

left and right their plans to invert or move their headquarters overseas, but since our 2017 Trump tax reform, I haven't heard of any companies with inversion plans. Quite the opposite, companies have called off inversions and even brought back operations to this country, and they are citing our tax reform as the main reason for doing it. So why would Mr. Biden want to undo that?

Even more curious is that Mr. Biden's own talking points suggest that he supports a number of our tax reform policies in that 2017 bill.

Kimberly Clausing, who reportedly advises Mr. Biden on tax policy, has said the Tax Cuts and Jobs Act "should be commended for providing some limits on tax avoidance through the GILTI and the BEAT."

What is more, Ms. Clausing has estimated the new rules under the 2017 tax bill will result in a 20-percent decrease in shifting profits overseas.

That is consistent with the Joint Committee on Taxation's macroeconomic estimate in 2017 that found that tax reform would reduce profit shifting and increase the U.S. tax base.

Nevertheless, Mr. Biden wants to double down on increasing taxes on U.S. businesses and, in fact, undo the progress that we have seen since tax reform in 2017.

In addition to higher taxes on domestic earnings, he also wants to increase the rate on U.S. companies' foreign earnings to 21 percent. That is almost double the 12.5-percent rate that the OECD is targeting for its global minimum tax.

I guess the former Vice President wants to ensure that no country can top the United States when it comes to the highest tax rates possible.

And that is not all. Mr. Biden proposes an additional 10-percent penalty on goods and services imported by U.S. companies from foreign affiliates.

Now, even the Washington Post editorial board noted earlier this month that Vice President Biden's policy simply ignores the reality of global supply chains.

Do we, in fact, really want to encourage foreign countries to tax goods and services imported from the United States? That could be a slippery slope.

The truth is, Mr. Biden is trying to fix problems from the last administration. Republicans already met that challenge, and tax reform of 2017 is working.

Data from the Bureau of Economic Analysis clearly shows that tax reform stemmed the flood of offshoring, while encouraging U.S. companies to invest right here in the United States.

In fact, among U.S. multinationals, employment investment, research, and production in the United States has increased at a faster rate in 2018 than the average rate over the past 20 years—faster than the growth rate of U.S. multinational companies that are abroad.

Of course, there is more work to be done. But tax reform has made this

country a more attractive place for businesses to headquarter, invest, and create jobs.

Now, if the former Vice President succeeds in his plans, it will not just be our businesses that will bear the brunt.

The Joint Committee on Taxation and Congressional Budget Office have both concluded that 25 percent of the corporate tax is borne by workers. So workers will be hurt. They will feel the burden of the Biden plan thorough fewer jobs, through reduced wages, and through less benefits.

Above all, the Biden tax plan ignores the reality of today. We are trying to see our way out of the global pandemic. Undoing the progress that we have made through tax reform, especially now, is certainly not a prescription for economic recovery and growth.

What is more, the Vice President's plan will do nothing to speed the progress that we made reducing unemployment since the height of the pandemic. Instead, it will do just the opposite, work against it.

The Biden tax increases wouldn't be good policy in the best of conditions, but they are certainly bad policy right now because of the economic hardship caused by the pandemic.

If Mr. Biden really wants to keep living in the Obama era, he should recall President Obama's sound advice on tax policy during a crisis, the financial crisis of 2009 and 2010, when President Obama said this: "The last thing you want to do is raise taxes in the middle of a recession."

That is something we should all be able to agree upon.

I yield the floor.

The PRESIDING OFFICER. The Senator from Arkansas.

(The remarks of Mr. COTTON pertaining to the introduction of S. 4648 are printed in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Mr. COTTON. I yield the floor.

The PRESIDING OFFICER. The Senator from New Jersey.

#### SUPREME COURT NOMINATIONS

Mr. MENENDEZ. Madam President, our Nation has suffered a historic loss in the passing of legal giant Justice Ruth Bader Ginsburg, and I fear the rush to replace her with just 44 days left before the next Presidential election will have grave consequences for the lives of millions of Americans.

