

can escape that 10 percent minimum tax because in the Senate bill corporations get an exemption that equals 10 percent of the value of all their offshore factories and equipment. The House bill is similar. What does that mean? That means that if you are a corporation, you get an exemption from the foreign minimum tax by shipping factories and jobs overseas.

Here is the math. A corporation made \$2 million in the Cayman Islands. Remember, they were going to pay \$200,000 in taxes on that. But now they move the factory overseas. That is worth \$100 million, and it makes a \$5 million profit. Now they add up their overseas profits, and they are now below that—they are 7 percent—and they pay no foreign minimum tax on that.

Since then, Gene Sperling and many economists have raised alarm bells about this. Yet our Republican colleagues seem to have blinders on about the commitment they made to make sure that we don't offshore more American jobs. This will offshore American jobs.

This bill is full of broken promises. I ask my colleagues to go back and look at what was promised by Candidate Trump, President Trump, and our Republican colleagues, because the tax bill doesn't do that. I also urge my colleagues to allow the newly-elected Senator from Alabama, Doug Jones, to have a vote on this incredibly consequential piece of legislation. He was just elected by the will of the people of Alabama, and we should not rush headlong into passing this bill, which will impact the people of Alabama like everybody else, without his having a chance to vote on it.

This is something Senator McCONNELL mentioned in a similar situation many years ago when Scott Brown from Massachusetts was elected to fill the seat of Senator Kennedy. He asked people to wait and allow Senator Brown to weigh in on the healthcare bill. They did. Doug Jones and the people of Alabama deserve the same respect, and the people of this country deserve a Senate that is duly elected to make this very important decision.

There is still time. There is still time to turn back in the conference committee. There is still time for Senators to say that the bill that is emerging doesn't match the promises that were made. We can go back to the drawing board and come up with real, bipartisan tax reform. Let's do that.

The PRESIDING OFFICER. The Senator from Alaska.

RECOGNIZING THE 4TH BRIGADE COMBAT TEAM, 25TH INFANTRY DIVISION

Mr. SULLIVAN. Mr. President, once a week when we are in session, I come to the floor to recognize a person or group of people in my great State of Alaska who make it very special. We call them our Alaskan of the Week.

Alaska is beautiful, it is big, and it is special. Right now, much of the State is gearing up for the skiing season. Snow is out, and there is nothing more beautiful and invigorating than taking to the slopes of Alaska. It is also a great time to see the Northern Lights dancing in the sky. So I urge everybody to come out to Alaska. Winter or summer, it will be the trip of a lifetime.

Of course, it is much more than snow and beautiful dancing lights; our people are what make us so special—rugged, independent, generous, and giving to their families, their communities, our State, and our country.

Alaska is a patriotic State—I would argue, the most patriotic State in our great Nation. For one, we have the most veterans per capita of any State in America. We have the very best military forces, and we have a lot of them. Let me name just a few.

We have the Army's 1st Stryker Brigade, based at Fort Wainwright. Chike Springer, one of my staffers helping me out here, served there in the 1st Stryker Brigade's Aviation Task Force. We have the Northern Warfare Training Center; the 59th Signal Battalion; the 17th Combat Sustainment Support Battalion; the Air Force's Third Wing, 11th Air Force; the 176th Wing; the 673rd Air Base Wing; the Air Force reservists of the 477th Fighter Group; the 354th at Eielson; and the 213th Space Warning Squadron at Clear Air Force Station. You get the picture—some of the best military forces. The 49th Missile Defense Battalion, the cornerstone of America's missile defense, protecting the entire Nation, is right there at Fort Greely. These are the thousands of men and women in the Reserves and on Active Duty who are stationed in our great State. We are proud of them, and we owe them and their families a huge debt of gratitude for their service, especially now that we are approaching the holiday season.

Today, I want to particularly recognize the men and women who make up the 4th Brigade Combat Team, 25th Infantry Division—the only airborne brigade combat team in the Pacific theater and in the Arctic. As my colleagues on the Armed Services Committee know, they are referred to in Alaska and throughout the Army as the 4-25. This unit, over 3,000 men and women strong, is our Alaskans of the Week.

I want to talk a little bit about the 4-25. It has a very strong lineage and heritage. Although it was created relatively recently—in 2004—and was the first new U.S. airborne unit created since the end of World War II, its heritage springs from the 25th Infantry Division, which was first activated in 1941 and played a seminal role in World War II and all of our country's conflicts since.

Just like the 25th Infantry Division, the 4-25 has played a major role in our country's conflicts since its inception.

