definitely enhanced by the effect of the U.S. Naval Academy, where Sam went to school and graduated in 2010. He has deployed to Okinawa, Japan, been in support of multiple exercises throughout Southeast Asia, including Cambodia and Thailand. He has been a real resource for us. He has provided an important perspective on a number of foreign policy issues, ranging from Colombia, to Australia, to Russia, to the Balkans. He has been a great help on veterans issues and a tremendous asset to our office from day one.

I wish Captain Burke all the best in the next chapter of his military career.

I thank his fiancée, Sarah, and all his family and friends who support him for the sacrifices he has made serving the country and will continue to make. He is a first-class marine, a consummate professional, and an exceptional individual. We are going to miss him, but the country is going to continue to benefit from his service.

For Sam Burke and all those who serve, we are grateful. For the hard-working families in America, I think we are taking a right step with the tax act, just as we took the right step for military families with the Military Family Stability Act.

I yield the floor.

The PRESIDING OFFICER. The Senator from West Virginia.

Mrs. CAPITO. Mr. President, I enjoyed hearing the remarks of my fellow Senator from Missouri. I wish Sam well in his next deployment as a military liaison, and I thank him, as well, for serving our country.

CHILDREN'S HEALTH INSURANCE PROGRAM

I come to the floor today to talk about tax reform and its benefits for middle-class families across this Nation. First I wish to highlight a program that is critical to these families, especially children; that is, the State Children's Health Insurance Program or, as it is referred to across the Nation, CHIP.

For more than 20 years—and really since the very beginning, when I first began serving in the West Virginia House of Delegates—CHIP was one of the first programs for which I became a strong champion. That is because I understood how critical it was then for families in West Virginia and how critical it is now.

When I was in the State legislature in the nineties, I served on the committee charged with creating and implementing the State Children's Health Insurance Program.

My voting record on this issue has been very clear. As a Member of the House of Representatives and now in the U.S. Senate, I have voted numerous times to fund and expand the CHIP program.

In my State of West Virginia—a smaller State—22,000 children are in the West Virginia CHIP program. That includes over 10,000 families. It is essential for these working families. It is essential that we recognize that some working families are unable to get insurance. Maybe they can get it for the person who is working, or the spouse, but a lot of times it is prohibitive to get insurance for the children at the same time. That is where CHIP comes in. It is preventive. It is for sickness and illness. It has really helped to improve the health of our young people in the State of West Virginia.

I was pleased that the bill passed out of the Finance Committee with strong bipartisan support, and I want to thank them for their efforts.

I have also spoken with Leader McCONNELL, and he is very favorable about the need to reach a solution for

this by year's end. Thousands of West Virginia families and children who rely on this program need to know that it is going to be there. We know we are running up against a funding deadline and expiration; we have already passed the expiration date.

So I look forward to working together with Members of the Senate on both sides of the aisle to reauthorize CHIP and the CHIP program as soon as possible. That will be a good Christmas present.

Mr. President, another issue I wish to speak about is a policy that I think will greatly benefit families in West Virginia and across this Nation; that is, the Tax Cuts and Jobs Act that we passed last week. I was very proud to vote for that—proud because I understand what this legislation can mean to the working families and so many people in our States. Today, I would like to explain exactly why I did vote for the bill.

First I wish to speak about the 83 percent of West Virginia families who file and don't use itemization. They file the short form. For those families—83 percent of those filers—that is double the standard deduction, double the child tax credit, which means significant tax savings.

I voted for the bill because it cuts taxes for folks in all income brackets. These are the people who are tired of Washington telling them how to spend their hard-working dollars or, even yet, Washington spending their hard-working dollars for them. Now we are telling these hard-working men and women that they can keep more of their own dollars to make those decisions. They can decide how to spend it. This is not a novel idea, but I think a very welcome increase in our tax dollars coming home. They will be welcomed by every individual family. So whether they are spending it on something that helps them today or tomorrow or whether they are saving for the future, let's let them make that decision. The point is that decision should be theirs.

I also voted for this bill because it helps American businesses of all sizes. It will empower our small businesses to grow and thrive. We had a small business that came to Capitol Hill last week from the Eastern Panhandle. Many of them had different reasons as to why this was going to help their small businesses. Yes, a tax cut means more money for them to invest in their own business and is a big positive for many of them. But one particular small business owner said: Do you know what I really want? I want more time with my family, more time to devote to my family and my church. So while I am an owner of a small business and devote all of my time to the small business, give me the time back that it takes me to comply with the U.S. Tax Code. Simplify this, and give me that time to devote to my family and my church.

I also feel that not just small businesses are going to grow, but it is also

going to help men and women have more job opportunities and higher wages. When it comes to our larger businesses and corporations, it makes them more competitive. Even in a small State like mine, 50 percent of our private workforce works in a larger—well, actually works for a small business; I think it is 30 percent who work for a larger corporation. But as that corporation becomes more competitive globally and our products become more competitive, the result of that is going to be higher wages, more sales, more jobs, more opportunities, more expansion into our State and not beyond our borders.

I voted for this bill last week because it gives our economy a big boost. I challenge anybody who is watching this closely or feels in their family or in their State budget or in their personal budget—who says that this country's economy is growing fast enough or is robust enough or everybody is benefiting. We know that is not the case. We see it in our towns.

I live in a relatively small area. Communities in my State of West Virginia and across this country have been forced to deal with the consequences of a struggling economy—shuttered stores, closing schools, falling real estate prices. This is what happens when everything contracts or stays so stagnant. It has really affected many aspects of our lives. I voted for this tax bill because I am just not OK with that.

I am not OK with standing still. If you are standing still, you are losing. We need to move this economy forward. We need to make it work for everybody. So, basically, I have had enough.

The Tax Cuts and Jobs Act represents a new direction for America—one that provides hope, prosperity, and a chance to really turn things around for a lot of people.

Of course, as with many legislative accomplishments of this magnitude, concerns have been raised from some of those who feel differently. That is what a conference committee is about. We hear concerns. We have heard them from our constituents, and I am sure the House has heard them from their constituents. That is what the conference committee is all about. I have been raising the ones that I have heard in West Virginia to my friends who are going to be a part of the conference process.

