

UNANIMOUS CONSENT REQUEST—H.R. 1551

Mr. FLAKE. Mr. President, I rise today, as I have and will continue to do until we find a resolution to this issue. I rise to advocate for a solution to address the issue of securing our border and protecting those young immigrants impacted by an uncertain future in the DACA Program.

Last month, I offered legislation to extend DACA for 3 years and to provide 3 years of increased funding for border security—this so-called 3-for-3 plan. Unfortunately, some of my colleagues have repeatedly chosen to block this measure from coming to the floor, but the President's decision to send National Guard troops to the border displays a continued interest to secure the border. To take care of that aspect, this bill would provide significant resources to do just that, to help secure the border, at the same time protecting these young immigrants from possible deportation.

I am the first to admit this solution is far from perfect, but it provides a temporary fix for these critical problems and will provide all sides of the debate with just enough of what they want. It is a compromise. It would begin the process of funding the President's plan to improve border security and, as I mentioned, ensure DACA recipients will not lose protections and face possible deportation.

These young immigrants were brought here through no fault of their own. They have waited long enough for these protections. Likewise, border communities, like in my home State of Arizona, have waited long enough for increased security along our southern border.

As I have said before, we in Congress have too regularly confused action with results and have been entirely too comfortable ignoring problems that are just actually tough to solve. We may not be able to deliver a permanent solution to these problems at this time, but we now have an opportunity to offer at least some action on them. There are many people whose lives and well-being depend on our ability to deliver meaningful results.

Therefore, I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 300, H.R. 1551. I further ask that the Flake substitute amendment at the desk be considered and agreed to, the bill, as amended, be considered read a third time and passed, and the motion to reconsider be considered made and laid upon the table.

The PRESIDING OFFICER. Is there objection?

The Senator from Arkansas.

Mr. COTTON. Mr. President, I object.

The PRESIDING OFFICER. Objection is heard.

If no one yields time, the time will be charged equally.

The majority whip.

SYRIA

Mr. CORNYN. Mr. President, I come to the floor to offer some remarks on

the decision of the President of the United States to order precision missile strikes on three facilities in Syria last Friday night.

This action demonstrates American leadership in the face of gross human rights violations and, as we all recall, President Obama's redline, which was not enforced, which indeed is a provocation in and of itself.

I am glad this President has seen fit now, not just once but on two occasions, to punish the Syrian regime for such gross human rights violations. These actions are consistent with our values and legal authorities provided to the President under the Constitution. They are similar to decisions made by Presidents Clinton and Obama in Kosovo and Libya.

While not unprecedented, clearly what occurred is very serious. So I want to take just a few moments to explain why I think the strikes were justified and were the appropriate course of action taken against the Assad regime.

What we now know is, the Syrian government, on April 7, attacked civilians in the city of Duma, killing at least 70 and injuring 500 more. To carry out the attack, the regime used chlorine and sarin gas against its own people. We know this because credible medical personnel—including the World Health Organization—reported physical symptoms that indicated these substances had been used. People were convulsing in the streets, their nervous systems were attacked, their pupils were constricted, all telltale signs of these chemicals.

When civilians suffer in this way, there is nothing normal or acceptable about it—even in a country grappling with a brutal civil war. That Bashar al-Assad inflicted these crimes on his own people makes them even darker and more insidious.

Chemical weapons have long been the kind of redline in the realm of armed, international conflict. After World War I, the 1925 Geneva Protocol banned chemical and biological weapons because they are different in kind from guns, sabers, and bombs.

One reason they are different is because of the suffering they inflict on their victims. Another reason is because of their indiscriminate nature. Gases, by their very nature, are impossible to control. They spread in the atmosphere. You can't quarantine gas inside of a defined battlefield, which means civilians can't and will not be spared. In other words, there is nothing surgical or targeted about these weapons. The use of them can't be tailored to avoid harming children and innocent bystanders. They are instruments of terror, short and simple, and their brutality and lethality are stunning.

A third reason these weapons are so atrocious is because of the slippery slope they provide. If gas attacks are tolerated in the international community, what comes next—biological, radiological, or nuclear weapons? That is

not an unreasonable question. The free world must therefore stand unified against the use of chemical weapons. The failure to do so sends a signal of idleness or even complicity to the dictators of the world.