As tempting as it is, I am not here to talk about the stunning hypocrisy of my Republican colleagues who once opposed filling any Supreme Court vacancy during a Presidential election year now changing the reasons for doing so like a willow in the wind.

Well, make no mistake, their willingness to abandon their word in the naked pursuit of power and deny the American people a voice in this process is truly stunning. Today, I want to talk about the consequences of their hypocrisy, not for our process here in the Senate but, rather, for the lives and livelihoods of millions of families across this Nation.

Everything Americans care about and depend on is on the line, starting first and foremost with their healthcare. President Trump has already declared that whoever his nominee is, his nominee to the Court will vote to "terminate" the Affordable Care Act and reverse *Roe v. Wade*.

The Trump administration is closer than ever to tearing healthcare away from millions of people by overturning the law that gave it to them in the first place. It is especially outrageous to see the administration threaten the healthcare of millions of Americans at this perilous moment in our history—with nothing, by the way, to replace it.

Since the passage of the Affordable Care Act, they have said they have a better plan. Well, now 11 years later or so, maybe almost 12 years, we have yet to see what that plan is.

We are in the midst of a deadly, once-in-a-century pandemic. A staggering 200,000 Americans—fathers and mothers, sisters and brothers, dear friends and beloved grandparents—are gone forever. Meanwhile, millions of people nationwide are infected with the coronavirus. To this day, many survivors of COVID-19 are grappling with lasting healthcare challenges, from chronic shortness of breath to lifelong scar tissue in their lungs.

We are still learning about the long-term health impacts of contracting COVID-19, but here is one thing we do know: Every single one of these survivors now has a preexisting condition that makes them vulnerable to insurance company discrimination without the protections guaranteed by the Affordable Care Act. That is in addition to the estimated 135 million Americans who already live with common preexisting conditions like chronic asthma, diabetes, and high blood pressure, to mention a few.

Remember what it was like before the Affordable Care Act? A health insurance company could refuse to cover you or provide your care or even kick you off your plan due to your medical history. A child born at birth with a birth defect couldn't get health insurance. The husband who had a heart attack couldn't get health insurance. A woman with cervical cancer couldn't get health insurance afterward—a preexisting condition. We don't want to go back to those days, but that is exactly where the Trump administration will take us should they prevail at the Supreme Court, as this case is pending before the Supreme Court.

Now, despite what they say, the Republican mission has been clear for a decade: to kill the Affordable Care Act, to strip away healthcare from millions of Americans, all the while lying about how they will protect individuals with preexisting conditions. It is shameless.

Just as dangerous is the prospect of a Supreme Court that will overturn *Roe v. Wade* and roll back the reproductive rights of women. That is what is at stake with this Supreme Court seat—the basic principle that women have a

right to make their own private medical decisions. The American people overwhelmingly believe that women, not the government, should be allowed to decide when they have children.

There is no question that the right to choose is inseparable from the past half-century of progress achieved for women's equality in the United States. It is that progress that Justice Ruth Bader Ginsburg devoted her entire life's work to advancing—the right to pursue their own destinies with full equality under the law.

It is not just healthcare that is on the line; it is our voting rights, our civil rights, workers' rights, immigrant rights, and LGBTQ rights as well. More than that, it is the right of the American people to see their elected representatives enact the kinds of policies they support, like bold action on climate change without corporate-backed challenges at the Supreme Court undoing their wishes.

A Supreme Court nominee has never been confirmed this close to a Presidential election. Americans are already voting as we speak. Should my colleagues in the majority abandon all their prior commitments and deny the American people the opportunity to make their voices heard, I fear we could do lasting damage to the legitimacy of the Supreme Court.