So, as I have said many times, this is a significant moment for our country. I believe we haven't done major tax reform in 31 years. It is well past time. It will provide a significant opportunity, and it requires big and bold action. We do a lot of little things around here that help people, and those are great. But it is rare that we can do something big and bold that is going to help so many people in this country.

Let me go back to my statistics. Eighty-three percent of the people in West Virginia file without itemization.

They are going to be getting a doubling of the standard deduction, a doubling of the child tax credit—a tax cut, tax relief. Keep the money; make the decisions in your own family. It is predicted because of the simplification factor that that number of 83 percent will actually rise in many States, mine included.

I think this big and bold action we are about to embark on is something we can look at with great pride. I ask my colleagues on both sides to sincerely look at this and join us in our efforts to provide tax relief, tax reform, tax cuts, and an economic boost to our country—which we so desperately need.

With that, I yield the floor.

The PRESIDING OFFICER. The Senator from North Dakota.

Mr. HOEVEN. Mr. President, I am pleased to follow my esteemed colleague from West Virginia. I wish to join her in her comments and emphasize what she emphasized so well—that this really is all about hard-working taxpayers across this country, not just in terms of making sure they keep more of their hard-earned dollars after taxes but making sure that their wages and income go up. Over the last decade, we have seen real stagnation in terms of wages and income. So as we work on this tax package, we want to make sure that across all income groups, we see real tax relief.

The other aspect of this bill is that it is pro-growth. It is about stimulating investment across this country by entrepreneurs, by innovators, by small companies—and, with big companies, bringing money from overseas back home to America, to create jobs in America. As we create those jobs, that competition for labor pushes wages and salaries higher. So it really is a two-for. It is about real tax relief for hard-working Americans, and it is about making sure that their wages and income go up.

These are just some of the estimates that have been put forward so far as to the impact that this tax relief package will have. According to the Council of Economic Advisers, there will be \$4,000 in higher wages. So that is what I am talking about. It is not just tax relief; it is about higher wages. For an average family of four—median income, average family of four—there will be a savings of \$2,200 in taxes. That is from the nonpartisan Tax Foundation.

So it is the combination of both of those things: higher wages, lower taxes.

It comes from creating more jobs. The estimate is, again from the Council of Economic Advisers, almost 1 million more jobs. It is those jobs that not only create opportunity, but that competition for workers is what pushes those wages higher.

Also, a 3.7-percent larger economy—that larger economy is a very important consideration, as well, because by growing the base, even with lower taxes, you generate more revenue,

more revenue for the government to invest in our priorities and to reduce the debt and deficit over time. Of course, we have to find savings where we can, but at the same time we have to have economic growth to address debt and the deficit, and that is exactly what we create, not just through tax relief but the combination of tax relief and the regulatory relief that we have done through the course of this year. It is that regulatory relief and that tax relief that really empower our small businesses across the country, which are really the backbone of our economy. We are talking farmers, ranchers, small businesses of all kinds. We are talking entrepreneurs. We are talking innovators. We are talking about the job creators in this country, creating more jobs and opportunity, and the wage earners and the workers benefiting through lower taxes and higher wages.

This next chart shows that the tax relief really comes across all income groups. That is something that obviously has been discussed, and that is what we are doing here. We are making sure that across every single income group, there is a tax cut. So the effort is to focus on lower income, middle-income workers, but to make sure that there is tax relief across all groups.

The way we focus on lower income workers is by increasing the standard deduction. We more than double the standard deduction from about \$6,000 today to \$12,000 for an individual. So for a married couple, that is \$24,000. For a single individual who has dependents whom he or she is taking care of, whether those are children or maybe a parent or a relative, it is \$18,000 for an individual.

Now, with that higher standard deduction, we will find that 9 out of 10 people will not itemize. They will not itemize. That means their tax return will be one page. They can complete it on one page. It is simple, easy, and then they can send it in.

That is 9 out of 10 filers with this new higher standard deduction. It not only makes sure we provide relief to low- and middle-income taxpayers, but it makes it much simpler to fill out that tax return.

At the same time, we keep other deductions and exemptions that are very important to people. For example, the child tax credit is doubled. The child tax credit goes from \$1,000 to \$2,000. We are doubling the child tax credit. To help with college, we make sure people can open a 529 savings account so they can save money for college and for the education of their young people.

Businesses will be encouraged to provide paid family and medical leave by receiving a tax credit to partially offset the pay of an employee who is caring for a child or a family member.

Other important deductions that we continue—the mortgage interest deduction. That is very important. We continue the deductibility of the mortgage interest on your home. We continue

that very important and very popular tax deduction. We continue the deductibility of charitable contributions. For charitable organizations that need those contributions to continue to fund their important activities, we continue that tax deductibility. We continue the child and dependent tax care credit, the adoption tax credit, the earned-income tax credit to help families with children, working families with children. We continue the 401(k) retirement deduction. That was one that had been discussed, and there was concern expressed that that might be reduced, and we didn't. We continue the deductibility of medical expenses. For example, seniors or others who may have a lot of medical expenses can continue to deduct the cost of those medical expenses.

In all these cases, we have worked very hard to make it simpler and to make sure that for low- and middle-income workers, we are providing that tax relief.

This next chart goes to what we call passthroughs. As I mentioned earlier, the heart and soul of our economy are small businesses. We want to make sure that we are providing tax relief for small businesses across this country so that they can invest, create more jobs, and hire more workers.

For larger businesses or businesses that are multinational, what we are doing is making our Tax Code competitive. What that does is that creates an incentive for the larger companies to bring capital back home that is currently overseas, invest it in America, and create jobs in America. That is called repatriation.

Leading economists estimate that there is more than \$2.5 trillion that U.S. corporations have overseas that they would bring back home, bring back to America with this tax relief, and invest in America. That is all about them building plants at home, creating jobs at home, creating American jobs, rather than investing somewhere else in the world. That not only creates jobs and more opportunity—again, that push for higher wages and income—it also brings back revenue that helps pay for this tax cut for the individuals and for smaller companies as well. When they come back and invest here, that generates tax revenue in America rather than somewhere else, in some other country.

