

said that it was based on a legally insupportable reading of the law.

Now, that makes you pause. How can we be sure, how can we think he can impartially evaluate the special counsel's investigation if, before he has even seen its result, he writes extensively that part of it, not all of it, was legally insupportable and fatally misconceived?

It is not just those statements that are troubling. He goes on to state, not for the first time, his alarming views about the President's powers. Here is one of them: "[T]he President's law enforcement powers extend to all matters, including those in which he had a personal stake."

Mr. Barr doesn't cite laws or cases from the Supreme Court or the history of our Nation's founding or even the Federalist Papers when making his claims. He just says it as if it is obvious.

Let me be clear about what he means by this. Mr. Barr believes that a President gets to supervise an investigation into his or her own conduct. As a former prosecutor, I know that it is a fundamental value in our country that no one—no one—is above the law, and it is a fundamental principle in our legal system that no one should be a judge in their own case, not even the President of the United States.

I also have grave doubts about Mr. Barr's respect for Congress, a coequal branch of government, and our duty to provide oversight of the executive branch.

Mr. Barr is a proponent of the unitary executive theory, which is the idea that the President has expansive powers, even in the face of Congress's constitutional duties. His writings on the topic raise serious questions about how Mr. Barr will approach congressional oversight of the administration.

I am concerned that Mr. Barr will rely on the broad interpretation of Executive power to support the White House's reported efforts to exert Executive privilege to prevent the release of the special counsel report, its findings, or its conclusions.

If that happens, Congress must be ready to assert our responsibility to make sure the public and, especially, State election officials who are working to secure our elections have the facts about what happened.

How are we going to fix this in the next election if we don't know what happened? How are we going to have accountability for our government if the public is shut out in viewing what happened?

This is not the time to install an Attorney General who has repeatedly espoused a view of unfettered Executive power. Congress cannot abdicate its responsibilities or shirk its duties—not when it comes to national security, foreign relations, the budget, or, as is key today, oversight into law and order.

A few years ago, I went to Atlanta to make a speech, and, of course, I took a

little trip over to the Carter Presidential Library. Of course, I wanted to see this library—I had never seen it—to learn more about President Carter, but as a Minnesotan, I really wanted to look for all the Mondale memorabilia. I may have been the only one there looking for Joan's dress and other things related to the Mondale half of the Carter-Mondale team.

One of the things I noticed that to me was most prominent was a quote of Walter Mondale's etched on the wall. At the time, I liked it. I thought it was simple. I wrote it down, and I put it in my purse. But I never knew how relevant it would be today. The quote came from Mondale's reflections on his service with President Carter after they had lost their reelection but had served their country for 4 years. He said:

We told the truth. We obeyed the law. We kept the peace.

I believe that is the minimum standard we should expect of any administration. We told the truth. We obeyed the law. We kept the peace. Every President faces great challenges, many of which are unforeseen and require difficult decisions, but at the minimum, an administration should tell the truth, obey the law, and do all they can to keep the peace.

That is where I will end. What concerns me about this nominee is not the vast experience he has or the work he would do on a few of the things that I mentioned; it is his views on Executive power, his views on Congress's power to be a check and balance to the Executive, his views on what the Executive can do right as we face this crucial time in history, when coming right at us is this major report from the special counsel. I want someone who will make sure that whoever is in the White House obeys the law and tells the truth.

Sadly, I cannot support this nominee. I do hope that I am wrong in some of my conclusions based on what I have read and heard. I would like nothing more.

I appreciate so much the work of Rod Rosenstein as Deputy Attorney General and many of the other people in the Justice Department who have worked with him to allow this investigation to continue. I hope that will be the case if this nominee does go through this Chamber, that he will do the same.

Thank you, Mr. President.

I yield the floor.

The PRESIDING OFFICER. The Senator from Michigan.

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Mr. PETERS. Mr. President, cyber attacks are one of the greatest threats to our national security today. As our world becomes increasingly connected, bad actors are trying to infiltrate our most critical networks, from our military systems and our electrical grid to our financial institutions and our small businesses.

We face a rising number of cyber attacks that have the potential to expose

our sensitive, personal information or disrupt nearly every aspect of our lives. These cyber security vulnerabilities cut across every industry. Whether you are a small business trying to protect your customers' credit card details, a doctor's office with private medical insurance information, or even a sophisticated tech startup that needs to safeguard your customers' passwords, cyber security protections are absolutely vital to your success.

We have seen the dangerous consequences of attacks that exposed the private data of millions of Americans—from companies like Equifax and Target to Federal Agencies like the Office of Personnel Management and the IRS. Government Agencies of all sizes are at risk of a breach that could jeopardize the sensitive information they are trusted with, and these threats will only continue to grow.

We need a skilled cyber workforce of professionals to shore up our cyber protections, fortify our legacy systems, and build new and innovative infrastructure with safety and security in mind. Despite the glaring need for more cyber security professionals, we face a serious shortage of highly trained cyber experts to fill these positions. Estimates indicate there is a global shortage of approximately 3 million desperately needed cyber security professionals, including nearly half a million in North America, where government and the private sector are competing to hire the best talent.

The Federal Government faces serious challenges in this competition. Agencies often cannot offer the same top salaries and benefits that Silicon Valley uses to entice and to retain employees. Our cyber workforce is on the frontlines of every aspect of our digital security, and we need policies that address that reality and sustain and grow our ranks.

While thousands of dedicated public servants choose to work in government because they are motivated by the mission of serving our country, there is more we can do to grow the pool of cyber workers and recruit them to government service. Congress has made strides in recent years to improve incentives and attract skilled cyber professionals to join the ranks.

Moving forward, we can make cyber positions in government more attractive by providing cyber professionals with unique opportunities to enhance their careers while they help protect our country's security. That is why I introduced the Federal Rotational Cyber Workforce Program Act with Senator HOEVEN. Our bipartisan legislation helps the Federal Government develop an integrated cyber security workforce that retains high-skilled employees by establishing a civilian personnel rotation program specifically for cyber professionals. It is based on similar joint duty programs for the military services and the intelligence community.

The Rotational Cyber Workforce Program will provide civilian employees in

cyber roles opportunities to enhance their careers, broaden their professional experience, and foster collaborative networks by experiencing and contributing to the cyber mission beyond their home Agencies. By offering these kinds of dynamic and rewarding opportunities, this legislation will help retain highly talented cyber professionals and strengthen our government's security by developing greater interagency awareness and collaboration.

I am pleased that this morning the Homeland Security and Government Affairs Committee unanimously approved this legislation. It moves us closer to closing the cyber security workforce gap.

In addition to taking commonsense steps like we did today in committee, Congress needs to look ahead and plan for long-term solutions to ensure that we always have a strong, competitive pool of cyber security talent to draw on. We need policies that encourage students of all ages and educational levels to seek out STEM fields, such as computer science, so they are prepared to fill these in-demand jobs and be our first line of defense against these emerging and rapidly evolving threats.

I look forward to continuing to work with my Republican and Democratic colleagues to get this bill signed into law and to advance other commonsense legislation that strengthens our Nation's cyber capabilities and safeguards the weakest links in the cyber security chain from harm.

Mr. President, I yield the floor.

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

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

TAX FILING SEASON

Mr. GRASSLEY. Mr. President, I come to the floor for two reasons: No. 1, to speak about the tax bill of 1 year ago, and then, for a longer period of time, to address the issue before the Senate, which is the nomination of Mr. Barr.

The tax filing season began just over 2 weeks ago. Despite the disruption of the temporary partial government shutdown, the IRS is reporting to the Nation that all systems are go. Tax returns are being processed as normal, and refunds are being sent out. While there are lingering effects from the shutdown, overall, the IRS and Treasury have done a pretty good job of minimizing the effects of the shutdown on tax filers.

This season is receiving additional scrutiny as it is the very first time that tax filers are filing under the tax cuts and reforms enacted last year. My colleagues on the other side of the aisle and some in the media appear to be obsessed with finding anything they can

manufacture to declare the filing season under the new law a failure. Of course, that is after only 2 weeks of tax filing—not a long enough period of time to draw too many conclusions.

Case in point: Last week the IRS released preliminary filing data covering the first weeks of the filing season. Immediately, naysayers began focusing on data that suggests that tax refunds in the first week were down slightly over last year, as well as focusing on anecdotal social media posts. Never mind that the current refund numbers are based on only a few days of data, or that refund statistics can vary widely from one week to the next. Never mind that most of the social media posts are unverified. Many have the markings of a coordinated effort by liberal activists who have regularly used hashtag “GOP tax scam” to attack the law on Twitter, despite a vast majority of taxpayers paying less in taxes.

Yet our journalists, who are well educated and ought to know better, fall for it—hook, line, and sinker—including such tweets in articles with no questions asked or verifying the veracity of these claims.

To be fair, oftentimes buried deep in such articles, well below a sensational headline, is an attempt to demonstrate some semblance of unbiased reports, noting that under the tax law, most taxpayers will see tax cuts. That is right. Most taxpayers will see tax cuts. You most assuredly wouldn't know this from the headlines bemoaning a reduction in tax refunds, but the vast majority of taxpayers experienced a tax cut last year, and will this year, as well.

Every analysis—from the non-partisan Joint Committee on Taxation to the right-leaning Tax Foundation, to the liberal Tax Policy Center—demonstrates that taxpayers are sending less of their hard-earned money to Washington this year.

As an example, an Iowa family of four with the State's family median income of around \$75,000 stands to see their tax bill cut by more than half, or about \$2,100 in savings. This is real tax relief that began appearing in many taxpayers' paychecks at the start of 2018. That is a very important point. The government could have chosen to deprive this taxpayer of this extra \$2,100 last year until they filed their taxes during this tax season.

This may have been the best thing to do if you are someone who starts with the assumption that their money would be better off in the hands of the government interest-free. But I do not believe that is the best thing to do.

I believe taxpayers know better how to spend their hard-earned money than Washington does. It should be up to the individual taxpayer whether it is in his or her interest to put that extra \$2,100—or about \$175 a month—in a savings account or spend it on buying school supplies for their children or maybe even making a car payment. That is a decision 157 million taxpayers can make and not 535 Members of Con-

gress or the bureaucrats who are out spending the money.

In early 2018, Treasury and the IRS implemented updated withholding tables to give taxpayers that option of deciding whether to save or spend and what to spend it on or how to save it.

A chief priority for the new withholding tables was accuracy. The IRS' goal was to help taxpayers get the right amount withheld from their paycheck. However, common sense ought to tell us that no withholding table will ever be perfect—at least not perfect for 157 million different taxpayers. If they were, there would be no need for tax refunds. Only what was necessary to satisfy a taxpayer's tax obligation would need to be taken from their paychecks.

But that is unlikely. Every taxpayer is affected a little differently under the Tax Code based on their personal circumstances, and some taxpayers' incomes may fluctuate throughout the year. This makes exact withholding based on general tables nearly impossible. As a result, the amount of a taxpayer's refund is unlikely to be exactly the same as it was under the old law compared to our new law. Yes, some taxpayers may see a smaller refund, but others may see a larger refund. The size of one's refund tells you nothing about whether a specific taxpayer benefited from last year's tax law.

Given this fact, the best way for any taxpayer to see how tax reform affected their bottom line is to compare this year's tax return with last year's tax return, rather than making that judgment based upon what the refund is.

Tax preparers and tax return software often will provide an analysis comparing the current and previous year's tax return. I encourage taxpayers to compare the total amount of taxes paid this year with the total taxes paid last year, or, if your income materially changed from last year, compare your effective tax rate. That is the taxes paid as a percentage of your adjusted gross income. If your tax preparer does not already provide you with this information, simply ask them for that information.

If taxpayers take this approach, the vast majority will see that their tax bill has gone down. This is what matters, not the size of their refund. The size of the refund tells you nothing beyond the degree to which a taxpayer has overpaid their taxes over the course of the year. I hope Americans will take the time to check so they know the real effects that last year's tax cuts had on their lives and their family.

NOMINATION OF WILLIAM BARR

Mr. President, I will now turn my attention to the vote that will happen shortly today or tomorrow on William Barr to be Attorney General for the United States.

Mr. Barr is a highly accomplished attorney and an experienced public servant with an outstanding record. The