

healthcare and the security of their families is on the line. So we need to get the Children's Health Insurance Program passed.

The tragic irony is, the Finance Committee, of which I am a member, passed a bipartisan bill: The Keep Kids' Insurance Dependable and Secure Act, the so-called KIDS Act of 2017, reauthorizes the CHIP program for 5 years. There is no reason why—no reason whatsoever—that KIDS Act could not be voted on and passed on the floor of the Senate this afternoon or tomorrow or Monday without any impediment to getting that done, but it is being held up, I guess, as a negotiation tactic or as a way to get a deal on something else.

Children's healthcare should not be subject to any deal or any leverage or any engagement on other issues. We should get it done. If people can spend hours and hours and days and now weeks giving big corporations a permanent tax cut that exceeds \$1 trillion, we ought to make sure an existing, effective, bipartisan program for children gets reauthorized.

I yield the floor.

The PRESIDING OFFICER (Mr. STRANGE). The Senator from Louisiana.

Mr. KENNEDY. Mr. President, I want to speak for a few minutes on two subjects. I don't have prepared remarks so I am going to speak from the heart.

Let me talk first about the CHIP program. One of my favorite people in the U.S. Senate is my colleague from Pennsylvania, Senator CASEY, and he just spoke very eloquently about a program called the Children's Health Insurance Program, which is part of our Medicaid Program. It provides health insurance for the children of America who are too poor to be sick.

That bill will pass. The Children's Health Insurance Program will be renewed. I want to look the American people in the eye right now and tell them: Do not worry. Do not worry.

This is an extraordinarily able program that has served the people of this country and our country well, and I don't want anybody to be unnecessarily frightened at Christmas. If you are a mom or a dad or a child or concerned citizen out there today and you hear that CHIP is in danger, with all the respect I can muster, I want to say it is not. Don't believe it. The CHIP program will be renewed.

TAX REFORM BILL

Mr. President, now, let me just talk a second about taxes. In a few days, we are going to vote on a tax system, and that vote will be a vote, as much as anything, on people's opinion about the current tax system. No reasonable person can look at America's current tax system and be impressed. For one thing, it is enormously complicated. It is 10 million words. You can stand on it and paint this ceiling.

I don't want to just talk about technicalities here because most Americans don't have time to worry about section 106(a) or section 807(b). They are too busy getting up every day and going to

work and obeying the law and paying their taxes. They just want to know what the bottom line is.

So let me tell them what the bottom line is. We are going to pass a tax bill that is going to cut about \$1.4 billion in taxes for the American people and the American businesswomen and the American businessmen over 10 years.

Let me talk, first, about the impact on people—ordinary people, Mr. President, like you and I. We are going to double the standard deduction. Why is that important? Right now, about 70 percent of Americans take the standard deduction. After we double it, probably about 90 percent will. The President is right. You will be able to file your taxes on a postcard if you want to. For Americans who have children, we are going to double the children's tax credit. We are going to lower every marginal tax rate. I know you have been told we are only going to help the wealthy. That is just not true. We are lowering every single tax rate. I am very proud of the fact that this bill starts—it doesn't end, but it starts with helping our middle class.

In my State, a mom and dad working hard, making \$75,000 a year—mom makes 30-plus thousand and dad makes 30-plus thousand, and they have two children—right now, they pay about \$3,500, \$3,700 in Federal income taxes. Now, of course, that is not all they pay. They pay payroll taxes, they pay State taxes, and they pay local taxes. In fact, government taxes everything now at all levels. Government now taxes the food we eat, the clothes we wear, the cars we drive, the homes we live in. Government started thinking it owns all our money. Government taxes us when we work. Government taxes us when we play. Government taxes us when we die. So when I tell you that a couple making \$73,000, \$75,000 in my State is paying \$3,750, roughly, in Federal income tax, I don't want you to think that is all.

The point I am trying to make is, after we pass this bill, that couple is going to pay about \$1,500, \$1,700, \$1,400 in Federal income taxes. That mom and dad who, as I said before, get up every day and go to work and obey the law and try to do the right thing by their kids and try to save a little money for retirement and try to teach their children values is going to have an extra couple thousand dollars in their paycheck, and that is a lot of money. It is to me, and I know it is to you, and it is going to be a lot of money for that mom and dad.