We want the larger multinationals to come back and invest in America. For our smaller companies, our passthroughs, we want to make sure they have the ability, through regulatory relief and tax relief, to expand and grow their businesses. That is what you see here.

With the work we have done for small businesses across every income group, small businesses are getting a tax break. The reason it is done across income groups is that passthroughs are taxed at the individual level. So whether it is a sub S corporation or a partnership or a limited liability partnership or a limited liability corporation,

the income earned by those small businesses is passed through to the owners and the investors, and then it is taxed at that individual level. So what we show is, across the board, those small businesses are keeping more of their money so they can put it in plant and equipment rather than send it to the Federal Government.

I am going to go through some of the things that we have either kept or added for small businesses, particularly some, for example, in the ag area, which is very important to my State, but things that we have kept that really help all small businesses. They include, first, lowering the rate. We start by lowering the rate. Across every income group, we lower that tax rate.

The House plan has four different tax rates. We have seven different tax rates, which compares to the seven that we have right now, but we drop them all. We reduce each one of those rates. That is important to understand because that is the objective. We want to make sure that tax relief is provided across the board.

There has been some discussion about, well, does that create more complexity in terms of having seven different tax rates the way we do today? Really, it doesn't. The complexity in determining what you have to pay in taxes comes from calculating your taxable income. That is what we have greatly simplified, as I described earlier. By keeping the seven tax rates, we make sure we provide an income break across every different income group, every different business group. Again, this is about providing tax relief. It starts with lowering, obviously, those rates for businesses.

We also provide other very important incentives for investment. Remember, this is about pro-growth investment to grow the economy and increase wages. One of those is expensing. That is very important. When a business puts out cash to invest in plant and equipment, they are out those dollars. If they can't deduct that expense up front, it is a lot harder for them to make that expenditure.

For the first 5 years, we provide full expensing. That is incredibly important. Whether it is a farm in my State of North Dakota or a small business in my colleague's State of North Carolina, if they can write off that expense—that plant, cattle, equipment, whether it is new farm machinery or any kind of business equipment—then they are able to make that investment and grow their business.

We not only provide that full expensing for the first 5 years—with a step-down over the next 4—on a permanent basis, we keep section 179 expensing, which is a very popular investment incentive for small business. That ensures that small businesses can expense up to \$1 million a year in plant and equipment, and it doesn't start phasing out until they get over \$2.5 million in expenditures. On a permanent ongoing basis, that provides incredible cer-

tainty for the millions of small businesses across this country to keep investing—buying new plants, new equipment, growing their business—and that is the absolute backbone of our economy and job creation.

Those are the kinds of provisions that make such a huge difference for our companies and that we have included in this tax relief package.

Where are we in the process? We have moved our bill through the Senate. The House has moved their bill through the House. Now we are headed for conference. We need to continue to work to get the best possible product and pass it on the floor, and our objective is to get that done before the end of the year.

This process is important. I am going to mention a couple of things in closing here that show the importance of this process—moving it through the Senate, moving it through the House, and working in conference committee to get the very best product we can for the American people.

For example, as we have moved this package through Senate, one of the things we added that I think is incredibly important is that you can deduct up to \$10,000 in property tax. On your homestead, if you have property taxes up to \$10,000, we have now included that in the Senate package. That is a very popular deduction that is important to many people. We added it in the Senate. The House has it. This is going to come out of conference and include that property tax deduction. I think it is very important and very helpful to getting a good tax relief package.

Another one that I worked on directly is making sure that car dealers and implement dealers—these are small businesses across the country—can continue to deduct the interest on their floor plan. So for their cars on the lot, the inventory that you go and look at when you buy a car, or, if they are in the ag business, the tractors and the equipment they have—they can deduct that interest. That is incredibly important for them to be able to do business. That has been added as we have advanced this package.

Another provision is IC-DISC. It sounds complicated, but it is simply an incentive for companies that will export. Big companies do a pretty good job of exporting, and they have a lot of ways to do it, but for small companies, when they are making product in our country and are trying to send it to Australia or somewhere else, that is a tough proposition. We give them help through that IC-DISC program. Again, that is another example of how we targeted some of these tax deductions to small businesses or kept some of these programs that really help small businesses and, again, make this package as pro-growth as we possibly can.

At the end of the day, it is about keeping more of your hard-earned dollars after taxes, but it is also about growing this economy. Growing this economy is the rising tide that lifts all

boats. That is what we are about. We can sit here and not do something like that and say: OK, business as usual. That is not what the American people want. The American people sent us here to make changes, real changes that are going to help us grow our economy, create more jobs, and create more opportunity; that are going to do more for border security; that are going to strengthen our military and strengthen law enforcement, the rule of law in this country; that are going to improve our healthcare. So these are the kinds of things we have to get done. These are the kinds of things the American people have sent us here and said: Hey, we need to get going on these things. That is exactly what we are doing.

I certainly call on all of our colleagues on both sides of the aisle to join together and get this done, get this tax relief done for the American people, and get it done before the year end.

With that, I will defer to my esteemed colleague from North Carolina.

I yield the floor.

The PRESIDING OFFICER (Mr. COTTON). The Senator from North Carolina.

Mr. TILLIS. Mr. President, the tax cuts we passed last week—whether they are in North Carolina or North Dakota, working families are going to benefit from them. Over the course of the next days and weeks that we negotiate with the House on a final package that will go to the President, we are going to hear all kinds of interesting claims made on the Senate floor.

I was presiding, Mr. President, before you relieved me from the Chair, and I heard one of the speeches we are going to hear several times—we passed this tax bill so that we can actually now cut support for people who need the government safety net. That sounds absurd. It sounds absurd on several levels. No. 1, it is not a very kind thing to do. No. 2, it is not a very wise thing to do.

