

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

The result was announced—yeas 52, nays 46, as follows:

[Rollcall Vote No. 39 Ex.]

YEAS—52

Alexander	Fischer	Portman
Barrasso	Gardner	Risch
Blackburn	Graham	Roberts
Blunt	Grassley	Romney
Boozman	Hawley	Rounds
Braun	Hoeven	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Isakson	Scott (SC)
Collins	Johnson	Shelby
Cornyn	Kennedy	Sullivan
Cotton	Lankford	Thune
Cramer	Lee	Tillis
Crapo	McConnell	Toomey
Cruz	McSally	Wicker
Daines	Moran	Young
Enzi	Murkowski	
Ernst	Paul	

NAYS—46

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

NOT VOTING—2

Jones	Perdue
-------	--------

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.

---

EXECUTIVE CALENDAR

The PRESIDING OFFICER. The clerk will report the next nomination.

The legislative clerk read the nomination of John Fleming, of Louisiana, to be Assistant Secretary of Commerce for Economic Development.

The PRESIDING OFFICER. The time until 1:45 p.m. is equally divided.

The Senator from Iowa.

SHOOTING OF BIJAN GHASAR

Mr. GRASSLEY. Mr. President, I want to speak to my colleagues about two things. One will take less than 1 minute, and the other will take about 5 or 6 minutes. The first one deals with why I can't get answers for citizens of the United States for the murder of a son.

In 2017, the U.S. Park Police fatally shot Bijan Ghaisar, after a minor traffic accident led to a police chase in Virginia. Since then, his family has been looking for answers, but they have only encountered silence.

The FBI took over the investigation but has not shared any findings or even an update with the family. So last December, I asked the FBI where things stand. Even this Senator got silence from the FBI.

Investigations into the use of deadly force should be handled in a manner that reinforces accountability and public confidence in law enforcement. The FBI's silent treatment is concerning. The Ghaisar family, Congress, this Senator, and the public shouldn't have to wait years to get an answer from the FBI.

FILING SEASON

Mr. President, on the subject of taxes, we are now in our sixth week of the tax filing season. Over 50 million Americans have filed their tax returns. As in previous years, the IRS is moving forward in the filing season at a pace very consistent with previous years. In some aspects, they are exceeding benchmarks set by last year's filing season. This has been one of the most scrutinized filing seasons I can remember. In some ways, that is understandable.

As I have alluded to, this is the first filing season after our Tax Code received the largest overhaul in three decades. After the massive tax bill we passed, you would expect some difficulties. The filing season began shortly after our government experienced the longest shutdown in history. So the longest shutdown in history, added to the fact that we have a new tax bill, makes this tax filing season very different. Despite these factors, this filing season has run relatively smoothly.

Consistent with previous years, the IRS has processed over 95 percent of the returns the Agency received, and 80 percent of those returns were sent a refund. Based on data covering returns filed through February 22 of this year, over \$121 billion in refunds have been returned to the American taxpayers, with an average refund of \$3,143.

This is up slightly over the 2018 filing season. I only mention this because some of the media and some here in the Congress have been obsessing over the size of refunds.

As I pointed out many times, obsessing over the average size of refunds is simply wrongheaded and misleading. A week-to-week focus on the size of tax refunds makes no sense, given how wildly refunds can vary early in the filing season.

Recent filing season data makes this very clear. Within a week, the average size of refunds went from being down 17 percent to being a little over 1 percent higher than last year so far this filing season.

We have over 5 weeks of filing season to go. I expect there will continue to be variations in the data. Most importantly, the size of the tax refund is a stupid barometer of how taxpayers are faring this season compared to last—in other words, whether they had a tax increase or a tax decrease as a result of the tax bill of December 2017.

A refund merely represents the extent to which a taxpayer has overpaid their taxes during the course of the year. It absolutely provides no insight into whether a taxpayer's tax burden has gone up or, for that matter, down.

I hope the relative silence in the media about the filing season data released at the end of last week indicates that that media and Members of Congress who have complained about it finally come to understand all of this—that a refund up or down has nothing to do with whether you have a tax increase or decrease. Any further swings up or down will not generate sensational headlines that only confuse and misinform taxpayers. Those headlines have misled the American people.

