

after a couple of days' discussions on the back of an envelope. It is a massive and untested change that has not received any—any—meaningful study or scrutiny.

Even the Democratic chairman of the House Ways and Means Committee is complaining:

It hasn't been marked up, and there's been no vetting of it.

Our Democratic colleague, the senior Senator from Montana, says:

Anytime you get into stuff that's not proven in the tax code, it becomes a bit dangerous.

The senior Senator from Virginia says:

My fear is that we're going to try some innovative new ideas and if we don't have time to develop them . . . we could mess some of this up.

No kidding, Madam President.

This is just the latest saga in this long parade of Democratic tax hikes. Nonpartisan analysts have shown that various aspects of the Democrats' plans would shatter President Biden's promise to leave the middle class alone. I guarantee you, the middle class will get hit.

When Republicans had power, we prioritized giving Americans a big tax cut. We wanted families to keep more of their own money and make American businesses more competitive all around the world.

Democrats want the opposite—historic tax hikes. So families keep less, Washington gets more, and our competitors, like China, can pop the champagne.

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 and resume consideration of the following nomination, which the clerk will report.

The legislative clerk read the nomination of Jia M. Cobb, of Virginia, to be United States District Judge for the District of Columbia.

The PRESIDING OFFICER. The majority whip.

BUILD BACK BETTER

Mr. DURBIN. Madam President, it is possible—it is just possible—that the Republican Senator from Kentucky, who is the minority leader on the floor, has been sitting in on the revenue negotiations for the reconciliation. But it is possible—I don't rule that out—it is possible that we didn't know it, but he was actually sitting for breakfast in Wilmington, DE, with Schumer, Manchin, and other leaders as they were hammering out the revenue and tax portions, but I doubt it.

I doubt that the Senator from Kentucky has really been in the inner workings and decision process of what is going to be in the revenue package when it comes to the reconciliation bill. I couldn't tell you.

Maybe the Presiding Officer knows more than I do; but it is a matter of negotiation, and it is ongoing, and it has not been agreed to. Yet when you hear the Senator from Kentucky come to the floor, he is announcing what is going to be in the package as if he knows. I don't think he does.

There are a couple of things that we do know for sure. We know what the Republican vision of tax policy in America is because they have shown it to us over and over again. When Donald Trump was elected President, the Republican Senators had a chance to do their reconciliation package, and they devoted it to changing the Tax Code.

And to no one's surprise, they came through with their time-honored approach: cut taxes on the wealthiest people in America and the poor and middle-class people will be happy as clams.

Well, they did it and did it again and added to the deficit in the process. In fact, under their Republican President, Donald Trump, we had the largest increase—36 percent—in the debt than under any President in history.

So when they come talking to us about tax policy, they favor the rich; and the impact on the deficit, they don't pay any attention to it when they have a President of their own party. I think we know that the facts speak for themselves.

Here is what we do know as well: One of the provisions in the American Rescue Plan under President Biden really specifically went after helping working families and lower-income families. And it bears remembering and repeating that not a single Republican was willing to vote for that package in either the Senate or the House. They all voted against it.

One of the things included in it was a tax break for families with kids. How about that? A tax break for families with kids instead of a tax break for the multimillionaires and billionaires which were part of the Republican package 4 years ago.

So it basically came down to kids under the age of 6, parents received \$300 a month in a tax break; and those between 6 and 17—I think these figures are correct—received \$250 a month. That money flowing to these families with children was the largest tax cut—it really dwarfed anything that the Republicans ever did to help working families. And we are trying to keep it on the books. I am, and I think you are too, and all of us are.

Do you know why? Because we have too darn many families struggling in America, and they are in poverty.

And we talk a lot about it, and we say: "Isn't it a darn shame in a great country like this? That you can't afford food for your children, you can't

afford a roof over your head, you are facing eviction, you can't afford the basics to send them to school, you can't afford new clothes and a new pair of shoes."