Let me put in another claim. I can try to put them together. They are saying that we are passing a tax increase on working families in America. What they forget is the dot, dot, dot—maybe 7 or 8 years from now if we decide to raise taxes. Highly unlikely. But in the here and now and next year, after this tax bill gets passed, working families are going to get a tax cut.

How on Earth can you look at a standard deduction doubling—we are going from \$6,000 to \$12,000 per individual and \$24,000 per family. What does the standard deduction mean? Some people may not understand it. It is pretty simple. That standard deduction means that money isn't going to get taxed. So we are increasing the number of people who will not pay taxes.

One of the brackets we haven't talked about, and I think we should, is the number of people who go to a zero tax bracket under the Senate plan and, to a large extent, under the House plan. Then we talk about the child tax

credit. Now let's talk about a working mother, a single mom with a child. The first \$12,000 isn't going to be taxed, and then another \$2,000 per child would not be taxed before you would even be subject to tax. That is the reality of this plan. It is not an increase in taxes.

Those who oppose this plan are trying to talk about a hypothetical possibility 7 or 8 years from now that I don't believe is going to happen. One of the reasons why I believe it is highly unlikely to happen is because we are going to have economic growth from this tax plan.

The way you get economic growth—you also have to recognize that in the United States, we have the highest corporate tax rate in the world. When people are trying to set up shop today, they don't have to necessarily set up shop in the United States to do business in the United States; they go to the lowest cost jurisdiction. I don't fault a business for doing that. When I am confronted with maybe the desire to set up a business in, say, North Carolina or somewhere else in the United States, if it is going to cost me substantially more, of course I am going to make the business decision to go where I have the most resources necessary to produce the product or service that I want to provide.

By cutting corporate taxes and by cutting what we call the passthrough tax, which is handling all businesses, whether they are a C corporation or a passthrough entity—I won't get into the details, but they are the two different ways businesses set up to pay their taxes. By lowering that tax burden on businesses, we are going to see economic growth.

After the tax cuts are put into place, we are immediately going to see a reduction in the tax burden for working families. That is going to be from the increases in deductions and the lowering of the tax burden. Over time, we are going to see additional money going into the pockets of working families, because I firmly believe that through economic activity, we are going to see an upward increase in wages. We are going to see median incomes go up. We are going to see people lifted out of poverty. The reason I believe that is because we have done it in North Carolina. We were roundly criticized—the same way people did on this floor—when I was serving in the State legislature, and we delivered on a promise we made if we got a majority in the State of North Carolina. We went on to decrease the tax burden on businesses and decrease the tax burden on individuals, and we have seen our income to the State go up—more money, more resources in the State to do good things for people in North Carolina. One of the good things we do is continue to lower the tax burden because our economy is growing at rates it has not seen in decades in North Carolina. That is what is going to happen in the United States.

It also provides us with resources to help those who truly need help. The

other argument that suddenly we are going to pay for this tax cut by harming people on Medicare and Medicaid is absurd. All of us here have mothers and fathers, aunts and uncles, maybe brothers and sisters who rely on Medicare, Medicaid, and Social Security as their primary source of income. How anybody can come to this floor and say that I am going to tell my 85-year-old mother—Mom, I am sorry if you are watching this because I know you hate it when I mention your age—who relies on Medicare and relies on Social Security that we are going to come to this Chamber and betray that trust and break that promise that we made to them is absurd.

Are we talking about things we can do so I can make a promise to these pages when they get old someday—I know it is hard for you to imagine you are going to get old someday, but you will. What we are talking about is making sure that we can fulfill that promise for the generations who have not yet relied on Medicare and Social Security. If we don't act, we are going to harm the very people whom other people in this Chamber profess to be helping.

We have a fiscal crisis out there that we have to deal with, but it has no connection to what we are trying to do with tax reform. People say we passed the tax reform bill so that we can harm other people and pay for the tax cuts through cuts to our entitlement programs or safety net programs. It is not happening. We justified this tax package based on what we believe to be economic growth. This tax bill will be funded through economic growth. This tax bill will be funded by more people making higher wages, more businesses being successful and hiring other people, and the United States being more competitive on the global stage. That is how we pay for this tax package.

Again, I speak from a bit of experience because we did tax reform over the last 5 years in North Carolina. It wasn't perfect. That is why we came back and made some changes after we realized there were some unintended consequences, which is the last thing I will talk about.

We are now going into what they call conference. Today, what you are observing is a period of time that we have to pass through in the Chamber before we can vote to go to conference. When we go to conference, it means that the House and the Senate will get together and we will try to work out our differences. One of the things we have to do is work out some things that we have identified that may be unintended consequences of the bill, to make sure that we minimize any negative impact that wasn't thought through until we can begin to work through some of the models. That is going to happen. I think the conferencing process will produce a better bill.

But more than anything else, we need to recognize that it is time to deliver on a promise we made to the

American people. We need to be the Congress that, for the first time in over 30 years, actually delivers on the promise of reducing the tax burden and getting the economy back on track—the way it hasn't been for quite some time.

That is why I am proud to have voted for the tax plan. That is why I will be proud to vote for the plan that goes to the President's desk. That is why I will be proud to stand in this Chamber, just a couple of years from now, and demonstrate that the courage we are displaying by moving forward with this bill is going to produce a result for the American people that benefits every single person all across the socioeconomic spectrum.

I appreciate the opportunity to tell the American people again: Don't necessarily believe everything that is going to be said in this Chamber in the next couple of days or couple of weeks. American people, don't be afraid when you hear that one or the other party is working hard so we can harm people who rely on our safety net. Don't believe it. It is not true. Don't believe that we have decided that it was a great political strategy to raise taxes 7 years from now. Don't believe that it is an immediate tax increase, because that is empirically untrue.

Believe that we are doing everything we can to fulfill our promise, and believe that, if we do this, everybody in the United States is going to benefit. We are going to be a stronger nation. We are going to be a more competitive Nation, and we are going to have a point in time in Congress when we actually came here and did what we said we were going to do.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. DURBIN. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

DACA

Mr. DURBIN. Mr. President, 16 years ago I introduced the DREAM Act. The idea behind the legislation was that if you were brought here to America as a child by your parents, you are undocumented, you grew up in this country, you don't have a serious criminal record, and you have completed school, you deserve a chance to earn your way into legal status into America. You had nothing to say about the decision of your family to come here. You have grown up in this country. If you want to be a part of our future, you should be given a chance. It was a pretty basic idea. It has been debated for a long time.