Members of the 4-25 have deployed to Iraq in support of Operation Iraqi Freedom, to Afghanistan in support of Operation Enduring Freedom, and just last September, a couple months ago, they were again deployed to Afghanistan to train and advise Afghan security forces.

As part of a larger drawdown of our military and the Army—a misguided drawdown by the previous administration, announced in 2015—the 4-25 was part of 40,000 Active-Duty Army soldiers to be cut, just gotten rid of. This would have been an enormous strategic mistake for the Army and for America's national security, especially as it related to the 4-25, the only mountain, cold weather, airborne BCT in the entire Arctic and Asia Pacific. They are also a critical reserve force for any contingency on the Korean Peninsula given how close we in Alaska are to Korea.

So what happened? Alaskans circled the wagons. Rallies with hundreds, if not thousands, of my fellow Alaskans came out in our great State, urging the Department of Defense and the U.S. Army: Don't make this mistake. Don't cut this unit. Keep it intact.

Here in Washington, we did our work. I had a heart-to-heart with a number of senior Army and DOD officials with one simple goal in mind: to get them to personally visit this unit, to come see them train, to see how capable they were, and to understand their strategic value to America's national security. And that happened. Many senior Army officials—the Army Chief of Staff and the Secretary of the Army—went to Alaska, went to JRTC, and watched the 4-25 in action.

I remember standing on the second floor of a building in a mock Middle Eastern town watching members of the 4-25 jump into an LZ at JRTC in the middle of the night for a nighttime airfield seizure operation. There is something awe-inspiring about watching 1,000 airborne paratroopers silently fall out of the night sky to seize terrain—something that probably sends chills up the spine of our Nation's enemies.

Fast-forward to today. Of the 40,000 soldiers slated to be cut from the U.S. Army, only one unit was spared—one—and it was the 4-25. Why did this happen? It happened because they made it happen. This great unit saved themselves. When the Army's top brass went to Alaska, went to Fort Polk and watched them train at JRTC, they saw what a great unit this was and realized they were making a big mistake. When General Milley, Chief of Staff of the Army, made the final decision to reverse the previous decision of the Army and retain the 4-25, he said it was “one of the most trained and ready units in the entire United States Army.” That was the Chief of Staff of the Army.

The 4-25 didn't rest. They are deployed, back in Afghanistan. Unfortunately, while deployed, just a few days ago, on December 11, Alaska lost a son and the 4-25 lost one of its own as part

of this mission. It is heartbreaking for the families and for the unit. These brave young men and women are willing to sacrifice and have already sacrificed, and our prayers are with them during these holidays.

They are our Alaskans of the Week.

I plan on visiting them overseas during the holidays. My wife Julie will also be attending an event this weekend in Anchorage for the families of those who are deployed, showing our support and our respect for the men and women in this unit and their families, because, as many know, when a family is deployed, it is not just the young man and woman in the unit who sacrifice, it is the entire family.

To the families, we say thank you, from the bottom of our hearts, for your service and sacrifice. To the men and women who make up the 4-25, we also say thank you for all you are doing for us—for serving us, for keeping us safe, for protecting this country, when Americans are enjoying the holidays.

I look forward to seeing you in theater. Please be assured that all Members of this body—Senators, Democrats, Republicans—know your record of service and wish all of you Godspeed this holiday season. Thank you for being our Alaskans of the Week.

Army Strong. Arctic Tough. Sparta Lives.

COAST GUARD AUTHORIZATION ACT

Mr. SULLIVAN. Mr. President, I rise today to commend this body. My colleagues, every single Senator, voted in unanimous consent to move forward on the National Defense Authorization Act, which was signed into law just this week by President Trump. In particular, I want to thank the chairman of the Armed Services Committee, JOHN MCCAIN, who did so much to shepherd this important piece of legislation through this body and to the President's desk. I thank Senator MCCAIN for all his service and sacrifice to America for decades.

The NDAA, as we all know, is an important, critical piece of legislation, boosting our national security, rebuilding our military readiness, and protecting the men and women in uniform who serve our Nation. It has been a piece of legislation that for 56 consecutive years on a bipartisan basis has moved through the Senate and the House to be signed by the President. Many times you hear there is not a lot of bipartisanship that is going on in Washington. On issues like this, there is. This bill, which authorizes almost \$700 billion for our troops who need it, passed the Senate unanimously.

