

words. We have had police officers in New York hit the same way. There is a bridge in New York on Southern State Parkway that we named after an officer who died a few years ago in the same situation, and I thank Lucy for caring and pushing hard.

NOMINATION OF MARK ANTHONY CALABRIA

Mr. President, I rise in strong opposition to the nomination of Mark Calabria to become the Director of FHFA. I hope every Senator who has homeowners in their districts will pay attention here.

For decades we have had Fannie Mae and Freddie Mac providing mortgages at lower rates for people because there is a Federal guarantee. Because housing is such an important part of our economy, it stimulates jobs and the growth in the economy.

It is utterly amazing that, once again, we are in a sort of "Alice in Wonderland." The nominations from this administration go directly in the face of what I bet almost every Member on the other side believes—that interest rates should be low for mortgages and that there should be some kind of Federal guarantee.

Well, here is what Dr. Calabria believes. First, he believes that the 30-year mortgage is not necessarily part of our Federal housing finance system. He believes that Fannie and Freddie guarantees should be no higher than \$200,000.

I would ask Dr. Calabria to visit some of the middle-class neighborhoods of New York—policemen, firemen, teachers, construction workers. Their homes would be put in jeopardy by this, and a home is the middle class's piece of the rock.

What the heck are we doing around here?

President Trump doesn't pay attention to who the nominees are. They are put forward by Mick Mulvaney, who believes in no government involvement in anything, and people get hurt.

What about the young couple with a new job, a new baby? They want to buy their first home. What about the person of color? Finally, when zoning laws and other things have changed, they can get a home. What about parents who are about to retire and want to sell their home so that they can move to smaller quarters and have a little bit of extra money? What about grandparents? To put in somebody who wants to undo the FHFA and undo our rock solid housing system would be ridiculous.

I hope my colleagues will listen. If you believe in homeownership, if you believe the middle class ought to have homeownership, you can't support somebody who wants to eliminate Federal guarantees, who wants to lower the amount, and who wants to say that the 30-year mortgage, which has had such a success in America, should no longer be the bedrock of our system.

I hope people will look at who this nominee is and vote no. I certainly will.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

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

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

Mr. BARRASSO. I ask unanimous consent that all time expires.

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

All postcloture time is expired.

The question is, Will the Senate advise and consent to the Calabria nomination?

Mr. BARRASSO. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

Mr. THUNE. The following Senator is necessarily absent: the Senator from Utah (Mr. LEE).

Mr. DURBIN. I announce that the Senator from New Jersey (Mr. BOOKER), the Senator from California (Ms. HARRIS), and the Senator from Vermont (Mr. SANDERS) are necessarily absent.

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

The result was announced—yeas 52, nays 44, as follows:

[Rollcall Vote No. 64 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	McCconnell	Tillis
Crapo	McSally	Toomey
Cruz	Moran	Wicker
Daines	Murkowski	Young
Enzi	Paul	
Ernst	Perdue	

NAYS—44

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

NOT VOTING—4

Booker	Lee
Harris	Sanders

The nomination was confirmed.

The PRESIDING OFFICER. The Senator from Iowa.

Mr. GRASSLEY. Mr. President, before I speak, I ask unanimous consent

that the motions to reconsider be considered made and laid upon the table and that the President be immediately notified of the Senate's action on the Calabria and Altman nominations.

The PRESIDING OFFICER. Is there an objection?

Without objection, it is so ordered.

LEGISLATIVE SESSION

MORNING BUSINESS

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Senate resume legislative session and be in a period of morning business, with Senators permitted to speak therein for up to 10 minutes each.

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

Mr. GRASSLEY. Since I made that unanimous consent motion, and I am going to be speaking for longer than 10 minutes, I ask unanimous consent to speak for whatever time I may consume, which will probably be in the neighborhood of 20 minutes.

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

PRESIDENTIAL TAX RETURNS

Mr. GRASSLEY. Mr. President, yesterday the Ways and Means Committee sent a letter to the IRS requesting the President's tax returns. Last night, I had a chance to read that letter, and I have to say that if you take it at its face value, it doesn't make a whole lot of sense. Consider the reasons that are stated in that letter from the Ways and Means Committee for requesting the President's tax returns. It states that the committee is conducting oversight of the audit process that the IRS uses to evaluate Presidential tax returns.