President Barack Obama stepped up and said: Since we haven't passed that law, I will create something called DACA, or Deferred Action for Childhood Arrivals.

Under that Executive order, the people I just described can be protected

from being deported for 2 years at a time. They have to go through a criminal background check, they have to pay a \$500 fee, and they get the temporary ability to live in the United States without fear of being deported and to work in this country.

Well, 780,000 young people came forward and signed up and went on with their lives—going to school, getting jobs, becoming part of America. DACA-eligible people joined our military. They weren't American citizens, but 900 of them joined our military, willing to sacrifice their lives in defense of a country which doesn't legally recognize them as lawful immigrants. Some 20,000 of them became teachers in schools all across the United States. Most of them are students, who are working because they can't qualify for Federal assistance to go to school, and there are some amazing stories.

So there they were kind of in limbo—half here, half not here—uncertain about their future, but with the protection of that Executive order. President Trump came in and said: It is over. As of September 5, he ended this DACA protection—saying, prospectively, that the final day for it is March 5, 2018—for 780,000 people. The President then said to Congress: Now, do something. Pass a law. Take care of these people.

Well, 3 months have passed and we have done nothing—nothing. In fact, we have done little or nothing on the floor of the Senate for the last several months. We haven't done this, and it is still unresolved as to whether or not they are going to have a chance to be a part of America's future or for young people like them to have a similar chance—unresolved.

We have to do something about that and we have to do it soon because every day 120 of these young people lose their protection under DACA. That is almost 1,000 a week. So far, 10,000 of them have fallen out of protection under DACA.

What does it mean under practical terms? First, it is the fear of being deported. You are no longer protected. You are undocumented in America. You can be deported: A knock on the door, and you are gone.

Do these young people know that? Of course they do. I see them every weekend. I sit down with them. They are emotionally distraught over the possibility of their lives ending as they know it—being deported to countries they have never been to before, facing languages they don't know.

Think about that possibility. You are 18 or 19 years old, and now you are being deported back to Bolivia, where you have never been. You may not speak Spanish very well, but now you are going to be tossed back into Bolivia where you came from.

So now the question is this: What will we do about this? Will Congress act or wait?

Some voices on the floor of the Senate have said: Well, let's try to get around to this next year. Well, you cer-

tainly can't look at the floor of the Senate today, or virtually any day, and say we are so swamped with work we just can't take this up. Of course we can, and we should.

I want to salute my Republican colleagues, a number of whom have stepped up and said: Let's sit down and work this out once and for all. These young people deserve a chance. Let's give them that chance. Their stories are nothing short of inspiring.

This is Yuriana Aguilar. Yuriana Aguilar was 5 years old when her family brought her here from Mexico. She grew up near Fresno, CA, where she was quite a good student. She was in the top 1 percent of her high school class and graduated as valedictorian. She was involved in a lot of activities, was a member of the high school Junior ROTC Program, volunteered at retirement homes, and, with a group called Tree Fresno, planted trees in her community.

She first learned about her immigration status when she was a senior in high school. She thought she was OK. She learned she was wrong. She tried to apply for financial aid, and they said: You are not documented. You are not legally in America. She came here at the age of 5, and she learned about it much later in life.

She didn't give up. She just said: This can't be the end of my story. She was accepted at the University of California, Merced. She majored in biological science, made the dean's list every semester, and was on the chancellor's honor list.

She conducted research in marine biology, as well as in atherosclerosis. Excuse me, Yuriana, if I messed that up; I am a liberal arts lawyer. It looks like that. It is the question of the buildup of fat, cholesterol, and other substances in arteries. She continued her community service, volunteered for the Boys and Girls Club, for a local hospital, and with the church's Sunday school program.

After she graduated, she couldn't pursue her dream of becoming a scientist because she was undocumented, but she didn't give up. She said: This can't be it. So she volunteered at a research lab, where she wasn't going to get paid but where she was able to continue studying and learning.

Then, President Obama created DACA, the Executive order I referred to, in 2012. Because of that, she was allowed to apply to the University of California, Merced, for the Ph.D. program in quantitative and systems biology. Her research focused on sudden cardiac death, the leading cause of natural death in the United States.

Last year, Yuriana became the first undocumented person at the University of California, Merced, to receive a Ph.D. Listen to what the dean of the School of Natural Sciences said:

Yuriana's work is stunning, and it will have significant impact on our knowledge of the workings of the heart at the cellular level. The potential benefit of her research in cardiac care is enormous.

She is now a postdoctoral fellow and instructor at Rush University Medical Center in Chicago, a city I am honored to represent. I was just with her last week. This is a picture of her in her lab.

She continues her research on heart health, thanks to DACA, but it is coming to an end. President Trump has ended the program that allows her to stay and study in the United States of America.

She is not going to give up, she says. She wants to bring her medical knowledge and expertise back to the Central Valley in California, where she grew up. During her childhood, she saw how people's financial situations often determined their healthcare. She wants to establish a research-based hospital to make sure that the same top quality healthcare is available even for lower income families.

She sent me a letter. She told me about the day that DACA was announced. She was in a research lab doing what she loves to do. She had a human heart in her hand that was beating with an artificial valve outside the body, and when she saw the news, she cried. She said: "I'm finally out of the shadows."

So can she wait? Should she leave? Those are the basic questions we face. Should we do something now? Should we roll up our sleeves, Democrats and Republicans, and solve this problem? Should there be any doubt that we want Yuriana to stay in the United States and continue this amazing research?

Of course, we do. Here we are, trying to attract foreigners to come study in the United States on the mere chance that they will turn out to be as productive as this young lady with her Ph.D. is going to be. She made it through American schools. She beat the odds when it came to college and graduate degrees, without her having the help of government loans. She is a pretty determined young woman. Her determination is not only going to mean that she has an opportunity for a great life; it is an opportunity to make the lives of so many of us better.