This bill is also going to help every businesswoman and businessman in America. Yes, it is going to help our large corporations. Right now, we tax them at a rate of 35 percent. This bill is going to reduce that to 21 percent, but it is not just going to help large businesses, it is going to help small businesses as well. I am talking about the subchapter S corporations and the LLCs and the LLPs and the sole proprietorships. I am talking about the fam-

ily farms. I am talking about the American who decided to take a risk to create some jobs, start a small business, went and took a second mortgage on her home, maybe employs four or five people. If she fails in her business, government is not going to be there to bail her out. She is going to lose her home, but she wants to take a risk, to be her own boss, to create jobs in America. We are going to cut her taxes too.

The passthrough rate, the top marginal tax rate, by my calculations after this bill is passed, is going to be about 29.6 percent. Right now, the top marginal tax rate for that businesswoman would be about 43 percent. And you say: Well, the small businesses get a 26-percent rate. Why do the big corporations get 21 percent?

Because the big corporations pay taxes twice. Saying they are going to pay 21 percent in our bill isn't the only part of it. When they declare dividends, they have to pay taxes again. So that is the reason for the disparity.

Let me tell you why this is important. So many of my colleagues—in fact, every one of my colleagues in the Senate says that they are for jobs. We are all for jobs, but you can't be for jobs if you are against business. You can't.

Businessmen and businesswomen need four things from government. They need reasonable regulation—not no regulation, reasonable regulation; they need a decent infrastructure; they need a skilled workforce; and they need low taxes. That is what government is supposed to provide. And then, in a free enterprise system like ours, government needs to get out of its way and let the free enterprise system work, which has lifted more people out of poverty than all the social programs put together.

Our bill is going to provide lower taxes. We have a lot of differences of opinion in this body. Some of my colleagues—most of whom happen to be Democrats—believe that it is possible to tax this country into prosperity. Once again, I say this with all the respect I can muster: They are in good faith in believing that. This is America. You can believe what you want. But if they believe that, then they were in the quad throwing a frisbee during economics 101. And that is just a fact.

Some of the opponents of this bill have suggested that tax policy has absolutely nothing to do with our economy, with economic growth. Once again, with all the respect I can muster, I would ask them very respectfully: What planet did you just parachute in from? Average Americans understand, ordinary Americans understand, people who work for a living understand that when you tax something, you get less of it, and when you tax it less, you get more of it.

This is a solid bill. It is not perfect. If I were king for a day—I am not, and I don't want to be—I would make some

changes. But reasonable people disagree sometimes, and I believe this body will come together.

I hope we get some Democratic votes because I think that in their hearts, some of our Democratic friends want to vote for this bill. They do. We will see whether or not they do, but I believe they do. But we are going to pass this legislation, and the American people are going to be better off. It is not going to add to the deficit. I would not vote for this legislation if I thought it would hurt us long term in terms of our deficit.

Thank you, Mr. President.

I yield to my colleague from Connecticut.

The PRESIDING OFFICER. The Senator from Connecticut.

FIFTH ANNIVERSARY OF THE SANDY HOOK MASS SHOOTING

Mr. MURPHY. Mr. President, I am on the floor this afternoon to mark 5 years since the unthinkable—since 20 6-year-olds and 7-year-olds and 6 of their educators were killed in an elementary school in Connecticut. It changed the town of Newtown. It changed this country in the way that we think about gun violence. And it certainly changed me. I want to offer a few thoughts today as we once again memorialize those beautiful children whose lives were cut far, far too short.

It is easy to spend today—especially those of us who come from Connecticut, who are very intimately connected to the tragedy and to those families—drowning in sadness. There is really no way to conceive of what it is like as a parent to lose a child that young, in that manner, in 5 short minutes in a hail of bullets emanating from a tactical assault weapon. Twenty kids who had just walked into their classroom, bright and cheery, were gone.

It is easy to hang your head, thinking of all of the things that haven't happened. I have been down to this floor over 50 times, often at my wit's end, raising my voice at my colleagues in frustration at our quiet and unintentional endorsement of the slaughter that happens in this country because we haven't passed a single piece of legislation trying to make sense of our Nation's gun laws. In fact, to the extent we have made changes in gun laws, it has compounded the problem, not remedied it.

But I want to spend my brief time here today not focusing on the sadness of today—it is there; it is inescapable—and not focusing on what we haven't done but focusing on so many miracles, big ones and small ones, that have occurred in and around the lives of those who have been affected in Newtown, CT, over the last 5 years.