Currently, the IRS examines the President's tax returns as a matter of policy—simple policy—but a review isn't required by law. Democrats of the Ways and Means Committee have said they are now looking into whether the current IRS policies of auditing the President is enough or if congressional action may be needed. Democrats have even been talking about making IRS audits of the President's returns mandatory every year, even though—now, I understand that—even though the IRS does that every year, and they have been doing it for a long period of time.

In a press release, a Democratic member of the Ways and Means Committee said he has a duty to examine whether congressional action is needed to require Presidential audits and to oversee that they are done correctly. Ask yourself why that member would be saying that.

I, for one, haven't seen any evidence that the IRS has suddenly changed its policy under this President, meaning President Trump, or that it is conducting a less thorough review of President Trump's taxes than it did of previous Presidents or that it hasn't

conducted a review at all. So why are the Democrats considering these changes to the Tax Code now? Why didn't they raise the issue under President Obama or President Bush or President Clinton? The answer of course is that nothing has changed.

There is no reason to believe the IRS is doing any less due diligence in its review of President Trump's taxes than it has for any other President in our memory. The letter also states the committee needs to know the scope of the audit that the IRS conducts when it looks at a President's tax returns; that it needs to know whether there is a review of underlying business activities reported by the President. If Democrats are truly interested in finding out the level of scrutiny given to a President's tax returns, why not simply just ask the IRS to describe its audit procedure? That is a very straightforward question, and I am sure Commissioner Rettig would be happy to oblige with a straightforward answer. Why is there a need to seek President Trump's tax returns in order to get an answer to those questions? I want to give you a hint: There isn't one.

The letter also states that the committee is looking into how the IRS is doing its job of enforcing tax laws in a fair and impartial manner. In a statement yesterday, the Ways and Means Committee said it especially wants to know whether or not audits of Presidential tax returns are fully and appropriately being conducted.

Along those lines, in addition to asking for President Trump's tax returns and those of his businesses for the last 6 years, the Democrats have asked for information on the status of all audits of those tax returns that have been conducted. It sounds like they are planning to conduct their own review of the President's tax returns to see whether the IRS has been doing its job. Now, there is a problem with that.

The IRS audits more than 1 million tax returns every year. While audits of the President and Vice President might happen automatically, the audit process that is followed for them ought to be the same as it is for everyone else. Every member of the Ways and Means Committee knows that as well.

In members' remarks yesterday, they said the committee has a responsibility to conduct oversight of the tax system to determine how Americans, including those in elected office, are complying with the law. In other words, the President and the Vice President ought to be held to the same high standards as every other American—not a different standard but the same standard. There is no reason to believe this isn't already happening. Democrats haven't offered a shred of evidence to suggest the IRS hasn't done its job auditing President Trump, his taxes, or anybody else's for that matter.

By the way, if Democrats are really so concerned about enforcement, then why not ask the Treasury inspector

general to conduct a review of the IRS audit process? Well, I want to tell you why they might not do that. It is because they are not concerned about oversight of the IRS enforcement process at all. What they are interested in is using their oversight responsibilities to collect as much information about this President's finances as they can get their hands on, and that is really the bottom line, isn't it?

This letter from the House Democrats doesn't make sense when taken at face value because you can't take it at face value. Democrats say they are interested in the tax returns of all Presidents when they are really just interested in one—President Trump's.

If the effort to get the President's tax returns isn't part of a grand reform effort, as they would have us believe, then what is it motivated by? I want to tell you what it is motivated by. It is motivated by the Democrats' intense dislike of this President. It is motivated by their frustration over losing an election they thought they would easily win. It is motivated by their desire to use all of the resources at their disposal to find something—anything—to bring this President down.

Just take a look at how this whole effort to request the President's tax return has unfolded. That will tell you a real story. Democrats started making calls for President Trump to release his tax returns while he was still a candidate during the 2016 election. At the time, Democratic calls for the release of his tax returns were clearly just a political attack, not a policy issue as they now want us to believe.

Secretary Clinton said: "There must be something really terrible in those tax returns."

Her communications director used the issue to chide then-candidate Trump for "hiding behind fake excuses and backtracking on . . . previous promises."

In his speech before the Democratic National Convention, Mrs. Clinton's running mate questioned then whether then-Candidate Trump had been paying his fair share, at once calling for him to release his tax returns and asking: "Donald, what are you hiding?"

