

future of their party lobbied against the measure that should be completely without controversy.

Even more broadly, I am sorry the bipartisan Senate-passed bill that would actually do something about BDS—in other words, action, not mere rhetoric—is still languishing over in the House without a vote, bipartisan legislation that passed with the support of 77 Senators, including my friend the Democratic leader—77 votes in the Senate, thoroughly bipartisan, but the Democratic House has found a way to fumble the ball.

Several months back, it took days of throat-clearing and a whole lot of watering down before they could even halfway condemn anti-Semitic remarks by one of their own Members. Now this symbolic BDS resolution is held up as a major victory, while Senate-passed legislation that would actually take action—actually do something against BDS—doesn't even get a vote. They will not even give it a vote over there in the House.

House Republicans have called for a vote on S. 1 over and over and over again, but the Speaker of the House doesn't seem interested.

I understand that picking fights with the President seems to be a higher priority across the Capitol than joining with the Senate to get bipartisan legislation actually made into law, but surely taking action to combat anti-Semitic efforts to delegitimize Israel shouldn't be too much to ask.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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 Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

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

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to executive session to resume consideration of the following nomination, which the clerk will report.

The legislative clerk read the nomination of Stephen M. Dickson, of Georgia, to be Administrator of the Federal Aviation Administration for the term of five years.

TAX REFORM

Mr. THUNE. Madam President, last week, Senator CARDIN and I introduced our S Corporation Modernization Act. That brings the total of tax reform bills I have introduced so far this year to six.

Obviously, 2017 was a banner year for tax reform. In December of 2017, we passed the Tax Cuts and Jobs Act, a historic, comprehensive reform of our Tax Code that put more money in American families' pockets and helped spur growth at American businesses.

The Tax Cuts and Jobs Act has been a great success for our economy and for hard-working Americans, but there are still things we can do to strengthen our Tax Code even further.

As I mentioned, last week, Senator CARDIN and I introduced our S Corporation Modernization Act. S corporations are the most common formal business structure in the United States. There are nearly 5 million of these businesses throughout the United States, including large numbers in rural America. Despite the popularity of S corporations, however, there have been few S corporation-related changes to the Tax Code since this business structure was created.

There are things we can do to make it easier for these businesses to operate and raise capital. That is why Senator CARDIN and I developed the S Corporation Modernization Act. Our legislation makes pro-growth reforms that will make it easier for these businesses to grow and create new jobs and opportunities in their communities.

Change is a human constant, but with modern technology, the pace of change has seemed to accelerate. American workers and American businesses face very different situations than they did even a decade ago. It is important that our Tax Code keeps pace with the 21st century economy.

In February, I reintroduced my Mobile Workforce State Income Tax Simplification Act along with Senator SHERROD BROWN. Today substantial numbers of workers travel to different States for temporary work assignments on a regular basis, and they end up subject to a bewildering variety of State laws governing State income tax.

Senator BROWN's and my legislation would create an across-the-board standard for mobile employees who spend a short period of time working across State lines. It would ensure that States receive fair tax payments while substantially simplifying tax requirements for employees and employers.

In March, I introduced two other bills focused on updating the Tax Code for the 21st century economy. The last decade or so has seen the rise of the gig economy—services provided by individuals through apps and websites like Uber, Lyft, TaskRabbit, Postmates, Grubhub, and many others. These arrangements have stretched the boundaries of current tax law.

My New Economy Works to Guarantee Independence and Growth Act, or the NEW GIG Act, as we call it, updates our tax law to provide clear guidance on the classification of this new generation of workers. It will ensure that Uber drivers, Postmates, Taskers, and others are treated as independent contractors for purposes of tax law if

they meet a set of objective criteria. The certainty my bill provides will benefit not only these workers but also traditional independent contractors like freelance writers and delivery drivers.

I also introduced the Digital Goods and Services Tax Fairness Act in March with Senator WYDEN. Our legislation is designed to prevent consumers from being faced with multiple taxes for downloading digital products.

For example, right now, a digital purchase of a television series could hypothetically be taxed in up to three States, depending on the circumstances of the purchase. The Digital Goods and Services Tax Fairness Act would provide rules of the road for taxing digital goods and services and ensure that digital purchases could only be taxed in one State—the State in which the consumer resides.

