

I look forward to joining my friends at the First Baptist Church of Sutherland Springs this week to honor those they lost and to celebrate the grand opening of their new worship center and education building.

Today I once again extend my deepest condolences to the families of those lost and to the community that continues to grieve. They have my full support, and I vow to do everything in my power to prevent this type of senseless violence from becoming the norm. No family, no congregation, no community should ever lose a loved one because of an entirely preventable crime. I hope because of this legislation, they never will.

I will just say, in conclusion on this topic, what consolation, what comfort can you give to someone grieving the loss of a loved one? I can only think of one thing; that as a result of their loss and their sacrifice, some good will come out of it. I think the only way to reconcile your grief and your loss is knowing that out of your loss, something good will come out of it. I can genuinely say that as a result of the loss of these 26 parishioners at the First Baptist Church of Sutherland Springs, we will save lives in the future. There will be lives saved and lives lived as a result of their sacrifice and what we have done working together to try to prevent those types of acts of senseless, preventable violence from occurring in the future.

IMMIGRATION

Mr. President, throughout our country's history, we welcomed men and women and children from other countries who are inspired by the freedoms and the prosperity made possible by our Constitution and by our democracy. Whether those immigrants crossed oceans generations ago or were more recently naturalized, we are glad they chose to bring their dreams and talents to the United States because ours, after all, is a proud nation of immigrants. I believe the contributions of those who have chosen to seek citizenship in our country have made us stronger, smarter, and the preeminent force on the world stage.

It is important to remember, as we debate immigration reform or what to do about the humanitarian crisis and security crisis on the border—it is important to remember that the United States is the most generous country in the world when it comes to legal immigration. Every year, our Nation admits more than 1 million new legal immigrants, and I am proud of that fact. I am also proud of the fact that these individuals—these 1 million individuals who immigrated to our country—do so in compliance with the laws of the land that they now call home. Perhaps one of the ultimate demonstrations of respect is recognizing the responsibilities all of us have to abide by the laws of the land.

We know our immigration system is not perfect. It has flaws. I would argue it is outdated and inefficient, and it

hasn't kept up with the needs of our economy. Our immigration system needs a fundamental review to determine what is working and what isn't so we can create a new legal immigration system that benefits both immigrants and our success as a nation.

I know there is widespread agreement in the Senate that our legal immigration system could be made better, and I hope there is enough will in Congress to have serious discussions about how to fix it.

This afternoon, the President is expected to announce his proposal to reform our legal immigration system, and I am glad he and his administration have made this a priority. I look forward to reviewing the final text of the proposal once it is available.

For those who would criticize the proposal made by the Trump administration, I believe it is incumbent on them to say what they would do to fix our broken immigration system, to improve our system of legal immigration, so we can continue to welcome immigrants from around the world who want to make America their home and truly become Americans.

Those who just sit on the sidelines and throw brickbats and criticize, I think they demean this system of legal immigration, which is really one of the great treasures of the American way of life.

I continue to be hopeful that we can work our way through this. I am glad the President is making this a priority, and I look forward to hearing more about the details of his plan.

I yield the floor.

The PRESIDING OFFICER. The Senator from Iowa.

TAX PROVISIONS

Mr. GRASSLEY. Mr. President, some time ago, specifically February 28, I came to the Senate to visit with my colleagues about the more than two dozen tax provisions that expired at the end of 2017. That same day, I joined with Finance Committee Ranking Member WYDEN of Oregon to introduce a bill entitled "Tax Extender Disaster Relief Act of 2019" to extend these two dozen tax provisions through 2019.

I very much thank Ranking Member WYDEN for his cooperation on this effort. Actually, we have a lot of cooperation on a lot of different subjects within the Finance Committee.

