

and value to what President Kennedy called us all to do—to not ask what our country can do for us but what we can do for our country. Robert Mueller has answered that call over and over again. He is a person of integrity and ability.

For just a few minutes before I yield the floor, I want to talk about some of his work.

One of the points then-Special Counsel Mueller made in a statement I guess back in May was—he first of all outlined how the Russian Federation interfered with our election and pointed to the serious consequences of that, but then he also talked about how—when the second volume of the report deals with obstruction, he reminded us in that statement—at least I took from it, my impression of the statement—of not just the seriousness of what Russia did but the seriousness and the gravity of obstructing that kind of an investigation.

So if someone wanted to read just a portion of the report—the almost 500 pages—if you wanted to just zero in on some key parts of volume II about obstruction, you could start on page 77. That is a section titled “The President’s Efforts to Remove the Special Counsel.” Then there are other instances—several instances of obstruction—alleged obstruction there. So if you read between pages 77 and 120 of volume II, you are going to learn a lot about obstruction. Let me read a couple of the lines that the report sets forth.

When the special counsel walks through the factual predicate of what happened in the first instance where the President calls the White House Counsel, Mr. McGahn, and says some things that the special counsel concluded were a directive to fire or have fired the special counsel, they say in the report on page—this is volume II, page 88:

Substantial evidence, however, supports the conclusion that the President went further and in fact directed McGahn to call Rosenstein to have the Special Counsel removed.

Page 89:

Substantial evidence indicates that by June 17, 2017, the President knew his conduct was under investigation by a federal prosecutor who could present evidence of federal crimes to a grand jury.

It goes on from there in the “Intent” section, where the special counsel has to lay out the evidence to prove intent because if you can’t prove intent, you can’t go much further.

Substantial evidence indicates that the President’s attempts to remove the Special Counsel were linked to the Special Counsel’s oversight on investigations that involved the President’s conduct and, most immediately, to reports that the President was being investigated for potential obstruction of justice.

So those are just three vignettes from pages 88 and 89, operative words there being “substantial evidence.” In other parts of the report, evidence is laid out. Sometimes they say there is not enough evidence, but I think “sub-

stantial evidence” is a compelling part of what we saw.

Let me just quickly—because I know I am over time. I will now move to page 113. This is a separate section. This section is titled “The President Orders McGahn”—White House Counsel McGahn—“to Deny that the President Tried to Fire the Special Counsel,” so referring back to the earlier section, and then, when they go through the evidence, they again get back to the consideration or the weighing of the evidence.

I am looking at volume II, page 118—again, those words:

Substantial evidence supports McGahn’s account that the President had directed him to have the Special Counsel removed, including the timing and context of the President’s directive; the manner in which McGahn reacted; and the fact that the President had been told conflicts were substantial, were being considered by the Department of Justice, and should be raised with the President’s personal counsel rather than brought to McGahn.

So you get the message I am sending. And the last one is on page 120—“Substantial evidence indicates” the following facts.

So I raise all that because there is a lot of discussion about volume II and what the conclusion might have been. The reason I refer to those areas of substantial evidence is that in May of this year, there was a statement by former Federal prosecutors. We were told that as many as 1,000 bipartisan prosecutors from both parties signed a letter, and I will read just one sentence from the letter: “Each of us”—meaning these Republican and Democratic former prosecutors—“believes that the conduct of President Trump described in Special Counsel Robert Mueller’s report would, in the case of any other person not covered by the Office of Legal Counsel’s policy against indicting a sitting President, result in multiple felony charges for obstruction of justice.”

I think those prosecutors—I believe those prosecutors are resting that determination that they each made individually on those areas of the report that begin with the words “substantial evidence indicates.”

I yield the floor.

The PRESIDING OFFICER (Mr. ROMNEY). The Senator from Iowa.

EB-5 PROGRAM

Mr. GRASSLEY. Mr. President, I come to the Senate floor to advise my colleagues about a new rule that the Department of Homeland Security published in the Federal Register this very day to finally bring some needed reform to the EB-5 green card program.

