

would no longer be able to afford rent and groceries and would have to consider dropping out of school.

Ken Ferreira, the associate vice president for student financial services at Franklin Pierce University, told me, in no uncertain terms, that tuition waivers are not income, and it is wrong to tax them. I could not agree more.

Tyler Kane is pursuing a master's degree in environmental engineering at the University of New Hampshire. He told me he already owes close to \$40,000 in student loans and works nearly 60 hours a week. After paying rent and other expenses, his stipend leaves him with less than \$200 a month. If his tuition waiver becomes taxable, that would be a tax increase of \$2,500, and it would wreck his budget, leaving him in a \$33-a-month hole. Along with many of his graduate student colleagues, he would have to consider dropping out of school.

It makes no sense to increase the burden of student debt and to impose new taxes on graduate students struggling to get by so we can give the biggest corporations in this country and the wealthiest a tax cut.

It is estimated that by 2020, two-thirds of all jobs in the United States will require some form of higher education. Yet today less than 45 percent of Americans have at least a 2-year degree. As I talk with small business owners across New Hampshire, one of their biggest challenges is finding skilled workers. The last thing we need to do is make education more expensive and unaffordable for millions of young Americans. As one New Hampshire businessman told me, it is like eating our own seed corn. For the United States to stay competitive in the global economy, we can't afford to discourage talented young people from going to college or pursuing a graduate degree.

I also had the opportunity to talk with Nate Stafford. He is pursuing a Ph.D. at the University of Hampshire. Because he serves as a teaching assistant, the university provides a tuition waiver of nearly \$27,000, which would be taxed under the provision of the House bill. If his tuition waiver were taxed, that would force him to consider opting out of graduate school entirely.

I also heard from university administrators, who shared their concerns.

Sister Paula Marie Buley, president of Rivier University, pointed out that the proposed new taxes on students is "a tax on our future."

Jan Nesbit, the senior vice provost for research at the University of New Hampshire, warned that taxing graduate students' tuition waivers would have a cascading impact that would raise undergraduate tuition across the board because losing graduate students would affect both teaching assistants and research and drive up costs.

I heard from Cari Moorhead, the interim dean of the graduate school at the University of New Hampshire. She pointed out that many international

students at UNH would be lost and noted that Canada has recently seen more than a 40-percent increase in international students. They are very pleased to be benefiting from the brain drain from the United States because of the financial barriers that we are putting up for graduate students.

The other damaging aspect of this legislation, which I think many people are not aware of, is that the tuition assistance that many companies provide to their employees would count as taxable income. Forty years ago, Congress provided employers with the flexibility to offer up to \$5,250 in annual tax-free educational benefits to employees. This was designed to advance competitiveness and fill the need for more skilled workers. If we eliminate those benefits, how many of those employees who are looking to advance themselves through education will not be able to do that?

In so many ways, this tax overhaul legislation would take America backward, not forward. Tax reform should be about helping Americans prepare for the jobs of the 21st century; it shouldn't make it harder to afford college or graduate school. Tax reform should be about strengthening the middle class, not burdening it with higher taxes. Tax reform should be about growing the economy, not growing the deficits and the debt.

Like my colleagues on this side of the aisle, I am eager to work to genuinely reform the Tax Code. Reform is long overdue, but the bill we have before us is not reform. We need a bipartisan bill that puts the middle class first, puts small businesses first, and doesn't leave a massive debt for our children and grandchildren.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from West Virginia.

CHILDREN'S HEALTH INSURANCE PROGRAM

Mr. MANCHIN. Mr. President, all the nearly 50,000 children who are on West Virginia CHIP want this Christmas is to have their healthcare. That is not a lot to ask for from a child.

As a legislative body, we were elected to serve the needs of all of our constituents, and that includes protecting our most vulnerable—our children. How many times do you hear us give speeches, whether it is in this body or whether it is back home—it is all about our children. The future of our country is about our children. The future of our State is about our children. Our future generation—whatever we do, the promise of the world—is about our children. And all they are asking for is to have their healthcare.

It seems as though we are so consumed with partisan gridlock and posturing that we would allow the expiration of health insurance for children. It is almost unconscionable for us to be in this situation, and the children have no control of their own healthcare coverage, and their parents can't really afford basic healthcare. They are the working people who are above the pov-

erty guidelines and doing everything they can to put bread on the table and take care of their families, and their children have no access to healthcare without CHIP.

On September 30, Congress not only failed to reauthorize a bipartisan, non-controversial program for children, we failed the 9 million children in this country who rely on the program to stay healthy. There are 9 million children who are depending on CHIP, the funding of CHIP, and the basic priorities we should have for our most vulnerable, and we have done nothing. Our No. 1 job as Senators, as parents, and as human beings is to care for and protect our children, but this body cannot even find the humanity to do that.

In West Virginia alone, almost 50,000 children use CHIP over the course of the year, and more than 20,000 children who are currently on the program are going to lose it in February when the money runs out. Through CHIP, these children have access to basic medical care, which includes prescriptions, immunizations, dental coverage, vision, and mental health coverage. For more than 2 months, their healthcare has been hanging in the balance because of the negligence of the body, our dysfunction, playing Democrat and Republican at a higher level of our party than our purpose of being here, which is to do our job.

Millions of families are in a state of uncertainty, worrying about how to pay for their child's basic healthcare needs or, for many families, lifesaving services. I believe it is our duty to ensure that our children are taken care of, for they are truly our country's future and legacy. I believe that no matter how much your family makes or where you come from, the most important thing you have is healthcare for your children so that they have a healthy start.

There are five promises every adult should make to a child. This was started under Colin Powell, the five promises.