This is a simple issue of justice and fairness. That is what is at the heart of it. People come to the floor and want to make this about so many other issues in the immigration system. Can I tell you this? Our immigration system is a mess. It is broken down. It has so many problems. I know. I sat for 6 months and drew up a comprehensive immigration bill with my fellow Republican and Democratic colleagues. We passed it in the Senate, and the House wouldn't even consider it. Our immigration system is broken.

Please do not put on Yuriana's shoulders the responsibility of fixing every part of our immigration system. Give her the chance that she needs to make America a better nation. Give her the justice that she deserves through her hard work and determination. That is what this comes down to. If we make

the Dream Act the law of the land, young people like Yuriana can prove that they can work their way into legal status, work their way into citizenship, and become valuable parts of America's future.

Please, to my colleagues on both sides of the aisle, let's roll up our sleeves and do what we were sent to do—solve problems, pass laws, and make sure that we set the stage for America to be a better nation in years to come.

I yield the floor.

The PRESIDING OFFICER. The Senator from Maine.

Mr. KING. Mr. President, a little bit later this afternoon, I am going to be offering a motion to instruct conferees in connection with the tax bill that may be one of the most simple, straightforward motions ever offered in this body.

I will read it in its entirety: We move that the managers on the part of the Senate at the conference on the disagreeing votes of the two Houses on the bill, H.R. 1, be instructed to insist that the final conference report not increase the Federal budget deficit for the period of the fiscal years 2018 through 2027.

It could not be more straightforward: Don't increase the budget deficit. Why? This chart basically tells the story.

We are headed, literally, into uncharted territory with regard to our national debt. It is a threat to this country. It is a threat to our national security. It is a threat to every man, woman, and, especially, to every child, because they are the people who are going to have to pay this debt.

This is the history of our debt, in constant dollars, going all the way back to the Revolutionary War, and it tells a very powerful story.

At the very beginning of our country, in 1790, we incurred a big piece of debt to pay for the Revolutionary War. They paid it off. There was another mountain of debt to pay for the Civil War. It was paid off. The debt goes up again to pay for World War I, and it was paid off. Then it goes up for the Great Depression and then to a peak in World War II.

What happened after World War II?

As we all know, World War II was fought—our country was defended, and victory was achieved—by something that has been called the “greatest generation,” and the “greatest generation” paid its bills. It paid off the debt from World War II. It went down in the seventies and then back up again in the eighties. Here is where we are today. The bill that was passed in the dead of night, early on Saturday morning, adds \$1.5 trillion to that debt—\$1.5 trillion.

We are adding to the debt at a time of low unemployment, enormous growth in the stock market, and a relatively strong economy. It is not perfect, by any means, but compared to where we were 5 or 6 years ago, we are in positive territory on the economy. That is when you should pay down debt, not add to it unnecessarily.

If we were in a crisis, if we were in a recession, if we were in a conflict that required immediate mobilization, that is when you would want to add to the debt. That is what you borrow for. We are borrowing to pay park rangers' salaries, and we are borrowing to pay for the ordinary operation of government. Now we are borrowing to give major tax cuts during a time of relatively positive economic growth. I know that it is not as high as it should be and as high as we want it to be, but this bill we passed, which is going to add to the debt, is not going to do much of anything to assist us with growth.

The analysis of the Joint Committee on Taxation is that it will add eight-tenths of 1 percent to GDP growth in 10 years. That is almost immeasurable. It doesn't come close, by the way, for paying for itself. It doesn't come close—maybe 15 or 20 percent. By the way, that is an interesting number because all of the studies that I have seen about tax cuts and their effects on economic growth indicate that they do about 20 percent of their cost. The other 80 percent is eaten by our kids.

It is unethical what we are doing. If 5-year-olds knew what we were doing and could vote, we would all be out of a job because they are the ones who are going to have to pay this bill. You see this mountain climbing, and it doesn't take a lot of imagination to see that we are going to be higher than at World War II in a matter of a few years, added to by this bill that we just passed the other night. It is unconscionable. It is unnecessary.

If, indeed, we were going to expand the economy by 3 or 4 percent a year and everybody were to say that that was what we were going for, then, maybe—OK?—3 percent a year times 10 is 30 percent growth. We are talking about eight-tenths of 1 percent over 10 years—not per year, over 10 years. My motion is very, very simple: Don't come back with a bill that adds to the deficit.

There are lots of ways that we can do tax reform. There are lots of ways that we can cut corporate taxes and make ourselves more competitive. We can do offshore tax cuts. There is a lot of ability to do this without hammering the deficit. In fact, I understand that, as of this morning, we improved the finances of this bill by mistake to the tune of \$389 billion—a mistake in the bill that we passed—because we did it so fast that nobody knew what was in it. I have a new rule. The faster a bill goes through the Congress, the worse it is, and I think that is what we have seen in this case.

We can deal with tax reform. We can increase our competitiveness. We can get our taxes aligned, particularly our business taxes, with the rest of the world without loading this debt onto our children. A tax cut, when all you are doing is borrowing to fill the hole, is not a cut. It is a shift of the tax from you to your kids.

You are on your deathbed. You are lying there, and you say to your chil-

dren: Come on over. I will give you my last words.

They go over, and they are listening. They want wisdom.

What you say is this: Here is the credit card. We had a great trip to Acapulco. You can pay for it.

That is not responsible. Nobody would do that. Yet that is exactly what we are doing in this bill. It is wrong, and it is not necessary.

I think one of the questions that we are going to have to ask and answer and that we are going to see—it is going to play out—is what companies are going to do with this newfound income when the taxes are cut dramatically from 35 percent to 20 percent. Is that money going to go into new plants and equipment? Is it going to go into wages? Is it going to increase people's wages and productivity? Is it going to go into stock buybacks, which raise the values of the stocks? That is great for the owners, but it doesn't do a thing for the workers, and it doesn't do much for the U.S. economy.