Now, unfortunately, we are still waiting on House Democrats to send us a tax bill that includes those provisions so taxpayers who have relied on them can finish their 2018 tax returns. I have had some discussions with the chairman of the Ways and Means Committee, and I don't have any reason to believe he doesn't believe some of these extenders should be extended. I suppose because they are new to run the House of Representatives, and they have dissonance within their own caucus, it takes a while to get an active group of people pushing for this particular legislation, but it ought to be easy to happen because these tax provisions have

traditionally been extended every 2 or 3 years over the last 20 years—maybe longer than that in some cases.

I remind my colleagues in the House of Representatives that taxpayers have all but run out of time. Part of my purpose in introducing the Tax Extender and Disaster Relief Act way back in February was to provide additional certainty for the current year for those businesses that have made use of these tax credits in the past.

I noted that in most cases, Congress enacted those provisions to provide an incentive for taxpayers to engage in certain actions like investment and job creation.

In February, I also reminded my colleagues that those incentives are most effective when taxpayers can rely on them during the tax year. For the most part, over the last three decades, they have had that certainty by the renewal of these tax provisions.

Regrettably, we are now one-third of the way through 2019 with no certainty for affected taxpayers in sight. I also said, in my February remarks, that my broader objective of including an extension through 2019 was so we could have some maneuvering room to examine the temporary provisions overall and try to identify longer term solutions. Through efforts in the last Congress, we identified potential long-term solutions for two of them—the short-line railroad tax credit and the biodiesel tax credit—but we have the opportunity now to do more.

While we continue to try to help taxpayers who still need to resolve their 2018 tax returns, we need to press ahead on more permanent solutions so we can end Congress's continual bad habit of waiting until the eleventh hour or months after to extend temporary tax policy.

Accordingly, today, I am announcing, along with Ranking Member WYDEN, that the Finance Committee will form several bipartisan task forces to examine the temporary tax policies. These task forces will consist of members of the Finance Committee and will focus on provisions that expired or will expire between December 31, 2017, and December 31 of this year. That is a total of 42 expiring tax provisions.

Each task force will be charged with examining temporary tax policies within one of five identified issue areas. These issue areas are: workforce and community development, health taxes, energy, business cost recovery, and a combined group consisting of individual, excise taxes, and other temporary policies.

We will ask the task forces to work with the stakeholders, other Senate offices, and interested parties to consider the original purposes of the policies and whether the need for the provisions continues today. If so, we will ask the task force to identify possible solutions that would provide long-term certainty in these areas. That may mean the credit or deduction phases out over a period of years to provide an affected

industry a glide path to self-sufficiency. In other cases, it may mean the provision could be scaled back while still providing a sufficient benefit for the affected industry or taxpayers in exchange for long-term certainty. If there is little or no case for continuing the temporary policy, the task force should consider whether the provision should be eliminated.

There may also be provisions that the task force identifies that should be extended without reform. For these provisions, the task force will have to consider whether a continued short-term extension is sufficient to achieve the policy goals, whether a longer term extension is desirable to force a future Congress to reevaluate the provision down the road, or if permanency is warranted.

This is particularly relevant for the temporary tax policies relating to healthcare. For these, we will ask the task force to focus on whether the tax policy should be extended and for what duration. Of course, we will leave the evaluation of the underlying healthcare policy to the health experts.

In all, the task forces will work to identify reform proposals, like those identified for the short-line railroad tax credit and the biodiesel tax credit last year, so we can end the policy of having Congress always kick the can down the road each time, or, as is the case with 2018, an even worse policy of doing the kicking months after the year has ended.

If Congress is going to use temporary tax policy, taxpayers should be able to count on it for the intended period. Moreover, the intended policy should be clear so that taxpayers do not fall into the trap of relying on a provision simply because Congress has created the expectation that the provisions will be consistently extended even well after the fact.

Taxpayers who have been relying on these provisions have been doing what Congress has wanted them to do. That happens to be free-market investing in certain types of property, hiring new employees, or taking other types of action. We shouldn't punish them for doing what Congress intended with these tax provisions.