The first one is, every child needs to have a loving, caring adult in their life; someone who they know unconditionally loves them, right, wrong, or indifferent. It is not always the biological parents or biological family. It could be a neighbor. It could be someone reaching out. It could be a church or service. It could be an afterschool program.

Second, every child must have a safe place. A safe place might not always be the home where they live.

Third, every child must have a healthy start. We talked about nutrition. We talked about healthcare. That is part of it. If we can't teach a child how to keep themselves healthy, how to take care of themselves nutritionally in all different ways, they are not going to grow up to be a productive adult. They will have health concerns. They will have health challenges. It is up to us to make sure they have that healthy start.

Fourth, every child should have a living skill. That means education. In this country, we make sure every child has free education, K-12, and we make sure there is assistance so they can go through a college program. If we can work with them and help them with financial literacy, they wouldn't be bound with so much debt. I think we can help in a lot of different ways.

The fifth promise is the hardest one to teach. It is the hardest one because this promise is that every child should grow up to be a loving, caring adult and give something back. If these children see that we don't care and that our priority is not healthcare and that having a healthy start in life is not one of our priorities, what are they going to do when it is their turn, when they become the responsible adults? What are they going to do? Are they going to say: Well, you know, I don't know, we didn't have too good of an example because we saw all the bickering and fighting back and forth, politics trumping everything, so I guess maybe that is not a big priority for us.

I hope they have more discipline than we have had here. I hope they have more compassion, more empathy than we have shown. That is what I hope. I hope that we change our ways now and make sure our failure to come together stops and stops now and that we come together for the CHIP program and the healthcare for every child who depends on this for a healthy start in life.

That is why I stand before you today—to encourage my colleagues to come together and find a solution and protect healthcare for over 9 million children across this country. I have talked to families and children all across West Virginia who are at risk of losing their healthcare coverage.

For many families, CHIP is a temporary helping hand while they are down and out. It is a perfect example of how, in West Virginia and in America, we put out a hand to help those people in need. There is a difference between a handout and a hand-up. These people need a hand-up when they hit hard times.

I have a letter from a mother in West Virginia.

I have encouraged the people of West Virginia to put a real family, a real face behind the challenges they have so that it is not just something we are speaking about in a political arena—it is basically something that happens in real life, and it is affecting people.

This letter comes from Annetta:

My name is Annetta, and I am the mother of a now 18-year-old son named Dalton. WVCHIP is important to me because when Dalton was 15, it was discovered he had a pituitary brain tumor as well as a condition known as Chiari malformation. If you are not familiar, Chiari is a condition where the brain protrudes out the back of the head, similar to a herniated disc in the spine. Most times, Chiari requires surgery to relieve pressure out of the head.

I had lost my health insurance at work and could not afford to get a private insurance during this time. Thankfully I was approved

for CHIP. His neurosurgeon nor his endocrinologist ever had any issues accepting CHIP; they didn't have any issues with authorizations for MRIs or bone scans, which he had every few months.

I am very thankful to have had insurance like CHIP, and I feel there are so many children like my precious son that will suffer if the program ends. I feel some could be detrimental to not only the children but also the parents who are not eligible for Medicaid services. We live in a state where jobs are not so plentiful and the ones we have pay much less than other States.

I hope WVCHIP is saved.

This is a mother reaching out, saying that her son was saved because of CHIP. She couldn't afford it. She was above the poverty guidelines. She was working and trying to make it, and someone told her it might be more advantageous to go on welfare. There is still an awful lot of pride and dignity in people's lives. They will fight for that dignity, and we ought to fight to give them assistance during the toughest times.

I am calling on my colleagues to right this wrong and to reauthorize CHIP before we leave for Christmas. There are so many deadlines we are trying to make. I know the speed the tax bill is moving through is because it is a priority to get done before Christmas. Even though we don't have a crisis, even though the stock market is doing greater than ever, even though unemployment is lower than ever, there is a timetable at warp speed that this is moving through. Yet we have not addressed what we need most, which is healthcare for our children. I don't know where the urgency is for tax reform that would trump the urgency and the need for healthcare for children.

With that, I urge all of my colleagues to please take a look at this, and let's correct this wrong and not go home for Christmas until all these children have healthcare.

Mr. President, I yield the floor.

Mr. BARRASSO. Mr. President, I yield back all time.

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

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

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

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

Mr. DURBIN. I announce that the Senator from Washington (Mrs. MURRAY) is necessarily absent.

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

The result was announced—yeas 50, nays 47, as follows:

[Rollcall Vote No. 315 Ex.]

YEAS—50

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

NAYS—47

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

NOT VOTING—3

Cochran	McCain	Murray
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The nomination was confirmed.

The PRESIDING OFFICER. Under the previous order, the motion to reconsider is considered made and laid upon the table and the President will be immediately notified of the Senate's action.

CLOTURE MOTION

The PRESIDING OFFICER. Pursuant to rule XXII, the Chair lays before the Senate the pending cloture motion, which the clerk will state.

The legislative clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the nomination of James C. Ho, of Texas, to be United States Circuit Judge for the Fifth Circuit.

Mitch McConnell, Richard Burr, John Cornyn, Michael B. Enzi, Johnny Isakson, Chuck Grassley, Mike Crapo, Ron Johnson, Roger F. Wicker, Marco Rubio, Mike Rounds, Steve Daines, Lindsey Graham, Shelley Moore Capito, Cory Gardner, James E. Risch, Jeff Flake.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that debate on the nomination of James C. Ho, of Texas, to be United States Circuit Judge for the Fifth Circuit, shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The legislative clerk called the roll.

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