This is an institution that rests on the trust and reverence of the American people. Losing that trust and reverence is dangerous. It is dangerous. It is dangerous for millions of people who will lose the Affordable Care Act's protections. It is dangerous for women who could lose their right to choose and all of us who do not want to turn back a half-century of progress. It is dangerous for our economy at a time when American workers and consumers find themselves at the mercy of corporations that have grown larger and more powerful than at any other time since the Gilded Age. It is dangerous for the future of our planet and safety of our climate at a time when the West is burning, seas are rising, and the Earth is warming faster than ever before. Quite frankly, it is dangerous for our democracy.

We owe the American people a voice and a decision that will shape the course of history for generations. We owe the memory of Ruth Bader Ginsburg and her seat on the Supreme Court more than just another political power grab.

With that, I yield the floor.

The PRESIDING OFFICER. The Senator from Maryland.

Mr. VAN HOLLEN. Madam President, last Friday, our country lost a trailblazer for equality, a moral giant, and a lover of justice—the great Justice Ruth Bader Ginsburg, affectionately known as RBG. While physically small, she had a towering impact on American jurisprudence. While the volume of her voice was not high, her words carried farther and had a greater impact than the louder voices that were often around her.

She famously observed that many of the laws on the books that pretended to put women on a pedestal actually put them in cages, and then she proceeded to bring cases to strike down those discriminatory walls. She transformed America's legal landscape, especially in the area of gender equality, and that was before she was even appointed and confirmed to the Supreme Court.

On the Supreme Court, with intelligence and persuasion, she was often able to bring others to her point of view, and when she couldn't, she could write a stinging dissent, which she viewed as a conversation with the future. She had optimism in our Nation's pursuit of justice—that her dissents would be vindicated in time, and I dare say that they already have in so many cases, including her dissent in the voting rights case with the reprehensible 2013 decision where, on a 5-to-4 vote, the Supreme Court took a bite out of the Voting Rights Act. She predicted that as soon as that happened, many of the States that had been subject to the preclearance provisions would begin to put up barriers to voting, and that is exactly what happened.

Speaking of the future, her deathbed wish communicated to her granddaughter—her most fervent wish—was that she not be replaced until a new President is installed, whoever that President may be.

She died last Friday on Rosh Hashanah. It was a moment when the country needed to come together to celebrate her life and honor her legacy, and that is what so many people did around the country. We saw an outpouring of support from coast to coast, north to south, east to west. We saw large crowds gathering at the Supreme Court. But here in the U.S. Senate, the majority leader didn't have the decency to even provide a respectful pause, a respectful timeout to honor that legacy. Just over 1 hour after her death was announced, he put out a statement announcing his power play—a statement saying that President Trump's nominee, whoever it may be to replace her, would get a vote. The majority leader rushed to do that despite taking the opposite position in March of 2016 when Justice Scalia passed away and President Obama nominated Merrick Garland.

The majority leader rushed to commit to that vote on President Trump's nominee even though, in the middle of this COVID-19 pandemic, we have not even had a chance to vote here in the Senate on the Heroes Act, which passed the House of Representatives over 4 months ago, providing emergency comprehensive relief to families and workers and small and medium-sized businesses that are hurting from this pandemic. We haven't had a vote on that in 4 months. Yet, within 1 hour of Justice Ginsburg's death, the Republican leader announced: "We will have a vote" on President Trump's Supreme Court nominee.

Our country just reached the grim total of 200,000 Americans dead from COVID-19. More Americans have died from COVID-19 than in any other country on the planet, and a big share of those dead are the direct result of President Trump's calculated indifference—what he describes as "downplaying" the threat. Well, downplaying a known threat led to inaction, and inaction led to thousands more Americans dying than would have been the case. That inaction has led to far more economic pain and fallout from COVID-19 than had to be the case.

We wouldn't have all of these schools closed right now if the President had taken more rapid action and if we had comprehensive universal and rapid testing. But here we are because Trump wanted to "downplay" the threat.

The President has opposed the Heroes Act, which passed the House of Representatives, and there is still no vote here in the Senate on that important legislation to help a country in need—so no vote on that. But, my goodness, they just couldn't wait to announce, within 1 hour of the Justice's passing away, that this Senate would vote on Trump's Supreme Court nomination.

That is despite what Majority Leader MCCONNELL said in 2016. When Justice Scalia passed away and President Obama nominated Merrick Garland to fill the seat, you heard Senator MCCONNELL and many Republicans say: Can't do it. We are in the middle of an election year.

In fact, the majority leader went so far as to instruct his Republican Members not even to meet with Merrick Garland. They didn't even have a hearing for Merrick Garland. The majority leader and so many Republican Senators said: Oh, we can't do that because primary voting has begun in this 2016 Presidential election year. Primary voting has begun. It is underway. It is important to let the American people weigh in on the Presidential election and then allow whoever wins that Presidential election to make their nomination to the Supreme Court.

That is what we heard from Senator MCCONNELL and so many of our Republican Senate colleagues back in 2016—that democracy required that the people's will be heard in the Presidential election year.

Well, it turns out that all of that was just a pure political ploy; that we are going to see one set of rules for Democratic Presidents like Barack Obama and another set of rules from the Republican majority for Republican Presidents like Donald Trump. The dishonesty and rank hypocrisy is obscene, and the American people, regardless of party, see it for what it is.

But as bad as the hypocrisy and the dishonesty is, this is about even more than that. In fact, it is about much more than that. It is about the future direction of our country and the direction of justice in our Nation. It is about whether we have a Supreme

Court that truly stands for equal justice under law, as Justice Ginsburg did. It is about whether we will protect women's rights, as Justice Ginsburg did throughout her career before and after being on the Supreme Court.

We know where President Trump stands on that. We know he was asked during his Presidential campaign on national television about a woman's right to reproductive freedom. He said that women who would choose to have an abortion should be punished—should be punished. And he has said that he will appoint a Justice who will make sure that is what happens. That is what he said.

We are going to see a Justice who wants to strike down workers' rights and protections, and we are going to see a Justice who wants to destroy the Affordable Care Act.

The Affordable Care Act provides important protections to the American people during ordinary times. It is especially important now, as we face this COVID-19 pandemic. We know it has been the goal of President Trump and Republicans for years to destroy and overturn the Affordable Care Act. After all, I think many of us remember being right here on the Senate floor in the summer of 2017. The Speaker of the House, Paul Ryan, and a majority of Republicans in the House at that time had passed a law to overturn the Affordable Care Act. President Trump was itching to sign it. But here in the Senate, we defeated that effort by one vote—one vote in the U.S. Senate.

Why did that happen at the time? A lot of people thought it was a forgone conclusion that this Republican majority Senate would vote to strike down the Affordable Care Act. It is because the American people rose up and said: Hell no. People with diabetes, cancer, heart disease, and other preexisting health conditions, and so many other Americans said: Do you know what? This isn't a partisan issue. It is not a partisan issue if I have cancer or diabetes or asthma or other preexisting conditions. Don't take it away.

Guess what. COVID-19 is not a partisan disease either. It will strike people, of course, regardless of political party.

So the American people got to the phones, got to social media, occupied people's offices, and they said: Hell no. And by one vote, we protected the Affordable Care Act here in the U.S. Senate.

That should have been the end of the story, but it wasn't because what Republicans could not do through the democratic process here in the U.S. Senate, they decided to take to the courts. President Trump and his Attorney General Barr are in court right now, trying to do there what they could not succeed in doing here in the U.S. Senate—trying to destroy and overturn the Affordable Care Act.

Guess when the Supreme Court hearing on that Affordable Care Act case is scheduled to take place: November 10—

November 10, 1 week—1 week—after the November 3 election.

So we see the power play here: Jam through a Supreme Court nominee. Put them on the Court in time for that hearing so they can hear the case and be part of overturning it.

Make no mistake, President Trump has pledged to appoint a Supreme Court Justice who will knock down the Affordable Care Act. We don't know who it is going to be, but we know it is going to be somebody who the President believes will strike down the Affordable Care Act.