We say, Isn't it a darn shame. But now we have done something about it in the American Rescue Plan without a single Republican vote, not one. So our tax policy helps lower-income families, particularly those with children, and if we can do it—I think we can—we can engineer that tax cut to make it permanent to help families.

I just heard President Biden—he was in New Jersey speaking about infrastructure and Build Back Better, the reconciliation plan. He said that in the State of New Jersey, this child tax credit, which we enacted without a single Republican vote helping us, has reduced child poverty in that State by 36 percent. I will bet you it has done the same thing in my State if it has done it in New Jersey.

So we are getting practical results that help working families. If we have our way in reconciliation, we are going to give the largest tax cut in the history of this country to middle-income and working families, exactly the opposite of what the Senator from Kentucky just said: "Oh, it'll be the biggest tax increase in history."

Well, there will be a tax increase, I hope, for those who can afford to pay it, and that means the same people who got a benefit 4 years ago from the Trump Republican tax policy.

A lady named Lydia in my home State of Illinois described what this means to her. She wrote to my office, and she said: "With the child tax credit, I'll be able to buy my kids their school supplies, clothes, things they need to go back to school," and she added, "be able to buy some groceries."

Think about the last time that any Senator stopped and thought: I wonder if I will have enough money to buy groceries this week.

Here is a mom in Illinois, with kids, who says that our tax policy—the one that was just criticized by the Senate Republican leader—is helping her.

Well, if the Republicans were in charge, I am afraid they would take that money that Lydia, who wrote to me, is talking about buying groceries and put it right in Jeff Bezos' pocket.

Now, I have nothing against Mr. Bezos. He has done fabulously well. I have talked to him once, maybe twice, a long, long time ago. I am not opposed to people investing in business, being successful, and making money, but I don't believe that his income should be somehow walled off from the Tax Code. I believe he ought to pay his fair share. And if I remember correctly—and I will stand corrected if I am wrong—I don't believe he paid taxes last year.

So we are looking at that and saying: Mr. Bezos, congratulations. Amazon is a big deal. It is making a lot of money, and all of us—most of us—are participating in it, but you ought to pay some taxes. If you can build rockets and

take your friends up for a little shot into space, shouldn't you pay a few bucks in taxes?

I don't think it is unreasonable.

The same thing holds true for these corporations. When we look at the biggest corporations and most profitable in America, too darned many of them pay no Federal taxes.

What is going on here?

We live in a country where success leads to wealth, and wealth leads, I think, to some social responsibility, and that includes paying your taxes.

Under President Biden's Build Back Better agenda, we want to extend the child tax credit, give working families a little breathing room, and reduce child poverty in America. Now, if they want to come up and criticize us for reducing child poverty in America, so be it, but call it for what it is. We are putting our tax policy on the side of families with kids.

For our Republican colleagues who say families like Lydia's don't need any help, they do. And we cannot walk away from them.

Not a single Republican will vote for this reconciliation bill. We know it. They didn't vote for the rescue plan. That is just their choice. I'm sorry to say that we are not going to build back America better unless we change some policy and tax policy to help working families makes a difference.

I mentioned to you how the deficit skyrocketed during the Trump administration. Well, the Senator from Kentucky comes and repeats over and over again: Well, they are going to do it again; they are going to run up the deficit.

We have a plan to pay for the programs that we are talking about, and it means putting a new tax responsibility on people who are wealthy.

The President made it clear: I don't want taxes going up on anybody making less than \$400,000 a year.

So any tax policy we have will affect the wealthy and corporations that aren't paying their fair share. That is our approach. It is quite a bit different than the Republican approach.

Building back better is also going to do something about easing long-term inflationary pressure and making life affordable for families. The things we will invest in, in the Build Back Better agenda, are spread over a number of years, and they will pave the way for an enduring economic recovery. These policies will help parents get back to work by making safe, reliable childcare more accessible.

I don't know what the final negotiations will be on Build Back Better. We know the amount of money involved is going to be less than we originally thought. We are going to have to change some things, but I certainly hope that this idea of childcare—affordable, quality, safe childcare—is part of the final package.