Since the election, these calls have continued, as you see yesterday. Democrats have just come up with more inventive excuses for making these calls, although I suspect the underlying political reasons are the same today as they were in 2016. Consider how those reasons have changed over time.

Not long after the election, at the beginning of the last Congress, 93 House Democrats signed a resolution of inquiry directing the Secretary of Treasury to turn over the President's tax returns. That request to turn over his tax returns was to be provided to the full House of Representatives and not to the Committee on Ways and Means.

The House Democrats' portion of that resolution committee report, signed by the ranking member and current chairman, is filled with com-

plaints about the President's refusal to release his tax returns, none of which ever mentioned reviewing IRS audits or even inquiring about IRS audit procedures.

In that report, Democrats say that the President has "rebuked over 40 years of tradition" by refusing to release his tax returns. They say that the President's tax returns should be released because he has a vast domestic and international business empire. They say they should be released because he is "not the average American." They say they should be released because he is President of the United States and has the power to sign bills into law, and that is supposed to serve as some kind of justification for demanding and releasing his tax returns. I can tell you that the law does not support that argument.

Under section 6103 of the Federal Tax Code, the tax returns of all Americans, including even the President of the United States, are considered to be private information.

Without an individual's permission, tax information can't be released except under the most limited circumstances. Let's not forget that our Tax Code reads that way for a very good reason.

Congress reformed the modern IRS privacy law in 1976, not long after President Nixon left office. Nixon had used his power over the IRS to target his political enemies. By passing that law in 1976, Congress wanted to make sure that never happened again. Congress was determined to put protections in place that would prevent any kind of abuse of that IRS power in the future. Congress wanted to ensure private tax information was never used for political purposes again. But if you strip away all of the pretense and trace this current effort back to its roots, that sounds an awful like what is happening right now with the efforts of the members of the Ways and Means Committee.

I stopped listing them, but Democrats have had plenty of other reasons in the past for claiming to need President Trump's tax returns.

In 2017, Democrats also said the President's taxes should be released because he stood to benefit from the tax reform that Congress passed and the President then signed into law. Apparently, because the President is wealthy and successful, they figured he must have had a self-interest in supporting that reform.

A more recent effort to get the President's returns is contained in a bill the House Democrats recently sent to the Senate, known as H.R. 1. That bill contains a provision requiring that candidates for President and Vice President, as well as the sitting President and Vice President, release their last 10 years of individual tax returns. Assuming the proposal lives on, even if the bill doesn't, I wonder if that is one of the items they were hoping to evaluate through their current oversight efforts.

Maybe they want to see the President's tax returns in order to evaluate their proposal to see the President's tax returns. That sounds like a lot of circular logic to me.

Democrats have also made a big deal out of the fact that under section 6103, the Secretary of the Treasury "shall" turn over relevant tax records to the chairman of the Ways and Means Committee if he requests it. That is exactly right, as long as the committee has a legitimate legislative purpose in asking for them, as opposed to this perceived political reason for why they want to do it.

For decades, the courts have been clear that congressional requests for information, like those tax returns or anything else we are trying to do, must have a legitimate legislative purpose. That is where the Democrats come up very, very short.

See, they don't have a purpose. All they have are a lot of excuses. Let me tell you something. Introducing legislation that would essentially require the President to release his tax returns and then using that to somehow justify requesting the President's tax returns is one of the worst excuses I have ever heard of.

You would think, considering the amount of time and practice they have had trying to rationalize all of this and make it sound so very good, they would be able to come up with something a little bit better than that. Apparently not, and that really speaks volumes, doesn't it?

The fact is, the reasons the Democrats have offered for wanting President Trump's tax returns back in 2016 and 2017 don't pass muster any better than the ones they are trying to peddle right now. That is because they are not requesting the tax returns in order to investigate a problem in need of oversight at all. All they really care about is finding a pretext to bring this President down.

As a Member of Congress who knows firsthand the importance of good oversight, that is what concerns me the most about this whole campaign that is going on in the other body.

I happen to know a thing or two about oversight. Over my career, I have conducted oversight of the last seven Presidential administrations—Democrat and Republican. I have called out both parties for doing things they shouldn't be doing. In that spirit, I have always said that every single Member of Congress is dutybound to conduct oversight of the Federal Government. In fact, I remind every new Member that I run into in this body—and the Presiding Officer has heard me tell him this—that if you want to get a bill passed, you have to have 51 votes to get it passed, but if you want to do oversight, you have to have one vote—your own decision to do that oversight.