As I mentioned in my remarks on this topic last week, this rule was first proposed in January 2017. Those of us who want to reform the EB-5 program have been waiting 2½ years for this rule to become final, and we have been waiting much, much longer than that for some meaningful reforms to this fraudulent-laden program that we tried to get enacted into law in previous

Congresses and couldn’t get done because of being up against these very powerful, moneyed interests. I think the President and his team deserve a lot of credit for pushing these reforms across the finish line and getting a big win for rural America.

As I have said on numerous occasions, Congress intended for the EB-5 program to help spur investment in rural and high-unemployment areas when this program was established in 1990. Unfortunately, over the last 30 years, big-moneyed interests have been able to gerrymander EB-5 targeted employment areas in a way that redirected investment away from our rural and economically deprived communities and towards major development projects in Manhattan and other big cities. Therefore, instead of providing much needed investment for rural America, as originally intended, EB-5 has become a source of cheap foreign capital for development projects in already prosperous areas of America.

For the first time, this rule will bring much needed change so that condition cannot continue. Under the rule, States will no longer be allowed to game and gerrymander targeted employment areas. Instead, the Department of Homeland Security will make targeted employment area designations directly based on revised requirements that will help to ensure rural and high-unemployment areas get more of the investment they have been deprived of for far too long under this program, as it has been misdirected.

Again, this is a major win for rural America and high-unemployment areas, and I want to sincerely thank President Trump and the people in the administration who worked on this rule for making this happen and looking out for the interests of my constituents in Iowa and other rural States and for areas of high unemployment.

This rule also addresses the minimum investment threshold amounts that are required for the EB-5 projects around the country.

This is the very first time the investment thresholds have been adjusted since the program was created in 1990. Think of the inflation since that time.

For projects that are outside of targeted employment areas, the threshold will be raised from \$1 million to \$1.8 million. For projects in targeted employment areas, the threshold will be raised from \$500,000 to \$900,000. The minimum investment amount will be automatically adjusted for inflation every 5 years.

It is ridiculous that our country’s major green card program for investors has been operating with investment amounts that haven’t been adjusted a single time in 30 years. That makes no sense, and I am glad the President and his team have taken necessary action to restore a little common sense to the EB-5 program.

There is more work that needs to be done on the EB-5 program, and we will

have to do that by legislation, but the President and his administration deserve a lot of credit for finally implementing these first reforms that I and several other colleagues have championed for years.

I, more than most, understand the power and influence that big-moneyed EB-5 interests have historically had in Washington, and how they have used that power and influence to consistently thwart any attempt to reform this program in such an obvious way that it is needed.

Their unrelenting efforts to stymie EB-5 reform over the years absolutely epitomize the swamp culture that so many voters rejected in the last Presidential election, and getting rid of that swamp culture is exactly what the President campaigned on. This is a perfect example of his carrying out a campaign promise.

They are also representative of a culture in Washington that too often disregards the interests of the little guy in rural Iowa in favor of the interests of the rich and the powerful. Again, I applaud the President and his team for standing up to these rich and powerful interests.

I am happy to say that, with the publication of this rule, the little guys in rural America finally got a win in the EB-5 program. I now look forward to working with the President and my colleagues to build off of this win and bring further reform to the EB-5 program in the future. Thank you, President Trump.

#### BUDGET AGREEMENT

On another subject, for the past week there have been ongoing discussions between congressional leadership and the administration relating to an agreement on budget caps and raising the debt limit. Those discussions produced an agreement that was announced Monday night.

While I understand reaching an agreement was important to ensure the full faith and credit of the United States, I am disappointed the final agreement does not address a subject that has been causing heartache for millions of taxpayers for at least the past 6 months. The subject is what is known around Capitol Hill and Washington, DC, as tax extenders, things that come up every 2 or 3 years that need to be reauthorized.

For decades, Congress has routinely acted on a bipartisan basis to extend a number of expired or expiring provisions. Typically, their extension would be included as part of a larger spending package or budget deal at the end of the year. Unfortunately, this never occurred at the end of last year. Now, here we are almost 7 months into the end of 2018 and 3 months after the close of the regular tax filing season, and taxpayers still have no answers.

The budget and debt limit agreement announced Monday is yet another missed opportunity to provide answers for millions of taxpayers—both individuals and businesses—who are waiting

on Congress so they can finalize their 2018 taxes and, in some cases, it may even mean whether or not they can stay in business.