First, there are these individual miracles that have happened within these families. Again, very few people understand the kind of crippling pain that comes with this loss. While these families will never be the same, they have found ways to rebound. They have

found ways to still capture joy in their lives. Some have added to their numbers by welcoming new children into their family since then. They have rediscovered passions. They have made sure that the surviving children—the siblings—have been able to live lives of optimism rather than live lives of perpetual fear.

I have gotten to know so many of these families. The parents and the kids are now close, personal friends of mine. Watching the rebirth of these families instills a sense of faith in the human spirit that is hard to explain. Those are small miracles, but they are important ones to remember on this 5-year anniversary.

The miracles also come in ways that lives have been changed and saved through the efforts that have sprung forth out of this tragedy. So many of the families joined together with their friends and started up small charitable organizations in the wake of the Sandy Hook shooting, trying to find a way to take the beauty of these kids and transfer it to others. They are almost too numerous to mention.

The Ana Grace Project gives out a scholarship every year at Western Connecticut State University for incoming freshmen who are interested in studying music because for her whole life, Ana Grace was surrounded by music.

The Vicki Soto Memorial Fund donates five books every year to every K-6 classroom in her hometown of Stratford. She was one of the teachers—heroes of that day. Kids have the opportunity to read and to learn to love reading—which is what she taught to these kindergarten kids—because of her foundation.

The Charlotte Helen Bacon Foundation pays for therapy dogs for kids and families in need, reflecting Charlotte's love of dogs.

The Catherine Violet Hubbard Foundation opened an animal sanctuary on 32 acres in Newtown to help animals that had been rescued from abusive or neglectful environments because of Catherine's love of animals.

The list goes on and on. These are small, beautiful miracles that are happening all across Connecticut and all across the country in trying to honor the memory of these kids and their educators.

Then there are miracles that have happened in the context of public policy. A year ago this week, I sat at the White House with a few of the Sandy Hook parents, quietly in the back of an auditorium, as President Obama signed into law the 2016 Mental Health Reform Act, which would not have become law without the input and activism of the Sandy Hook parents and many other survivors of gun violence.

Our gun violence problem is not a mental health problem, *per se*. There is no inherent connection between mental illness and gun violence. But there is no mistaking that the shooter in Newtown—as has been the case in so many other of these mass slaughters—had

deep mental health problems that went untreated. There have been public policy victories.

So today, on the 5-year anniversary, I hope that my friends here will celebrate these small but meaningful miracles that have happened over the last 5 years, and I hope that you will be reminded that we cannot take one day or one moment for granted. Those moms and dads who sent their kids to school that morning never imagined that would be the last time they would be able to interact with their children. So none of us should think that we will have another chance to say what we want to say to somebody we care about. None of us should think we can put off saying “I love you” for another moment. Those small things that we do for each other matter desperately.

I think about one story that I will leave you with from that morning. Daniel Barden is one of the young boys killed in that elementary school. His older brother went to school at a different time than he did. He would get up earlier and go down to the bus stop earlier than Daniel would, so they normally wouldn't really see each other in the morning. For some reason, the morning of the shooting at Sandy Hook, Daniel got up earlier than he normally did. He saw that his brother was at the end of the driveway waiting for the bus. He ran out of the house and down the driveway to say goodbye to his brother—goodbye for the day. It was just a small, tiny act of kindness that Daniel thought probably would be forgotten by his brother by the end of that day, but it has meant the world to that family, the idea that Daniel got the chance to walk down the driveway and say goodbye to his brother before he went to school that day and never came back.

Don't ever think you will have another chance to say what you want to say to a loved one, to someone who means something in your life.

A few months ago, one of the Sandy Hook parents arrived unexpectedly in my office. I got word from the front desk that she was there. She just wanted to stop in for a few minutes. I said: Of course, send her back. This mom had lost her child. I have come to know her very well. She burst into my office and she flung her arms around me and she whispered into my ear: Keep going. She unclasped her arms and looked at me and said: That is all I wanted to come and tell you. After a few pleasantries, she walked out the door.

Keep going. That is what Newtown has done over the last 5 years. That is what those families have found the courage to do over the last half a decade.

For those of us who believe the laws of this country must change in order to protect kids like those who lost their lives in Sandy Hook, it is what we do. As we mark 5 years since the violence at Sandy Hook Elementary School, we keep going.

I yield the floor.