It would also prohibit States and local governments from taxing digital goods at higher rates than tangible goods. In other words, under our bill, that season of "The Office" that you want to buy digitally shouldn't be taxed at a higher rate than if you were purchasing the season on DVD.

We have a proud history of charitable giving in this country. Americans care about a lot of worthy causes and are committed to helping those in need. That is why I have routinely introduced amendments to the Tax Code to make charitable giving easier, several of which have been signed into law.

This year, I again introduced the Charities Helping Americans Regularly Throughout the Year Act, or CHARITY Act, with Senator CASEY. This year's version of our bill builds on some of the provisions we succeeded in getting passed over the past few years and will continue to help make it easier for Americans to give—and charities to receive—money.

Finally, this year I once again introduced legislation to repeal the punitive double—or triple—taxation known as the death tax. I have worked a lot on the death tax issue over the years because of the way it affects family farms and ranches. The death tax can make it difficult or impossible to hand off the family farm or ranch to the next generation.

While we gave farmers and ranchers substantial relief from the death tax in the Tax Cuts and Jobs Act, that relief is only guaranteed for 6½ more years, which is why I am committed to passing a permanent death tax repeal.

I am proud of the progress we have made for American businesses and American families with the Tax Cuts and Jobs Act, and I will continue working on these bills and others to further refine the Tax Code to spur economic growth and to address the realities of the 21st century economy.

TRIBUTE TO LYNN TJEERDSMA

Madam President, before I close, I would like to take a couple of minutes to recognize a staffer of mine who will be retiring at the end of this work period.

Lynn Tjeerdsma first came to work for me in 2007 to help out on the 2008 farm bill. After the bill passed, he headed back to the Farm Service Agency at the U.S. Department of Agriculture to serve as Assistant Deputy Administrator for Farm Programs, but I asked him back in 2011 to work with me on the 2012—which actually ended up being the 2014—farm bill, and he has been with me ever since.

I suppose it is possible that there is someone out there who knows the ins and outs of farm policy better than Lynn, but I have yet to meet that person.

After working with Lynn in 2007 and 2008, I asked him back for the 2012 farm bill because I wanted the best for South Dakota's farmers and ranchers, and Lynn is the best. There is a reason for that.

Lynn has an impressive farm policy résumé on both the administrative and the legislative side. In addition to working for me, he worked for Senator Larry Pressler on the 1990 farm bill, and he has extensive experience in the executive branch of our government.

He worked for the Farm Service Agency at the Department of Agriculture for years as a county executive director in Moody, SD; as a county executive director in Cass County, NB; as a program specialist and later a branch chief; and then, as I mentioned, as Assistant Deputy Administrator for Farm Programs. He also worked for the non-profit Theodore Roosevelt Conservation Partnership.

As impressive as his farm policy résumé is, that is not all Lynn has brought to the table. Lynn often says: "The best ideas for a farm bill come from a farm, not from behind a desk in Washington, DC."

Lynn isn't just an agricultural policy expert; Lynn is a farmer—not was a farmer—although he farmed a large spread for 15 years before going to work for the Department of Agriculture—but is a farmer. Lynn still owns and operates a corn and soybean farm near Platte, SD. So he has a deep insight into the challenges facing farmers and ranchers and how we can meet their needs here in Washington, DC.

I have talked a lot about Lynn's agricultural expertise. I have relied on it for almost a decade. South Dakota's farmers and ranchers are better off today because of the knowledge and insight Lynn has brought to the table. I also want to talk about Lynn personally.

Every one of us in the Senate wants smart and knowledgeable staffers, but in an ideal world, our staffers aren't just smart and knowledgeable; they also have the kind of character that Lynn displays—dedicated, hard-working, cheerful, generous, humble, and unfailingly kind.

He is the kind of public servant we all aim to be and a gentleman in the very truest sense of the word.

I am not the only one who is going to miss Lynn. Every one of my staffers is

going to miss him as well. He has been a mentor to many in the office, and, perhaps more importantly, he has been supplying the staff with doughnuts every Friday for years.