The Geneva Protocol that eventually led to the Chemical Weapons Convention has been ratified by more than 190 nations. This means there is a near global consensus that the kinds of gas attacks perpetrated by Bashar al-Assad are completely out of bounds, even in war zones.

As I stand here today, I want to offer my support for both the mission that was carried out and the underlying objective, which was to degrade Syria's capability to research, develop, and deploy chemical weapons—ones that have clearly done tremendous amounts of harm.

The targets of our Syrian missile strikes were a research center and two storage facilities used in the production and testing of chemical and biological weapons. We hope that now that these facilities are destroyed, Assad will be perhaps persuaded not to use chemical weapons once and for all. There is reason to be skeptical, as we know, since he has before. We all remember last year when we struck Syrian airfields after similar provocations. Bashar al-Assad ignored our warning, gassed his own people, and has now paid a higher price. Will it be enough? Who can know, but I hope so. The consequences of his cruel and repressive tactics were swift and circumscribed airstrikes ordered by the President of the United States. They protected against the loss of innocent life and avoided sparking a larger regional conflict.

We are grateful to our allies, Great Britain and France, which played a pivotal role in the mission. We are also grateful to our uniformed military for their meticulous planning, flawless execution, and courageous leadership.

#### TAX REFORM

Mr. President, on another matter that is very much on Americans' minds, today is tax day. This is the day our 2017 tax returns are due, and I know many Texans are breathing a sigh of relief, knowing what lies just around the corner, and that is because today is the last time Americans will file taxes under the old, broken Tax Code that we overhauled last year in the Tax Cuts and Jobs Act.

Yesterday, our friend Representative KEVIN BRADY in the House wrote that now we can finally say "Goodbye and good riddance to that outdated monstrosity of a tax code that took [so] much of [Americans'] money, sent [so many American] jobs overseas, and kept our economy so slow, many workers didn't see a pay raise for a decade or more."

It has been estimated that after-tax income in Texas will increase by close to \$2,600 because of the changes that we enacted into law and which were signed by the President. All across the State,

our constituents are seeing signs that the law is positive and has wide-reaching effects. I, like the Presiding Officer, my colleague from Texas, have spoken to many of those families and businesses, both great and small. Some of the most recent ones I talked to were in College Station. One of the folks I spoke to was a woman by the name of Claudia Smith. Claudia owns and operates a small mom-and-pop flooring business. She told me that tax reform has impacted her company in many important ways.

The first is that, with more money in their pockets, her customers feel more optimistic. They are more willing to make purchases that for years before they had been putting off.

The second is that Claudia is using her tax savings to hire more employees and buy expensive equipment that previously the company could not afford.

The third way the changes are helping Claudia is that she is able to sleep a little more soundly at night. In years past, one thing that kept her up was the rising cost of health insurance. Because of the size of her business, Claudia has never been required to provide it, but since she considers her coworkers to be family, health insurance is something she felt obligated to offer. When she did her annual budgeting each year, health insurance was often on the chopping block—something she just couldn't afford. Up until the very last minute, Claudia was never quite sure whether she would be able to keep offering it. Now, thanks to the Tax Cuts and Jobs Act, she feels more confident in her ability to provide not only health insurance for the foreseeable future but other new employee benefits as well.

Claudia's is a great story—not because it is unique but because it is typical of the sort of response I have heard across my State when it comes to the benefits of the Tax Cuts and Jobs Act.

Although I am very glad that last fall we were able to pass the first major overhaul of the Tax Code in more than 30 years, now is not the time to let up. We can't stop fighting for taxpayers like Claudia. In fact, today I am reintroducing the Small Business Taxpayer Bill of Rights Act, legislation that reduces redtape for taxpayers and allows small businesses to spend more time growing and creating jobs and less time dealing with burdensome IRS procedures and improper targeting practices. I am proud to have my colleague, the senior Senator from Nevada, as my original cosponsor. In some ways, it is a complement to the Tax Cuts and Jobs Act.