Additionally, we will have a sixth task force to examine the related issue of temporary disaster tax relief. It will consider whether we should have a core set of permanent proposals so taxpayers who have suffered through devastating disasters—like with the floods, most recently, in my home State of Iowa—don't have to wait for Congress to act before they can start rebuilding their lives, their small businesses, or their farms.

We have asked the task forces to begin their work right away, and we expect them to complete their efforts by the end of June. This should provide adequate time to identify possible long-term solutions that could be enacted this year to end the annual extenders drama and provide certainty to

the taxpayers who utilize those provisions.

We will continue to work with the House of Representatives to resolve the situation with respect to the 2018 temporary policies and to provide relief for all of those affected by the disasters of 2018 and so far this year, but we shouldn't wait any longer to start laying the groundwork to deal with all of these temporary tax policies as permanently as possible.

I yield the floor.

The PRESIDING OFFICER. The Senator from Washington.

Ms. CANTWELL. Mr. President, I thank the chairman of the Finance Committee, Senator GRASSLEY, for his leadership on these issues. I look forward to working with him on the assigned task forces and to working hard on very important issues that he and I have been working on in the past—from biodiesel, to energy policy, to a variety of things. I thank him for that.

NATIONAL POLICE WEEK

Mr. President, I come to the floor to honor the integrity, dignity, and bravery of the Federal, State, local, and Tribal police officers throughout our country who keep us safe every day.

As officers from around the Nation gather here in Washington, DC, to honor their fallen brothers and sisters and to add their names to the National Law Enforcement Officers Memorial, I take a moment to thank the officers for their service and to pay tribute to those who have died in the line of duty.

In 2018, 159 officers nationwide were killed in the line of duty, and already this year, 41 officers throughout the United States have made the ultimate sacrifice to protect our communities and protect our loved ones. Two of these officers came from my home State of Washington.

Cowlitz County deputy sheriff Justin DeRosier served the people of Washington for 6 years—3 in Cowlitz County and 3 in Whitman County. He was a graduate of Kelso High School and of Washington State University. He loved going to work every day to serve and protect the people of Cowlitz County.

My thoughts and the thoughts and prayers of all Washingtonians are with his wife, Katie, his new daughter, his entire family, and the entire Cowlitz County law enforcement community.

Kittitas County sheriff's deputy Ryan Thompson served the people of Washington for 12 years. He was born in Walla Walla and graduated from Central Washington University. Whether it be with Kittitas County or in the police ranks of Central Washington University, he served his community with honor.

Our thoughts and prayers are with his wife, his three children, his entire family, and the Kittitas County Sheriff's Department as they work through this unbelievable tragedy.

Since 2017, four other officers from Washington State have also lost their lives in the line of duty: Diego Moreno from Kent, deputy sheriff Daniel

McCartney from Pierce County, detective Derrick Focht from Kent, and chief of police Randall Scott Gibson from Kalama.

All of these men deserve a great deal of respect and gratitude for their service and for their sacrifice. All of the men and women in law enforcement deserve our respect and gratitude for their commitment and dedication to our country and for embodying the best of our Nation.

I have seen so many of the men and women of law enforcement who have come here to DC this week to participate in this memorial. It is right that we give them recognition, and it is right that we remember the sacrifice law enforcement officers make every single day on our behalf.

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. PERDUE. 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. PERDUE. Mr. President, I know of no further debate on the nomination.

The PRESIDING OFFICER. The question is, Will the Senate advise and consent to the Rosen nomination?

Mr. MANCHIN. 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 bill clerk called the roll.

Mr. THUNE. The following Senator is necessarily absent: the Senator from Tennessee (Mr. ALEXANDER).

Further, if present and voting, the Senator from Tennessee (Mr. ALEXANDER) would have voted "yea."

Mr. DURBIN. I announce that the Senator from New York (Mrs. GILLIBRAND) and the Senator from California (Ms. HARRIS) are necessarily absent.

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

The result was announced—yeas 52, nays 45, as follows:

[Rollcall Vote No. 116 Ex.]

YEAS—52

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