The responsibility to conduct oversight is and ought to be regarded by each and every one of us as sacrosanct. The power to conduct oversight flows directly from the Constitution.

As Members of Congress, we owe it to the people we represent to preserve and protect its use as a tool for carrying out our legitimate constitutional responsibilities. I don't believe for a minute that when the Framers created article I—the power of Congress to legislate—what they had in mind was Members using these powers to collect personal information on their political opponents in an effort to destroy those political opponents.

In all my years of conducting oversight, I have never started with an end result and then worked backward in search of a reason for making it happen. That is not how oversight is done.

Oversight is about advocating for transparency, and with transparency comes accountability in order to fix problems and to improve government. It is not about searching for ways to sow division and tear down your political opponents. What Democrats are doing now looks a lot more like the latter than the former. If that is what they are up to, it is not oversight at all.

When you strip away all of their pretexts and when you strip out their circular logic, all you have are Democrats who want to go after the President in any way they can. They dislike him with a passion, and they want his tax returns to destroy him. That is all this whole process is about, and it is Nixonian to the core.

I yield.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant bill clerk proceeded to call the roll.

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. ENZI. Mr. President, I ask that the order for the quorum call be rescinded.

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

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#### H.R. 268

Mr. ENZI. Mr. President, earlier this week, the Senate debated a disaster relief funding bill that would have provided \$13½ billion in assistance to States and territories that have been touched by recent hurricanes, wildfires, and other natural disasters. I share my colleagues' commitment to provide necessary assistance to get affected Americans back on their feet.

As chairman of the Budget Committee, I believe we should always consider the budgetary effects of any legislation pending before this body. Supplemental appropriations bills highlight a real challenge in controlling Federal spending. How should we budget for inevitable natural disasters and emergencies?

Answering this question is important because the Federal Government continues to spend more money than it takes in and will soon confront annual deficits exceeding \$1 trillion a year. These surging deficits add to our rising

debt, which stands today at \$22 trillion, or more than \$65,000 per person. That is regardless of age—the baby who was born this morning owes \$65,000. By 2029, if nothing is done, the national debt will grow to more than \$33 trillion, or more than \$94,000 per person.

Adding urgency to this situation is the surge in autopilot spending, which now represents more than two-thirds of what the Federal Government spends each year. Two-thirds of what we spend is not actually voted on; it happens automatically.

As our population ages, rising healthcare and interest costs will compound our fiscal problems. In 10 years, nearly 80 cents of every dollar the government spends will be on mandatory programs and interest on the debt. We need to do everything we can to improve our fiscal situation, and that includes improving the way we provide disaster relief.

Some of my colleagues may not realize that since the passage of the Budget Control Act in 2011, Congress has spent \$250 billion outside of the discretionary caps responding to natural disasters and other emergencies.

This spending has received special designations under the law that exempt it from discretionary spending limits, but such spending still has the very real effect of further increasing the Federal budget deficit—and the Federal debt. One designation that is often used is the "emergency" designation, which implies it is for something Congress did not anticipate. But as we all know, natural disasters happen on an annual basis, and in recent years we have had multiple natural disasters in a fiscal year.

I want to applaud my friend from Utah, Senator ROMNEY, for offering an amendment that recognizes the challenge of budgeting for disasters and emergencies. Disaster relief funding must be built into our base budgets, which is why I have incorporated these costs in recent budget resolutions, including the one that passed through our Budget Committee last week.

While there is no silver bullet to this problem, I am willing and eager to work with any of my colleagues who believe there is a better way to anticipate these costs.

The Senate Budget Committee recently held a hearing that partially touched on ideas to better budget for disaster funding. One option is to offset emergency spending increases with spending reductions in other areas. Another option could require a dedicated fund for emergencies, similar to how some States budget for these events. I have also considered whether a new actuarially sound insurance program could appropriately assess the risk for such disasters while maintaining affordable premiums. Budgeting for emergencies and disasters is not a precise science, but I believe Congress can do a lot better than just calling an emergency and adding to the debt.

While we work to more honestly budget for these annual costs, there are