This year, research has shown, taxpayers will spend more than 8 billion hours completing IRS forms, costing almost \$200 billion in cumulative monetized costs. That is a 14-percent increase from 2017. This legislation will hopefully improve that situation. It will notably lower the compliance burden, strengthen taxpayer protections, and ensure that small businesses are

not unfairly targeted with unjustified levels of scrutiny by the IRS. For example, the bill makes it a fireable offense for an IRS employee to use auditing methodologies based in whole or in part on the political or ideological views of a taxpayer individual or entity. The bill also allows more small businesses to petition for attorney's fees when a court determines that the IRS's legal actions weren't substantially justified. I hope we can act on this legislation soon.

To all of my fellow Texans, happy tax day. Just remember: Today, it is out with the old and in with the new.

The PRESIDING OFFICER. The Senator from New York.

Mrs. GILLIBRAND. Mr. President, I rise to speak in opposition to the nomination of Carlos Muniz to be the general counsel at the Department of Education. One of the most important responsibilities that the Department of Education has is to uphold title IX and fight back against gender discrimination in all its forms. This is an enormous responsibility, but it is also an urgent one.

Thousands of men and women have survived sexual assaults on college campuses, and they are demanding that the Education Department and their universities take these crimes seriously. But over the last year, we have heard over and over again that Secretary DeVos has let down these survivors. Instead of working to uphold and even strengthen title IX, she has used her position to weaken title IX. We should not be arming her with more staff who are determined to carry out that plan, but that is what Mr. Muniz will do if he is confirmed.

Mr. Muniz's nomination sends a cynical message to survivors of campus sexual assault all over our country—that the Education Department is not taking survivors seriously and that they are not interested in protecting a law that is supposed to keep our students safe.

If this nominee is confirmed, I have no doubt that he is going to accelerate Secretary DeVos's attack on title IX. This is an insult to the thousands of students who have suffered through sexual assaults on their college campuses. Mr. Muniz has spent his career on the wrong side of this issue, and he has made it clear through his actions that he does not respect the important role title IX actually plays in protecting our students and keeping our campuses safe.

The general counsel of the Education Department should work to uphold and strengthen our anti-discrimination laws, but I fear this nominee is going to do the exact opposite. I urge all of my colleagues to do what is best for our students and join me in opposing this nomination.

I yield the floor.

The PRESIDING OFFICER. The majority whip.

#### ORDER OF PROCEDURE

Mr. CORNYN. Mr. President, I ask unanimous consent that notwith-

standing rule XXII, if applicable, at 1 p.m. on Wednesday, April 18, the Senate resume consideration of the Muniz nomination, with 1 hour of debate remaining, equally divided between Senator GILLIBRAND or her designee and Senator ALEXANDER or his designee, on the nomination; further, that following the use or yielding back of that time, the Senate vote on the nomination as under the previous order; finally, that the Senate now proceed to legislative session for a period of morning business, with Senators permitted to speak for up to 10 minutes each.

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

#### LEGISLATIVE SESSION

##### MORNING BUSINESS

The PRESIDING OFFICER. The Senate will now proceed to legislative session for a period of morning business.

##### ORDER OF BUSINESS

Mr. CORNYN. Mr. President, for the information of our colleagues, I know the leader plans to make a motion to proceed to S.J. Res. 57, the auto lending CRA, at 2:15 p.m., and we will have a rollcall vote on that motion.

The PRESIDING OFFICER. The Senator from Indiana.

Mr. YOUNG. Mr. President, I ask unanimous consent to be able to complete my remarks.

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

##### TAX REFORM

Mr. YOUNG. Mr. President, I rise today on tax day to recognize this as the very last time Americans will have to file their taxes under the complicated, burdensome, outdated system of the past. Today, we officially kick off a new tax code—one that is simpler, fairer, and allows hard-working Americans to keep more of their hard-earned money.

Since we passed the Tax Cuts and Jobs Act last December, success stories have poured into my office from Indiana businesses that are paying their workers more and from constituents who are earning more. Tax reform has provided needed relief across Indiana and across the entire country.

To date, we have found scores of companies in my home State of Indiana that have invested in their employees, invested in capital improvements, or lowered energy rates for consumers. They range in size from large companies, such as Walmart and AT&T, to smaller Indiana businesses, such as Family Express, which has 70 convenience stores across the State and is building 10 more and increasing its starting wage. "We feel obligated to pass on a significant portion of the tax savings to our staff," said Family Express president and CEO Gus Olympidis.