

Mr. BRAUN. My friend from West Virginia explained why this won't impact Governors and legislatures in terms of what they can do with their own fiscal policy. I would say my friend the Senator from West Virginia probably ought to check with Governor Justice and his legislature to see if they are on the same wavelength there.

When we got input in bringing this up as an issue and when you are talking about the American Legislative Exchange Council, Americans for Tax Reform, Citizens Against Government Waste—I won't repeat the rest of the list—I think it would get down to semantics in this sense: What do you do if you want to cut tax rates? Then, just like pre-COVID, we cut taxes, and revenues went up for 3 to 4 years.

How do you measure that complicated equation? In many cases, when you cut rates, you find a new sweet spot where you generate more tax revenue. How would you sort all of that out? Then, if it were not based upon penalizing States that are most apt to lower their tax rates because of how good their economies were pre-COVID, it would be a different issue as well.

So I am willing to listen in terms of how that does play out, but for now, I am going to view it as something, I think, that is not going to sit well with many States, their Governors, or their legislatures and that has a possibility of being taken to court as being something that might be unconstitutional. If I am off base, I am willing to listen, but I will probably have to bring some other parties in to make sure that this isn't a case of semantics and is real according to the way you explain it.

Mr. MANCHIN. Will the Senator yield?

Mr. BRAUN. Yes, I will yield.

Mr. MANCHIN. First of all, I did have a nice conversation with Governor Justice. He and I have disagreed on basic issues on Tax Code legislation, and we are trying to work through all of that. I explained it to him. I said that it doesn't do a thing in that it doesn't impede you at all. If you want to cut, go ahead and cut. He is still moving through with the legislation. He might succeed on that, and he might not.

With that, I will make it very clear that this is not new language. You cannot backfill. You cannot backfill. The only thing you can use your money for is for COVID expenses. Basically, if your revenues were down through no fault of your own, business dropped off, and your tax collections were down through no fault of your own, then that is what this is for. COVID caused you a problem. It caused you an imposition and put strain on the services that you are basically providing to the people of West Virginia and Indiana.

We want to make sure that your first responders are there and your education is there, that everything is still running the way it is supposed to. That is why we have passed five bills in trying to keep things afloat, and we think we have done that. So it does not im-

pede that whatsoever. We have also looked at it constitutionally, and we are solid on the Constitution.

All we are asking is, does the Federal Government have a responsibility to backfill with Treasury dollars a decision that could be self-inflicted? That is all. You should live with that or my State should live with it or reap the benefits. We are not penalized. Even if your revenues went up, you still had COVID expenses you could offset. Those were legitimate expenses that you incurred during the COVID-19 pandemic. The COVID-19 pandemic is what we are talking about. So if your revenues went up after that, we are not penalizing you. If they went down, that is a whole other story because COVID caused that, but you just can't cause it yourself. I think this is it in a nutshell.

Mr. BRAUN. Will the Senator yield?

Mr. MANCHIN. Yes, I will yield.

Mr. BRAUN. I think it begs the question in that, by cutting taxes, you are going to lower gross tax revenues, and that has been a discussion we have all had for many years.

I know in places like Indiana—and we just had it occur here with the Tax Cuts and Jobs Act at the Federal level—that the CBO—and I was working with it—was getting close to saying its original forecast of when you had a tax cut, which was \$1.5 trillion over 10 years, \$150 billion per year, wasn't working out that way because there is the phenomenon called: When you find the sweet spot of taxation, you can cut taxes and generate more revenue. Then you penalize a good fiscal move by the way you are interpreting your reading.

I am willing to get into the nuance to see if that would muster that particular case, but I don't think it would.

Mr. MANCHIN. Will the Senator yield?

Mr. BRAUN. Yes, I will yield.

Mr. MANCHIN. Senator BRAUN has always been very kind and very reasonable, and I look forward to sitting down with him on this.

What he has said is absolutely correct in that we are not penalizing. We don't intend to penalize anybody who has made that decision, but the Senator is talking about a State that has a balanced budget amendment year in and year out. There is a time when a Governor has to make a decision and go to his legislature and say: Hey, we are going to be X amount of dollars short, so we need to cut. So they start cutting and cutting services. That is what happens in order to balance the budget usually—services are cut to the people.