After a tough week, everyone looked forward to Lynn's Friday morning email letting them know the Krispy Kremes were in the office. The doughnut notification email always included a list of things Lynn was thankful for that week, whether it was the weather or the fact that South Dakota farmers had gotten all their soybeans in the ground.

Lynn and his wife Mary were generous hosts, as well, inviting staffers over for Easter egg hunts and cook-outs. We will miss other distinctly Lynn things, too, like his impressive cowboy boot collection or how we had to prevent him from biking home in a torrential downpour. Lynn has logged more than 5,000 miles on his bike while working for me, traveling from his home in Alexandria to the Dirksen Building on a daily basis.

And, of course, everyone will miss Lynn's stories—like the one about the day that a younger Lynn tried to bring a rattlesnake home in a burlap bag. As you can imagine, the snake did not appreciate the accommodations, so he got loose, slithering under the driver's seat of Lynn's car. Lynn's abrupt exit from the vehicle created quite a hazard that day, with the snake as the only occupant of the now driverless vehicle rolling down the gravel roads near his childhood home.

When I talk about missing Lynn, I also have to talk about the farmers and ranchers in my State who will miss having him here in Washington. More than once, agricultural groups in South Dakota have asked Lynn to keynote during annual banquets. On one occasion, I offered to give a speech but was told that Lynn was the preferred speaker.

Lynn will be sorely missed, but he has more than earned his retirement. I know how much he is looking forward to spending more time with his wife Mary and with their 5 children and 10 grandchildren. I know he and Mary plan to travel to Hawaii and Alaska and that it is a goal of Lynn's to visit as many national parks as he possibly can.

I know he will enjoy sitting, watching the waves with Mary at their house in Alabama and, of course, continuing to farm his corn and soybeans in South Dakota.

Lynn, thank you for your service and your friendship. May God bless you in your retirement.

I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. CRAMER). The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

RECOGNITION OF THE MINORITY LEADER

The PRESIDING OFFICER. The Democratic leader is recognized.

9/11 VICTIM COMPENSATION FUND

Mr. SCHUMER. Mr. President, it is the morning after. This is a happy morning after because the 9/11 bill passed. Now it is on its way to the President's desk. My understanding is he is certain to sign it, and our first responders can breathe a sigh of relief. It is wonderful.

I am filled with gratitude for a lot of people, above all for those who rushed to the Towers, those patriots, those brave men and women who put American freedom above their own safety, defending us at a time when we were under attack.

God bless them. God bless those who have passed from the illnesses. God bless those who are suffering from the illnesses. God bless those who will get illnesses yet unknown and their families, their friends, their units—fire, police, port authority, the military, you name it. Yesterday, I met an FBI agent—I had not met her before—who was there and who was suffering from cancer. God bless them all.

First and foremost, I want to thank so many people who made this happen, beginning with Senator GILLIBRAND, a champion for this issue like no other. She was constantly here on the floor buttonholing people—and she is persistent, those of us who know her—over and over again until she got names like COTTON and CRUZ to support our bill, which was a big turning point. I also thank her legislative director, Brooke Jamison. She was sort of the quiet force behind all this, and I thank her as well as the rest of the Gillibrand staff.

To our cosponsors in the Senate, every one of them, thank you.

I thank the leaders in the House—Congressmembers MALONEY, NADLER, KING, and so many others.

Then there were the great advocates, Jon Stewart and John Feal. Man oh man, they were the heart and soul of this operation, and they kept going and going and going until they succeeded—one of my great joys.

My great sadness was meeting some of the widows. I knew the widow of Ray Pfeifer, for whom the bill is named. I met briefly the family of Detective Alvarez while at his wake, and that was a sad thing. But a happy thing was seeing the genuine smiles on the faces of Stewart and particularly Feal, who doesn't smile that much, but now he can. That was a joy.

Suzu Ballantyne and Ben Chevat were just relentless.

What about all the labor leaders and unions—and by the way, construction workers were another group who rushed to the Towers and suffered many losses; let's not forget them—the labor leaders and unions that organized with us every step of the way: the UFA, the UFOA, the NYPD and the Port Authority unions, the PBA, the DEA, the teachers, the laborers, AFL-CIO, AFGE, AFSCME, and so many more.