Again, my motion could not be more straightforward and simple: Work on the tax bill in conference, but I think that you are going to have a hard time making a good bill out of it. Whatever you do, come back with something that is deficit-neutral. By the way, that is where this discussion started.

Last January, the leadership in both Houses and in both parties was talking about deficit-neutral tax reform. Somewhere along the way, it became: Let's break the bank; let's add new debt for our kids; let's create a situation in which we are not going to have any slack when we need it. No business would run this way, and it is wrong for us to try to run the country this way.

I am going to make this motion. Many of my colleagues on both sides of the aisle have been talking to me and to the country for years about the dangers of the deficit. Suddenly, I predict, if this bill becomes law, at about the time the ink is dry, they are going to say: Oh, my Lord. We have a deficit. Look at that. I didn't know that. We are going to have to cut spending. We are going to have to cut Medicare, Medicaid, and Social Security because we have this huge deficit.

We don't have to add to it and make it worse in this tax bill.

That is what is really bothering me, because the very people who have been talking to me and to whom I have been listening for 20 years about how serious the deficit is, I was fool enough to believe. I think it is a serious problem, and I think we need to address it, but this is the opposite of addressing it. We are making it worse at the very time that we should be talking about paying down the debt, not adding to it.

We can do better. The American people expect more of us. We can do better, and I believe and deeply hope that we will come to our senses and do better in connection with this bill.

I yield the floor.

The PRESIDING OFFICER. The Senator from Michigan.

Ms. STABENOW. Mr. President, first, I want to express strong support for Senator KING's motion and for the argument that he is making about the debt. I couldn't agree more.

I also rise to speak on my motion to instruct, which I will be offering in just a few moments, to direct the conference committee for this bill to add a provision that would return the corporate tax rate to its current levels if wages do not increase by at least \$4,000. That is the promise that has been made over and over to working men and women—that these cuts that are being made and changes that are being made will result in at least \$4,000 in increased wages, in people's pockets. I think they have the right to know that the majority means that when they say it and to make sure that that is written into the final bill.

The reason for this motion is very clear. As I indicated, Republicans have promised American families an increase in incomes of \$4,000, \$7,000, even \$9,000. I think that is great, and I would strongly support that. There is no evidence that this approach will do that, and, so far, there has not been a willingness to put language in to guarantee that that is what will happen for middle-class working men and women.

President Trump has called this bill, in his words, a "great, big, beautiful Christmas present" for the American people. I would argue that, in reality, at this point, it is a great, big, beautiful Christmas present for the wealthiest 1 percent. As for middle-class families, not so much—it is more like a lump of coal.

It keeps a loophole that let's corporations write off their expenses when they ship jobs overseas, but if you move from one end of the country to Michigan for a great new job, you cannot write off your moving expenses. Big businesses can keep deducting their State and local taxes, but, sorry, middle-class families: You can only deduct a small portion of your State and local taxes. When they talk about making it simpler and closing loopholes, none of that is in this bill. In fact, oil companies will enjoy a brand new \$4 billion offshore tax loophole. Meanwhile, 87 million American households that earn less than \$200,000 a year will get a tax increase. I will say that again: 87 million American households that earn less than \$200,000 will get a tax increase. Health insurance premiums would go up 10 percent and keep going up, while 13 million fewer people will have health insurance coverage. If that is what is considered a great big beautiful Christmas present, I would imagine Michigan families would say: No, I will keep the gift receipt and take it back to the store.

Treasury Secretary Steve Mnuchin said: "On the personal side, middle-income families are getting cuts and rich people are getting very little cuts."

Unfortunately, when added all up, he was very tricky. He said on the personal tax side, but when adding it all

up together, all of these proposals together mean that folks like Secretary Mnuchin and others in the Cabinet in their income brackets will be the real winners.

White House Budget Director Mick Mulvaney is making promises too. He said: "The White House, the President, is not going to sign a bill that raises taxes on the middle class, period."

I assume, then, that means he will not sign this bill.

Mr. President, I ask unanimous consent for 1 minute more.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Ms. STABENOW. Thank you.

The White House also promised the average American family would get a \$4,000 raise in the tax plan. That is why I am here. What I am saying to the folks in Michigan is, the proof is in your paycheck.

That is what this motion is all about. If my Republican colleagues are serious about putting more money in the pockets of the middle class, which I want to do, I urge them to support this motion. We need to make sure that if folks are going to be promised at least \$4,000 more in their wages, they get it.

This motion would say, these new tax cuts only go forward if people get their \$4,000. The proof is in their paycheck. That is what this motion is about, and if my colleagues really believe what they are saying and what the President has said, they will support this motion to make sure that guarantee is there for middle-class families.

I yield the floor.

The PRESIDING OFFICER (Mr. TOOMEY). The question is on agreeing to the compound motion.

Mr. CORNYN. 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 senior assistant legislative clerk called the roll.

Mr. CORNYN. The following Senator is necessarily absent: the Senator from Tennessee (Mr. ALEXANDER).

Further, if present and voting, the Senator from Tennessee (Mr. ALEXANDER) would have voted "yea."

Mr. DURBIN. I announce that the Senator from Minnesota (Mr. FRANKEN) is necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 51, nays 47, as follows:

[Rollcall Vote No. 306 Leg.]

YEAS—51

Barrasso	Cornyn	Gardner
Blunt	Cotton	Graham
Boozman	Crapo	Grassley
Burr	Cruz	Hatch
Capito	Daines	Heller
Cassidy	Enzi	Hoever
Cochran	Ernst	Inhofe
Collins	Fischer	Isakson
Corker	Flake	Johnson

Kennedy	Perdue	Shelby
Lankford	Portman	Strange
Lee	Risch	Sullivan
McCain	Roberts	Thune
McConnell	Rounds	Tillis
Moran	Rubio	Toomey
Murkowski	Sasse	Wicker
Paul	Scott	Young

NAYS—47

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

NOT VOTING—2

Alexander Franken

The motion was agreed to.

The PRESIDING OFFICER. The Senator from Maine.

MOTION TO INSTRUCT

Mr. KING. Mr. President, I have a motion at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The senior assistant legislative clerk read as follows:

The Senator from Maine [Mr. KING] moves that the managers on the part of the Senate at the conference on the disagreeing votes of the two Houses on the bill H.R. 1 be instructed to insist that the final conference report not increase the Federal budget deficit for the period of fiscal years 2018 through 2027.

The PRESIDING OFFICER. Under the previous order, there will now be 2 minutes of debate, equally divided, prior to a vote on the motion.

The Senator from Maine.

Mr. KING. Mr. President, this could not be a more simple motion. It simply says to the conferees to bring us back a tax bill that is deficit-neutral. It can be done. It should be done.

We are in a period now where we have no business adding to the Federal deficit. We know this bill will add at least \$1 trillion to the deficit—probably more—if the middle-class tax cuts are extended, as everyone expects they will be. This is a burden we are placing on our children and our grandchildren. We are giving ourselves a tax cut and letting them pay for it. I believe that is wrong. It is bad policy.

We are also utilizing whatever slack we have, as far as debt goes, now, when we are in relatively good times, and we will not have it available when we have a problem, such as a recession or some kind of—heaven forbid—attack on our country.

The motion is very simple. This is a time when we should be paying down debt and not adding to it. If our children—if our 5-year-olds—knew what we were doing in this bill and could vote, we would be out of a job.

The PRESIDING OFFICER. The Senator's time has expired.

The Senator from Texas.

Mr. CORNYN. Mr. President, I ask for our colleagues to vote no on the motion to instruct, unless you happen to believe that 2 percent and below growth is the new normal for the American economy, and we have nowhere to go but down as a country; that people don't react to incentives to keep more of what they earn and businesses invest more in jobs and in pay that people can take home and spend to enhance their standard of living; and unless you are satisfied with the fact that companies are incentivized to keep earnings abroad and not bring them back home and invest in pay and jobs here in America. If you believe there is no better, brighter future for the American people, yes, vote for the King motion to instruct.

If you believe we can and will do better under this bill, vote no.

Mr. SASSE. 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 question is on agreeing to the motion.

The clerk will call the roll.

The assistant bill clerk called the roll.

Mr. CORNYN. The following Senator is necessarily absent: the Senator from Tennessee (Mr. ALEXANDER).

Further, if present and voting, the Senator from Tennessee (Mr. ALEXANDER) would have voted "nay."

Mr. DURBIN. I announce that the Senator from Minnesota (Mr. FRANKEN) is necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

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

[Rollcall Vote No. 307 Leg.]

YEAS—48

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

NAYS—50

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

NOT VOTING—2

Alexander

Franken

The motion was rejected.

The PRESIDING OFFICER (Mr. GARDNER). The Senator from Michigan.

MOTION TO INSTRUCT

Ms. STABENOW. Mr. President, I have a motion at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The bill clerk read as follows:

The Senator from Michigan [Ms. STABENOW] moves that the managers on the part of the Senate at the conference on the disagreeing votes of the two Houses on the bill H.R. 1 be instructed to insist that the final conference report includes a provision causing the corporate tax rate to revert to 35 percent in the event that real average household wages do not increase by at least \$4,000 by 2020 as a result of the enactment of the bill.

Ms. STABENOW. Mr. President, I am making a motion to instruct the conferees with language at the desk to put in place a guarantee that middle-class families will receive the raises my Republican colleagues are promising them. In other words, for people watching all of this, the proof is in your paycheck.

This motion would direct the conference committee for this bill to add a provision that would return the corporate tax rate to its current rate if wages do not increase by at least \$4,000. The President has said they will. Our Republican colleagues—we saw posters all last week saying at least \$4,000; in fact, we have heard as much as \$9,000.

This is important for families because corporate profits are already at record highs and wages are at record lows. If people are really going to get \$4,000 more in their pocket in wage increases, colleagues across the aisle should be willing to vote for this guarantee. The proof is in their paycheck.

The PRESIDING OFFICER. The time of the Senator has expired.

The Senator from Texas.

Mr. CORNYN. Mr. President, the United States has the highest corporate tax rate in the industrialized world. We are simply noncompetitive, which is why businesses are moving out of America, overseas, to lower taxed countries. If our colleagues on the other side of the aisle think that is a good idea, then they ought to vote with the distinguished Senator from Michigan, but we think it is a terrible idea to ship American jobs and American investment overseas.

We happen to agree, by the way, with Barrack Obama's 2011 State of the Union Message as well as the positions taken by the distinguished ranking member of the Senate Finance Committee, Senator WYDEN, and the Democratic leader, Senator SCHUMER. We need to get back in the game, become more competitive, and all Americans will benefit from that.

We urge the Congress to maintain the current competitive corporate rate.

I yield the floor.

The PRESIDING OFFICER. The question is on agreeing to the motion.

Mr. CARDIN. 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.

Mr. CORNYN. The following Senator is necessarily absent: the Senator from Tennessee (Mr. ALEXANDER).

Further, if present and voting, the Senator from Tennessee (Mr. ALEXANDER) would have voted "nay."

Mr. DURBIN. I announce that the Senator from Minnesota (Mr. FRANKEN) is necessarily absent.

The result was announced—yeas 44, nays 54, as follows:

[Rollcall Vote No. 308 Leg.]

YEAS—44

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

NAYS—54

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

NOT VOTING—2

Alexander

Franken

The motion was rejected.

RECESS

The PRESIDING OFFICER. Under the previous order, the Senate stands in recess until 5:10 p.m.

Thereupon, the Senate, at 4:29 p.m., recessed until 5:10 p.m. and reassembled when called to order by the Presiding Officer (Mr. LEE).

TAX CUTS AND JOBS ACT— Continued

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. BARRASSO. Mr. President, I ask unanimous consent that Senators RUBIO and BOOKER be recognized to make motions to instruct and that their motions be the only motions in order remaining; further, that there be up to 10 minutes of debate on the motions concurrently, and upon the use or yielding back of time on the motions, all remaining time on the House message be expired, and the Senate vote on