We are just saying in our piece of legislation here that we have that we don't want that to happen because it is of no fault of your own, but if you cut your taxes and you are thinking, well, 5 years down the road, we are going to have more revenue, then that is fine. You just can't backfill for that short period of time and use it for something for which you have cut revenues, basically, in a self-inflicting way. It might

be a self-ingratiating way to where it will help you down the road, but you still can't backfill for that.

Now, for any COVID expenses you have, absolutely, you can fill that hole. Show that you have had COVID expenses. If you were to say, "OK. We filled all of our holes for COVID, and now we have water, sewer, and internet"—and trust me, there is not a place in Indiana or in West Virginia that doesn't need help there.

I thank the Senator. I appreciate it. I yield the floor.

The PRESIDING OFFICER. The Senator from Maine.

(The remarks of Ms. COLLINS pertaining to the introduction of S. 804 are printed in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Ms. COLLINS. I yield the floor.

The PRESIDING OFFICER. The Senator from North Carolina.

PROTECT AND SERVE ACT

Mr. TILLIS. Mr. President, I rise in support of the brave, hard-working men and women who serve as law enforcement officers in our communities across the Nation. Men and women in law enforcement risk life and limb every day to protect public safety and preserve the rule of law. They truly are American heroes.

In recognition of their remarkable service and sacrifice, I am reintroducing the Protect and Serve Act. I hope every Senator agrees we must do everything we can to support the men and women in blue. I also call on my colleagues to support this common-sense legislation. It is my hope that this legislation will unite us on a bipartisan basis to support those heroes who keep us safe.

I can think of no better example of why we need this legislation than the events of January 6, right here in this Chamber and across the Capitol. While a ruthless, anarchist mob sought to disrupt and destroy our democracy, Capitol Police officers bravely kept us safe from harm while they were being viciously attacked by the violent mob. Many of my colleagues saw this firsthand while they were getting us into a safe position as the events unfolded that day.

Because this attack occurred in DC, though, there are only limited laws in place to prosecute those who would assault a law enforcement officer. Under current law, a criminal who assaults a law enforcement officer with a deadly weapon or who inflicts bodily injury could receive anywhere from a fine to 20 years in prison. Under the Protect and Serve Act, these violent criminals will receive an additional 10 years in prison if they assault an officer, and if they murder or kidnap a law enforcement officer, they could be given life sentences.

This would apply not only to Federal law enforcement and Federal properties, but it could also be used to prosecute criminals at the State and local levels who target law enforcement officers. This Federal law would ensure

that prosecutors have every tool available to punish those who attack the men and women in blue.

Nationwide in 2020, 47 law enforcement officers were killed in the line of duty, and over 300 were shot. Three of those murdered officers were right in my home State of North Carolina. So far in 2021, 14 officers have been killed in the line of duty, and over 50 have been shot. Countless others have been assaulted.

The year 2020 saw the rise of radical ideas like abolishing the police, which fueled distrust and disdain for our brave men and women in blue. Even while Americans of all views are calling for transparency and accountability, the ideas of abolishing and defunding the police only serve to deepen the divide in our country and our communities.

It is sad that Congress even needs to consider a bill to protect law enforcement officers. The heated rhetoric and the violent attacks on officers are having real world impacts beyond just the safety of our law enforcement community. Across the country, recruitments are down and retirements are up. We have cities having to increase funding for recruiting and finding people that will replace those who have left the profession or retired early. This is sad, but it is not surprising. Law enforcement officers put their lives at risk every single day. They leave their spouses and families every morning, and they don't know if they are going to come back.

In 2018, before the antipolice rhetoric took hold, the House passed the legislation by an overwhelming vote of 382 to 35—the bill that I am reintroducing—including 220 Republicans and 162 Democrats. On the floor, every current Member of the House Democratic leadership voted in favor of this legislation, including Speaker PELOSI.

This has been bipartisan legislation, and it should be bipartisan legislation today, which is why I call on all of my colleagues—Members of the Republican caucus and the Democratic caucus—to join us in support of this commonsense and needed legislation.

Congress must pass the Protect and Serve Act right away and boldly say that there is no escape from justice for dangerous criminals who intentionally assault and kill our hard-working, dedicated law enforcement officers.

I urge the American people: Call your Senators. Ask them to support the measure. Tell them that you want this bill passed and our law enforcement officers protected. Don't be silent. Help me fight for the men and women in blue, because they are counting on us. And along the way, when you see a law enforcement officer, thank them for their service and let them know Members of Congress are fighting for them.

The PRESIDING OFFICER. The Senator from Wyoming.