Not all the members of the military had their bill, which authorized spending and funding for what they are doing, moved through the Congress. Unfortunately, our men and women in the U.S. Coast Guard—our Nation's fifth branch of service—have been, once again, left behind. The NDAA covers

the Army, Air Force, Navy, and Marines.

The Coast Guard Authorization Act focuses on the heroic men and women in the Coast Guard. This year, we worked hard on that bill, S. 1129, the Coast Guard Authorization Act of 2017. I sponsored this bill with Chairman JOHN THUNE, the chairman of the Commerce Committee; Ranking Member BILL NELSON; and Senator LISA MURKOWSKI. This bipartisan bill—and it is very bipartisan—will give the Coast Guard the resources it needs to protect our waterways and coastlines, block illegal traffickers and smugglers of drugs, and more efficiently procure future Coast Guard cutters, which our country, and my State, desperately need. It is a very, very important bill.

In constructing this legislation, we worked in a bipartisan manner for months. However, despite broad support from both Republicans and Democrats, it appears the Coast Guard Authorization Act—a critical bill for homeland security, for the safety of our mariners and fishermen, and for showing support to the thousands of men and women who serve in the Coast Guard—has become stuck.

As chairman of the committee responsible for the U.S. Coast Guard, I must speak up for the men and women of this important service and the critical services they provide. This bill should have been moving months ago. Not only does this bill contain critical needs and authorizations and funding authorizations for the Coast Guard, it also contains provisions of vital importance to our maritime and fishing communities. Included in this legislation is important language to permanently fix an issue that has been around for years—one that pertains to incidental discharges for those in our fishing fleets. It is also known as the Vessel Incidental Discharge Act, or VIDA, as part of the Coast Guard bill.

Currently, vessel owners and operators are forced to comply with a patchwork of burdensome Federal and State regulations for vessel ballast water and incidental discharges. This creates inefficiency, adds costs, and inhibits economic prosperity for my State and for the country, while not providing a uniform standard to protect the environment, which is also critical. This fix that is in the Coast Guard bill would provide the maritime industry, the fishing industry, with a consistent, uniform regulatory structure, restoring cost-effective commerce while also ensuring environmental protection of our Nation's ports, waterways, and fisheries. Notably, for a large number of my constituents, this provision—the VIDA provision in the Coast Guard bill—provides a permanent exemption on incidental vessel discharge for all fishing vessels and small commercial boats.

It is very important because previous legislation required even small fishing vessels to get a discharge permit from the EPA to simply hose down their

decks. These fishing vessels and small vessels are facing potential noncompliance if we fail to pass the Coast Guard bill soon. They should not be penalized for the refusal of some of my colleagues—very few of my colleagues—who are opponents of this important fix to allow for what we think is a bipartisan, negotiated solution to move forward.

The fix in this bill on VIDA is supported by all segments of the maritime industry, with U.S. and international vessel owners and operators, fishing vessels—both large and small—passenger vessels, charter boat operators, labor unions, the Navy League of the United States, marine terminals, and port authorities throughout the country, just to name a few, all in support.

There is broad bipartisan support and agreement by Democrats and Republicans that this bill—with the VIDA provision in the Coast Guard Authorization Act—should move forward. I was going to come here this evening and ask unanimous consent that we pass the bill now. Out of respect for some of my colleagues who are still working in good faith on this issue, I have decided to refrain from that, but we are losing patience.

There have been numerous suggested compromises to help get a few Senators to yes on this. We have accepted almost every single one of them. We are negotiating in good faith. We even held a big meeting this afternoon with many staff on another suggestion, which the EPA said was an unworkable idea.

I believe we are now down to one single issue on this important piece of legislation. Out of respect for my colleagues—one of whom I just got off the phone with, the Senator from Michigan, whom I have a very close working relationship on the committee that oversees the Coast Guard because he is my ranking member—we are going to try to work through the weekend and resolve this. I hope that the remaining Senators act in good faith. What we don't want to see, as we accept every single compromise put forward, is the goalpost continuously being moved.

The deadline is fast approaching for our fishermen and maritime fleet. We must get this done. The deadline has long past to show that we respect, care for, and want to do all we can to support the men and women in the Coast Guard the way we support the other military services, as we saw this week when President Trump passed a very bipartisan NDAA.

I call on all of my colleagues to work through the weekend so that we can get to yes on this very important bill—the Coast Guard bill—and so that we can support them the way we are supporting the other men and women in our military.

I yield the floor.

THE PRESIDING OFFICER. The Senator from Rhode Island.

Mr. WHITEHOUSE. Mr. President, I first thank my friend from Alaska for