How do we know that? Here is what Candidate Trump said: "If I win the presidency, my judicial appointments will do the right thing unlike Bush's appointee John Roberts on ObamaCare." That is Candidate Trump in June of 2015.

Here is what Candidate Trump said on another occasion:

I'm disappointed in [Justice] Roberts because he gave us ObamaCare. He had two chances to end ObamaCare. He could have ended it by every single measure and he didn't do it, so [it is] disappointing.

He says this on numerous occasions—numerous occasions.

He also tweeted out that in 2012, he supported—this is 2012 when now-Senator ROMNEY was running for President. Donald Trump tweeted out then: I am 100 percent supporting MITT ROMNEY's position that we need a Justice on the Court to strike down ObamaCare.

So nobody should be playing any games. The President has told us he is going to nominate somebody to strike down the Affordable Care Act. That hearing is scheduled 1 week after the November 3 election.

All of those issues are at stake right now. It appears that we have enough Republican Senators who have said that we will proceed to consider the nomination. They have abandoned the position that MITCH MCCONNELL, the Republican leader, and so many Senators took in 2016 with Barack Obama—President Obama—when they refused to provide a hearing. So we are going to proceed. But let's remember the President has pledged that he will nominate somebody who will get rid of the Affordable Care Act and who will strike down a woman's right to choose. That is what the President has said.

Just as the American people began to get to the phones and on social media and to contact their Senators in the summer of 2017 when healthcare was at risk, when the Affordable Care Act was at risk, we need to make sure that the word gets out again. Back in 2017, we stopped that from happening by one vote in the U.S. Senate because the American people understood what was at stake.

Here we are now, in a global pandemic. Instead of focusing on the pain the American people are feeling at the moment, instead of allowing us to vote on the Heroes Act, we have this Republican majority trying to power through

a Supreme Court nominee to strike down the Affordable Care Act, to do through the courts what they were unsuccessful doing here on the Senate floor in the summer of 2017.

Let's recognize the consequences of this abuse of power and the impact and harm it will do to the American people. Let's take the advice and dying wish of Justice Ginsburg: Allow the American people to speak on November 3 and then allow whoever is sworn in on inauguration day in January to put forward a nominee to be considered by the U.S. Senate.

Thank you.

I yield the floor.

THE PRESIDING OFFICER (Mr. CASSIDY). The Senator from Mississippi.

UNANIMOUS CONSENT REQUEST—S. 3072

Mrs. HYDE-SMITH. Mr. President, in a few moments, I will ask unanimous consent for the Senate to take up and pass legislation I have introduced to protect women from harm and to protect their health.

This is such an important issue to me as a Senator, as a woman, and as a mother. I am pleased several of my Senate colleagues have joined me on the floor to discuss this important issue, and I look forward to hearing their remarks as well.

Twenty years ago this month, the Food and Drug Administration approved, for the very first time, the abortion pill known as mifepristone. It did so under the immense pressure from the Clinton administration and its pro-abortion allies. However, when the FDA approved this drug, it recognized the serious risk of complications and life-threatening side effects that can be caused by this drug. Because of the risk of harm, and even death, the FDA put in place certain rules to protect the health of women. These rules are known as risk, evaluation, and mitigation strategies—or REMS for short—because they work to mitigate the risks posed by this drug to women.

These commonsense rules require a woman to see a doctor to get the drug, to be fully informed of the potential side effects and how she can seek followup treatment for those life-threatening side effects, and to offer her informed consent before being prescribed the drug.

These simple, commonsense rules have been in place to protect the health of women for over 20 years. Recognizing their importance, I introduced the SAVE Moms and Babies Act last year to codify these rules into law to make sure they remain in place to protect women from these serious side effects. However, pro-abortion forces oppose even these basic protections for women's health and have been working to undermine them, putting women at serious risk.

This summer, a judge in Maryland issued a nationwide injunction canceling these REMS rules for the entire country. We knew this was coming. Back in April, I led 150 Members of Congress, including 38 Members of this