BIDEN ADMINISTRATION

Mr. BARRASSO. Madam President, last month, the American people cre-

ated 379,000 new jobs across our country. The unemployment rate fell to 6.2 percent. Our economy is recovering. We are actually on our way back to normal.

In early February, the Congressional Budget Office published a report on this. The report says that our economy will reach the same size that it was before the pandemic, and it will do it in just a few months. It says this summer our economy will be back to normal.

Now, the CBO made that projection weeks before the Democrats passed and the President signed into law a \$1.9 trillion wish list. In other words, our economy would be back to normal even had they never passed the bill. We would be back to normal without a dime of this incredible high amount of spending.

We didn't need the liberal wish list. The country doesn't need it. Yet it is obvious why Democrats rushed—rushed—their liberal wish list into law. They wanted to stamp their name on the recovery that was coming, no matter what. I have no doubt that that is the goal.

Yet the truth is clear: This is not President Biden's recovery. President Biden inherited three vaccines—successful vaccines, vaccines that work and are safe. President Biden inherited 2 million tests a day for coronavirus. President Biden inherited falling coronavirus numbers. He also inherited a recovering economy.

Last year, we saw the fastest economic recovery in American history. The unemployment rate fell by half in 6 months. The American people created more than 12 million jobs coming back from the pandemic. They did it in just 6 months. That is more jobs than were created in the 8 years of the Obama-Biden administration.

Now, this was in large part because of the foundation laid by Republicans before the pandemic, with President Trump's economic programs in the White House. Republicans cut taxes for the middle class, on job creators. We cut regulations, and we cut government redtape. We made a better trade deal with our neighbors. Our agenda worked.

Just before the pandemic hit, the unemployment rate was down to 3.6 percent. The American people created more than 7 million new jobs under President Trump. We saw record-low unemployment for Hispanic Americans, Asian Americans, and African Americans. We reached the lowest unemployment rate for women in 60 years.

When America began to reopen, the success of that agenda helped us recover at a record pace. The economy is also recovering because we are making progress against the virus.

With Republicans in the White House and a Republican majority in the U.S. Senate, we passed more than \$4 trillion in coronavirus relief. Unlike the Democrats' relief wish list, all five of our bills were bipartisan. They each got 90 votes in the Senate or more.

Operation Warp Speed broke records for vaccine development. A new vaccine typically takes about 10 years from the lab to people's arms. The previous record for a vaccine was for mumps. It took 4 years. Last year, we achieved two coronavirus vaccines in 10 months. We broke records, and it wasn't even close. The Food and Drug Administration made dozens of cuts to regulations in order to make this happen.

The Biden administration has not played it straight with the American people about coronavirus. We remember when Vice President Harris said that there was "no national strategy or plan for vaccinations."

We were delivering millions of doses of vaccines in December. President Biden said: "We got into office and there was nothing in the refrigerator"—"nothing in the refrigerator."

The Biden campaign and now the Biden administration has repeatedly misled the American people on the coronavirus. They have repeatedly taken credit for things for which they deserve no credit.

Mark my words. This summer they are going to try to take credit for our recovery. If they do, they will be flat-out wrong.

Our recovery was booming under the Republican agenda, and it was an agenda of low taxes and fewer regulations. That is the agenda that the American people need to get our economy booming again.

DEMOCRATS' AGENDA

Madam President, on another matter, I also come to the floor to oppose what I see as a radical agenda of the Democrats in Congress.

It has not even been 2 months since the Democrats took over the Senate, and they have already rolled out one of the most leftwing agendas in American history. They have already spent \$1.9 trillion—trillion with a "t"—\$1.9 trillion of our tax dollars. Twenty-six Democrats have endorsed amnesty for illegal immigrants. Nearly every Democrat has endorsed giving statehood to Washington, DC, and now Senator SCHUMER has put gun control on the Senate's to-do list. Democrats have proposed a radical agenda that invades nearly every aspect of American life.

Yet the driving force behind this agenda is not the Senate. It is still the House. House Democrats have gone after our First Amendment right to freedom of religion. They have gone after our Second Amendment right to keep and bear arms. They have gone after our right to work. When Democrats are in charge, none of our rights are safe.

Neither are our most cherished institutions. House Democrats have gone after our police, gone after our elections. They lecture Republicans about accepting the results of elections. Yet they are trying to overturn an election in Iowa.

Now, the lawyer the Democrats have put in charge of that case was just