While Finance Committee Ranking Member WYDEN and I, working as a team, have been ready and willing to address tax extenders since early on in this Congress, the new Democratic majority in the House of Representatives has been reluctant to act. It seems as though the House Democrats are unaware of the historic bipartisan, bicameral nature of tax extenders or how those provisions even apply to taxpayers, to industries, and maybe helping the entire economy. This is evidenced from the characterization of these provisions by some of these Members as “just tax breaks for corporations and businesses.” So I want to tell you how these are not just tax breaks for corporations and businesses.

In fact, the overwhelming majority of the tax extenders either benefit individuals and families directly or they benefit our communities by giving a boost to local businesses that many people directly rely on for jobs and to support their local economies.

For illustration purposes, I have broken the tax provisions that expired in 2017 into four categories: tax relief for individuals, green energy incentives, employment and economic incentives for distressed areas, and general business incentives.

If you look at this chart, you will see that these four categories are broken down by the relative costs of the extension of the tax extender in each category. As you can see, based upon Joint Committee on Taxation estimates—these aren't my estimates, but Joint Committee on Taxation estimates—of a 2-year extension of these provisions for 2018 and 2019, the largest cost associated with extending them is for what is termed “green energy incentives.”

These green energy incentives account for nearly 60 percent of the cost of this extension. These incentives include provisions to encourage the use and production of clean and renewable fuels, to promote electricity generation from certain clean and renewable sources, and tax incentives for more energy efficient buildings and homes.

Here I would have thought the new Democratic majority in the House would be all about what we call green jobs, and reducing our Nation's carbon emissions through alternative energy sources is what we are talking about here. Yet the new Democratic majority has been reluctant to embrace a bipartisan tax package with nearly 60 percent of the cost dedicated to green energy incentives.

The long delay in addressing these provisions is needlessly putting thousands of good-paying green jobs at stake. A couple weeks ago, we saw a biodiesel plant in Nebraska close down, costing about 40 employees their jobs. Just this very day, a renewable energy group announced it is closing a Texas plant due to the uncertainty of the bio-

diesel tax credit. Should we fail to extend the biodiesel tax credit soon, many more will be closed. That would put the 60,000 jobs supported by the biodiesel industry nationwide in jeopardy.

Going to another one, after this green energy proposal which I just discussed, individual provisions represent the second largest component of tax extenders, totaling nearly one-third of the cost. These provisions include relief for homeowners who obtained debt forgiveness on home mortgages, a deduction for mortgage insurance premiums, and a provision that allows college students to deduct tuition and related expenses. In regard to college students, wouldn't you think the new Democratic majority would be interested in helping college students?

They also include incentives for individual consumers to purchase energy-efficient products for their homes, as well as certain types of alternative vehicles.

To highlight just one of these provisions, in 2017, over 1.5 million taxpayers took advantage of the college tuition deduction. You can think of that as over 1.5 million students who have been left dangling for last year and this year as Congress continues to consider whether or not to extend this college tuition deduction. For some, this deduction of up to \$4,000 for education expenses can make the difference between continuing their education or waiting another year to finish a degree and to move up to a better job.

The remaining two categories are small in terms of cost in comparison to the first two. The provisions relating to employment and economic initiatives for distressed areas makes up only 4.1 percent of the overall cost and consists of two provisions. One would be the Indian employment credit, and the other would be the empowerment zone incentives.

Now, this is really odd. It is really hard to believe the new House Democratic majority finds it very objectionable to incentivize employers to hire Native Americans or, for the second part of it, to provide incentives to encourage businesses to locate and bring jobs to low-income areas. I hear the new majority in the other body talking that we don't do enough to help low-income people. What is better than providing them with jobs and doing it through the empowerment zone incentives tax credit so you get capital in there to build jobs up in low-income areas?

If we can't address these two employment and economic incentives, how are we going to deal with two much larger ones that expire at the end of this year—the work opportunity tax credit and the new markets tax credit—all to create jobs?

I guess it must somehow be the final category, which I have termed general business incentives, that the House Democratic majority must find objectionable because it falls into the category that we are only trying to help