I hope this recent data will help put to rest accusations of some of my Democratic colleagues that the IRS sought to manipulate withholding tables to goose paychecks in 2018, because nothing could be further from the truth.

The primary objective of the IRS in updating withholding tables was for a very sound reason of making sure that they are as accurate as possible. A report by the Government Accountability Office bears this out. In fact, there is not a single indication in the GAO report to suggest otherwise.

The IRS followed the same process and procedures in updating withholding tables this year as it has in the previous years. Moreover, the report documents the extensive outreach that Treasury and the IRS conducted to inform taxpayers of the changes and to suggest that taxpayers check their withholding.

Their outreach included updating and creating pages on their website using IRS email LISTSERVs and social media campaigns and sharing withholding materials with partners, including tax-related groups, large employers, employer associations, and organizations representing small businesses. So you see, they went to great lengths to alert the public to observe changes in the tax tables.

However, no withholding table has been or ever will be perfect. Common sense dictates that. Every wage earner may be affected a little differently under the new law based on his or her personal circumstances. Because of personal circumstances, if there are 157 million tax filings, then, there could be 157 million different answers.

The IRS continues to consider whether future improvements to the withholding structure may be necessary. I support these efforts and will monitor the outcome as chairman of the tax-writing Finance Committee.

If the tables had not been updated, my guess is that our colleagues on the other side of the aisle would be singing a different tune. Instead of criticizing efforts to ensure that withholding tables more accurately reflect the new law, they would be claiming that we were trying to back-load the tax benefits, tricking taxpayers into believing their tax cut was larger than it was through oversized refunds.

This actually may have been the right thing to do politically, but it would have been wrong, as a matter of principle or tax policy, and, quite

frankly, an organization like the IRS, usually far removed from politics, would not be involved in a political scheme like that.

One exception to that is how the IRS, under Ms. Lerner, treated conservative organizations during the 2010, 2011, and 2012 years.

The excess tax withheld from paychecks throughout the course of the year doesn't belong to the government. That is common sense. That belongs to the taxpayers who earned it. The government shouldn't intentionally withhold more than necessary.

I am proud of the work my colleagues did to update the Tax Code last Congress. We delivered meaningful tax relief to middle-income taxpayers and to job creators. This has contributed to strong economic growth benefitting all Americans, hopefully, for years to come.

The Treasury Department and the IRS has done good work to implement the law in a timely fashion. They will continue that good work to ensure that Americans receive their refunds as quickly as possible.

As we progress toward the end of the filing season in April, the data being reported will fluctuate as taxpayers across a range of circumstances submit their returns. I hope that every time there is movement in the data, our friends across the aisle, and, more importantly, the misleading media will keep in mind two important facts that I mentioned earlier. First, tracking refund data on a weekly basis makes no sense, given how widely the data can vary. Second, and lastly, the focus on the size of the refunds is wrongheaded since it provides no indication as to whether a taxpayer's tax bill has gone up or down between 2018 filings and 2019 filings.

Most everyone was oddly silent when the last batch of good data was released. So maybe we will not hear any more of this misleading information from the media. I hope we can have a more responsible and accurate discussion in the weeks ahead.

I yield the floor.

**THE PRESIDING OFFICER.** The Senator from Maryland.

#### BACKGROUND CHECKS

**MR. CARDIN.** Mr. President, I urge the Senate to take up legislation to require universal and complete background checks for individuals seeking to purchase a gun. I am pleased that the House recently passed this legislation, and it is well past time for the Senate to act.

Rarely has a month gone by without a mass shooting, and many communities are ravaged daily by gun violence that does not make the news headlines. Individuals have used firearms to take countless innocent lives in concerts, churches, and even elementary schools. By now, these incidents are etched in our memories: Santa Fe, Parkland, Las Vegas, Orlando, San Bernardino, Sandy Hook, Pittsburgh, and Thousand Oaks.

In Maryland we saw tragedies that occurred in the Capital Gazette office in Annapolis. We, as a nation, must act to stem the tide of bloodshed and the hatred that drives it. We cannot allow such massacres to become routine in our society.

We have the ability to end the tragic cycle of violence, but it will require us to come together in full urgency and honesty. I know we can protect innocent Americans from further senseless gun violence while still protecting the constitutional rights enjoyed for hunting and self-defense. Through common-sense gun safety reforms that would make background checks more efficient and close loopholes, I am confident we can do just that.

Let me start with a little history, as provided by the Brady Campaign. The Gun Control Act of 1968 established a framework for legally prohibiting certain categories of people from possessing firearms. The list of prohibited persons has grown over the years and now includes categories such as felons, fugitives, domestic abusers, and those found by the court or other tribunal to be seriously mentally ill.

Only in 1993, with the passage of the Brady Handgun Violence Prevention Act, did Congress provide the public with a presale process for checking whether a prospective firearm purchaser is legally able to purchase the firearm.

Since the Brady Law took effect, it has blocked more than 3 million prohibited gun sales and processed over 278 million purchase requests. When someone goes to a federally licensed dealer to buy a gun, the retailer contacts the FBI to run a background check. The FBI checks the National Instant Criminal Background Check System to see if they are a convicted felon, fugitive, domestic abuser, or other prohibited purchaser.

If the system reveals that the buyer is legally barred from owning a gun, then, the sale is denied. Simply put, the Brady Law prevents guns from getting into the hands of dangerous individuals.

The Brady Law has blocked more than 3 million gun sales to prohibited buyers, helping to save countless lives, but the law doesn't apply to all gun sales. Instead, only Federal firearm licensees approved by the Bureau of Alcohol, Tobacco, Firearms, and Explosives are required to conduct background checks on gun sales. The Brady Act background check requirement applies only to licensed dealers, allowing transactions conducted by private, unlicensed sellers to be completed without any check. Private, unlicensed sellers need not conduct any check under current law.

However, the Brady Law was enacted before the rise of the internet. America has changed, and our Nation's gun laws need to change with it. Today, unlicensed gun sales made online and unregulated and unchecked contributed to one out of every five gun sales. That

is simply wrong. Those sales can avoid the background check.

Passing legislation to expand background checks to nearly every gun sale, including those conducted online at gun shows and through private transfers, should be the top priority in Congress for commonsense gun safety legislation to save lives.

It is long past time to expand life-saving Brady background checks to every gun sale. The public agrees. A 2018 study showed that 97 percent of Americans support expanding background checks—97 percent. We don't get any higher than that.

The Senate should follow the lead of the House, which recently passed the legislation to expand criminal background checks. In the Senate, I cosponsored S. 42, the Background Check Expansion Act. This bill, which passed the House, would expand Federal background check requirements to include the sale or transfer of all firearms by private sellers, just as licensed dealers are required to conduct under the existing Brady Law.

The bill requires background checks for sales or transfers of all firearms from one party to another, even if the party is not a federally licensed dealer. This requirement extends to all unlicensed sellers, whether they do business online, at gun shows, or out of their home.

According to the Brady Campaign, in any given year in the United States, more than 120,000 Americans are shot in murders, assaults, suicides and suicide attempts, unintentional shootings, or police actions. Of these, 35,000 result in death. Over 17,000 of those injured or killed are children and teens. On average, 34 people in America are murdered on account of gun violence every single day.

Mass shootings often shine the spotlight on the United States and its position as a global outlier. The number of firearms available to American civilians is estimated to be at around 310 million, according to the National Institute of Justice. According to the Small Arms Survey, the exact number of civilian-owned firearms is impossible to pinpoint because of a variety of factors, including arms that go unregistered, the illegal trade, and global conflict. However, estimates indicate that Americans own nearly half of the 650 million civilian-owned guns in the world today. Half are here in the United States. Our Nation is well armed.

Americans own the most guns per person in the world, with about 4 in 10 saying they either own a gun or live in a home with guns, according to the 2017 Pew Center study, and 48 percent of Americans say they grew up in a House with guns. According to the survey, a majority, 66 percent, of U.S. gun owners own multiple firearms.

The No. 2 country for the world's largest gun-owning population per capita is Yemen, a country that is in the throes of a years-long civil conflict,