It means so much to so many working families, particularly to moms who can't get back to work unless they

have peace of mind and have their kids in good hands while they are working.

Everyone, from single mothers to our Nation's economists, can tell you the best way to stabilize the American economy is by supporting working families.

In fact, the report by Moody's concluded that the Republican fearmongering about inflation—and we hear it every day on the floor—Moody's called it “overdone.” Moody's is hardly a Democratic publication. But the fear of inflation is one of the reasons Republicans give for not wanting to even talk about changing tax policy in America.

This pandemic has shown us the cracks in our economy. This Build Back Better package will get us to the point where we can start to rebuild it in the right way—give families financial relief, invest in our Nation's economic potential.

The President said in New Jersey—and I couldn't agree with him more—we have never gone wrong in America investing in the people in this country. We have a lot of hard-working people. They do it every single day for their families. Those who come to this country keep up the tradition.

But they need the tools to succeed. One of those tools is education. I hope we can find a way to expand opportunities in education for training for our workers into the 21st century.

Talk about giving the store to the Chinese, if we don't invest in our workers and their training and education in the next generation to make sure that it is smarter than the last, then, we are going to lose ground to the Chinese.

I wanted to say one last word here. I see the Senator from Ohio is here so I am going to be quick about this.

It is easy to overlook—take a look at this chart. It is easy to overlook computer chips, small pieces of silicon. They power so many products and appliances, that we use every day, that we don't pay much attention. They are in our computers, smartphones, life-saving medical equipment, appliances, microwaves, and our cars—dozens even in the cars that we drive.

There is a global shortage of microchips. That is one of the reasons why it has slowed down production of new vehicles and why the market for used vehicles is tighter than usual, because of these little chips. And we have become too reliant on foreign countries to produce them.

In a bill that we considered a few months ago, we put direct investment in America in building microchips. I think that is money well spent. I hope it works. I think it can. If we can provide these microchips, we don't have to wait for some company in Taiwan or China to send us this critical element that is needed to build all of these products.

The global shortage of computer chips and the higher cost to consumers is one example of how we failed to invest in our Nation's resilience. I have

to say that education and investment in American production and workers is the best way to get this economy moving again. We need to have a reserve supply of these chips so that we can build the autos and provide for the assembly lines and stabilize prices for everything from toasters to tractors.

It is an important undertaking, and I hope my colleagues will realize that Build Back Better, the reconciliation bill, is dedicated to the same premise.

NOMINATION OF MYRNA PEREZ

Madam President, let me close with reference to a vote that we face today.

We have another qualified nominee, Myrna Perez, for the Second Circuit Court of Appeals. She is really competent and experienced. She has been handling complex civil litigation and will be ready to serve on the Second Circuit on day one.

She has earned degrees from Yale University, Harvard University, and Columbia Law School. After graduating, she clerked for the U.S. District Court for the District of Pennsylvania and the Third Circuit Court of Appeals. She has dedicated her career to defending Americans' right to vote through her work at the Brennan Center for Justice, where she serves as the director of the Voting Rights and Election section. In this capacity, she has led their efforts to defend the Voting Rights Act and to protect, as John Lewis said, this “precious, almost sacred right.”

Far too few nominees to the Federal bench have significant experience in handling civil rights and voting rights matters. In Ms. Perez, the Senate has the opportunity to confirm a competent judge who will bring this experience to the bench. Importantly, she understands the difference between being an advocate and a judge. I have every confidence she will serve with diligence, fairness, and impartiality.

And she will also bring demographic diversity to the Second Circuit. She will be the first Latina to serve on that court since former Judge Sonia Sotomayor—now Justice Sotomayor.

Ms. Perez's nomination has received broad support—across the spectrum—from national civil rights groups, leaders in law enforcement, academics, faith leaders, as well as Senators from her own State, Senators Schumer and Gillibrand.

One group of police chiefs and sheriffs and prosecutors sent a letter extolling her virtues. I ask unanimous consent to have it printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows: