

as our current code does. We need to act.

Under Chairman HATCH's leadership, the Finance Committee has made progress developing commonsense tax reform goals. With further instructions from this budget, the committee will be able to complete its work and report legislation that promotes economic growth, helps keep more money in the pockets of hard-working men and women, and closes special interest loopholes while preserving core middle-class incentives.

Our tax reform goals center on a few things: bringing more jobs and investments to our country and then keeping them here, making the Tax Code fairer so it doesn't benefit just wealthy elites, and lowering rates so hard-working families are able to keep more of their paychecks.

The main goal is this: We want to take more money out of Washington's pockets and put more money in the pockets of hard-working men and women throughout our country. These are goals shared by the President, by his team, and by Senate colleagues. They are certainly shared by our Republican colleagues. I would think they would be shared by all of us, on both sides of the aisle, and our Democratic friends did share them until just recently. I hope they will continue to support these commonsense goals rather than just blindly oppose this effort to fight corporate offshoring and to eliminate loopholes for the wealthy, simply because they don't like the current occupant of the White House.

There is no need for our Democratic friends to continue inventing reasons to oppose tax reform or to make more claims designed to distort reality. I hope they will decide to change course and work together in a serious way to accomplish what should be bipartisan goals—goals they once vocally supported, seemingly until President Trump came along.

Let's deliver relief to American workers and families with an economy that reaches for its true potential once more, and the next step to get there is to pass the comprehensive budget before us with its tools to move our country forward.

I wish, once again, to thank Chairman ENZI and the members of the Senate Budget Committee for their fine work on this budget.

RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

CONCLUSION OF MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Morning business is closed.

CONCURRENT RESOLUTION ON THE BUDGET, FISCAL YEAR 2018

The ACTING PRESIDENT pro tempore. Under the previous order, the

Senate will resume consideration of H. Con. Res. 71, which the clerk will report.

The legislative clerk read as follows:

A concurrent resolution (H. Con. Res. 71) establishing the congressional budget for the United States Government for fiscal year 2018 and setting forth the appropriate budgetary levels for fiscal years 2019 through 2027.

Pending:

Enzi amendment No. 1116, in the nature of a substitute.

The ACTING PRESIDENT pro tempore. Under the previous order, the time until 3 p.m. will be equally divided between the managers or their designees.

The Senator from Wyoming.

Mr. ENZI. Mr. President, this week the Senate is debating a fiscal year 2018 budget resolution focused on growing America's economy through tax policies that put more money in the hands of hard-working Americans. Tax reform is long overdue and is needed to jump start our Nation's economic growth. It is crucial that Congress approve this fiscal framework in order to eliminate the dated and stifling tax policies that are holding back not only investment and productivity but American families. It is time for more jobs, fairer taxes, and bigger paychecks.

The tax reform framework recently announced by the President and congressional leaders represents the beginning of a process aimed at boosting America's economic growth and putting more money in the pockets of everyday Americans. That tax framework has to be defined by the Finance Committee. This sets up a process so that can be done as easily as possible.

It is crucial that we allow U.S. companies—large and small, especially small—to better compete both at home and overseas, which will make the United States more attractive for investment and to do business. This will improve our competitiveness, it will help keep good paying jobs here at home, and it will bring back jobs that have been lost.

Lowering taxes on small businesses will also help unleash the ingenuity of America's job creators. We are the most ingenious and most inventive in the world.

Unfortunately, as many hard-working families personally understand, our economy has experienced 8 years of stagnant growth. This economic downturn and slow growth has resulted in a lost decade that has cost the Nation millions of jobs.

Family income is not rising as fast as it should, which has real consequences for our future. When family incomes fail to grow, it becomes difficult for parents to pay for their children's education and for their own needs. Sluggish family income growth also means less money for retirement or healthcare and makes it harder to save for a downpayment on a house.

It is no surprise that incomes are stuck, given America's overall economic stagnation over the past decade.

Without wage growth, American families find it difficult to improve their standard of living. We must do better for these hard-working American families, and this budget resolution will help put our Nation on a better fiscal track with a combination of restrained spending, reduced tax burdens, and a growing economy.

The budget puts in motion a process to cut taxes for American families and job creators by \$1.5 trillion over 10 years. In addition to keeping more money in the pockets of hard-working families, tax reform done right will spur investment and reinvigorate productivity here at home.

America's tax system is incredibly complicated. This budget will provide Congress with the opportunity to make more Tax Code simplifications and make it fairer for all Americans. We especially want to make sure families, small businesses, and workers are not penalized for their success.

Simplifying the Tax Code is an important part of tax reform efforts. America's current code is made up of more than 4 million words. That is seven times the length of Leo Tolstoy's "War and Peace," and it is more than two times the combined length of the complete works of William Shakespeare and the King James Bible.

The National Taxpayers Union recently released some figures that calculate the burden of tax compliance for families and small businesses. The National Taxpayers Union learned that the total annual time burden of tax compliance is more than 6 billion hours. Let me repeat that. The total time burden for tax compliance is more than 6 billion hours. That is a lot of family time. That costs families and small businesses nearly \$34 billion a year on tax software and other out-of-pocket expenses, as well as—this is the important part—\$229 billion in time and labor to comply with the Tax Code. The Tax Code's combined burden of \$263 billion is more than the gross domestic product of 154 nations.

To understand just how complex and outdated the U.S. Tax Code has become, it is important to put it in the historical context of how it has grown over the years. In 1913, the 1040 Income Tax Form consisted of three pages, with one page of instructions. More than 100 years later, that same form now consists of 2 pages, with 106 pages of basic instructions and, depending on taxpayer circumstances, 13 separate schedules, each with numerous pages of instructions. In fact, there are more than 70,000 pages of instructions in total. This is why, every tax season, Americans are forced to wade through an ever-changing labyrinth of forms and regulations when they file their returns.

Each year, hard-working families navigate a minefield of tax definitions and tax tests in order to fully reap the benefits of tax credits. Is it any wonder that many who are eligible may not even claim these credits because of this

complex web of tax forms? For example, there are many definitions of “child” in the Tax Code, meaning a family with children may qualify for some child benefits but not others and may fail to receive the full benefits they deserve.

To promote fair treatment, our budget is focused on providing the tools needed to simplify the Tax Code. Let me repeat that. These are the tools that are needed to simplify the Tax Code. The Finance Committee still has to plug in details and eliminations and a final version, and that would allow Americans to keep more of what they earn. That is another part of the process, but this part of the process is necessary in order to make sure we get to that part of the process. Hard-working families deserve an economy that provides higher wages and more and better jobs. Pro-growth tax reform can boost small businesses, and it can free Americans to make their own decisions about how to spend their hard-earned money.

I want to repeat some of those numbers. I am an accountant. Usually, numbers put people to sleep, but I think these are ones people will understand.

The National Taxpayers Union did some figuring on the burden of tax compliance by families and small businesses. This National Taxpayers Union learned that the total annual time burden of tax compliance is more than 6 billion hours, which costs families and small businesses nearly \$34 billion a year on tax software and other out-of-pocket expenses as well as—and this is the important part—\$229 billion in time and labor to comply with the Tax Code. The Tax Code’s combined burden of \$263 billion is more than the gross domestic product of 154 countries.

We need to take action. We need to pass this budget so the process can be simplified and expedited, and we can get to that yet this year so people, when they are filing their taxes next year, can take advantage of what is being done here. I think we will have bipartisan support in making these important changes. The process is set up so there can be that bipartisan support since it goes through the Finance Committee, and we have been promised there will be a markup, which will allow everybody to make amendments to the Tax Code and the tax bill. Then it will come to the floor, where everybody will have a chance to make amendments to the bill.

This sets the budget and sets up the opportunity to have some tax reform this year so people can take advantage of it next year. I ask my colleagues to support this budget and work with us on getting tax reform that will make a difference for all hard-working Americans.

I yield the floor.

I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. ENZI. Mr. President, I want to explain why I took us out of the quorum call. If I leave us in a quorum call, all time will be charged to my side. If I take us out of a quorum call, even though no one is here to speak, it will get divided equally. That is fair, and that is what we are trying to do.

I yield the floor.

The ACTING PRESIDENT pro tempore. If no one yields time, the time will be divided equally.

RECOGNITION OF THE MINORITY LEADER

The PRESIDING OFFICER (Mr. COTTON). The Democratic leader is recognized.

HEALTHCARE

Mr. SCHUMER. Mr. President, yesterday the chairman and the ranking member of the HELP Committee came to a bipartisan agreement on a package to stabilize our healthcare law and to lower premiums. It was the product of months of difficult negotiations. Like all good negotiations, both sides gave some and both sides got some. The product is something that neither side is completely happy with but that both sides can move forward with. That is what a good, fair compromise looks like. It took work, and, at a time when bipartisanship is desperately sought after, this was not even just a flicker but a nice flame of bipartisanship burning brightly.

Then, a few minutes ago, President Trump tweeted: I am supportive of LAMAR as a person, and also of the process, but I can never support bailing out insurance companies who have made a fortune with ObamaCare.

There are many reasons to be vehemently strongly upset about this tweet and how wrong it is. First, frankly, the President doesn’t know what he is talking about in the compromise.

It doesn’t bail out insurance companies. It helps people who are sick and who need healthcare. It keeps their premiums low. It allows them to go to a doctor or get a medicine that they need.

Senators ALEXANDER and MURRAY made sure that, in the provisions they were writing, the money would not go to the insurance companies but rather would go to millions of Americans who need help because they couldn’t afford healthcare on their own.

The President ought to know what he is talking about when he tweets about bills because on this one, he had no understanding of what it is about. This helps millions of people. This keeps premiums down. This allows Americans—working class, middle class, many of whom are in rural areas in red States—it allows them to go to the doctor, go to the hospital, get medicine. Nothing bothers Americans more than when they can’t get healthcare they desperately need for themselves or a loved one.

So, first, the President ought to know what the bill is about before he tweets. Clearly from this tweet, he doesn’t.

Second, this President keeps zigging and zagging, so it is impossible to govern. Two Thursdays ago, the President called me in the gym and said: Let’s work on a bipartisan solution on healthcare. It was his initiation. He first talked about, let’s repeal and replace; I told him that is off the table. But I then said that Senator ALEXANDER and Senator MURRAY are working on a compromise—and I outlined the basic compromise they were coming up with, that each side got something—and the President suggested that he call Senator ALEXANDER and I call Senator MURRAY and encourage them. I called Senator MURRAY; he called Senator ALEXANDER. And he called Senator ALEXANDER, from what Senator ALEXANDER told me, several times to encourage him.

Yesterday, he called the Murray-Alexander deal a “very good solution.” Now, this morning, he says he can’t support it. He can’t support bailing out insurance companies that have made a fortune with ObamaCare. He is wrong on the facts, as I mentioned, doesn’t know what the bill is. We should have a President who actually knows the facts of bills he talks about.

Second, he is totally inconsistent. He is for it one day, against it the next day.

Mr. President, you cannot govern a country, you cannot keep America great if you don’t know what is in the bills and don’t have a consistent policy about them.

But he keeps zigging and zagging. Our only hope is that maybe tomorrow he will be for this again.

Finally, a word in general: We all know there are extremes in America. The hard right has a lot of power here. If every time the hard right says “jump,” the President says “how high,” his Presidency will be a failure. Yet that is what has happened repeatedly.

The hard right doesn’t represent America on healthcare. Eighty percent of the people did not like the TrumpCare bill that the hard right supported—80 percent. The majority of Americans, by a substantial margin, want to see ObamaCare strengthened, not repealed. The hard right doesn’t; they want to get rid of it.

If the President simply is responding to them, it is not leadership. He did the same thing on DACA. Leader PELOSI and I met with him. It was clear what we sought—approval of the Dream Act. He agreed, provided there was border security, explicitly no wall. The next day, the rightwing attacked him. Laura Ingraham or one of those radio commentators said he should be impeached. I think Breitbart News called him Amnesty Trump. And he totally reversed himself.

That is not leadership, Mr. President. That is blatant fear.

We all understand political forces. They push us all around. When you are President, you have an obligation to lead. And this Presidency has been so unsuccessful in accomplishing things—he can blame MITCH MCCONNELL, which the President has done, or the Republicans in the Senate. He can blame the Democrats. But really the reason that we are not getting anything done and his Presidency has been so bare of accomplishment is that this President is embracing a hard-right, extreme position that is very far away from what Americans want. His Presidency will continue to fail, continue to be a failure, if he continues to do that.

So I would say to my colleagues on both sides of the aisle, going back to the agreement, the agreement is fair, and it is down the middle. As I said, each side gave. Let's move forward. Let's get a large percentage, a large number of Democrats and Republicans to sponsor this legislation. Let Leader MCCONNELL have the good sense and the courage to put it on the floor. I would bet my bottom dollar it will pass. Let Speaker RYAN do the same, and we will have shown that we can get something done in a bipartisan way.

LAMAR ALEXANDER is not obstructing. PATTY MURRAY is not obstructing. The President is obstructing at the moment. We should overcome that obstruction and work together. That is what the American people want.

I hope the President rethinks his position. He has rethought it several times already. I hope he actually reads and learns what is in the bill. And I hope we can get this done—not for any party's sake or any individual's sake but for the American people's sake, the millions and millions of Americans who can't afford high premiums, who desperately need healthcare and medicine, and who are praying for us to do something to help them.

Mr. President, on the budget, yesterday the Republican majority voted to start debate on a budget resolution that would increase the deficit by \$1.5 trillion—so much for the deficit hawks. It would slash Medicare and Medicaid by \$1.5 trillion—so much for the many people who don't want to cut it, who promised not to cut it, including the President. It blows a huge hole in the deficit—as I said, deficit hawks. Finally, it favors the very wealthy.

My friend here was once head of the Club for Growth. I salute him. He states his position. He believes tax cuts on the very wealthy and on big corporations will create jobs. We can have that debate. It is called trickle-down economics. But he is honest about it.

Some of the others—our Secretary of the Treasury, our advisers to the President, many in this Chamber—are saying this is a middle-class tax cut. When 80 percent of the benefits go to the top 1 percent, when we remove the estate tax, which doesn't apply to anyone whose estate is less than close to \$11 million, it is a tax cut for the wealthy. Some people believe that is a good way

to exercise policy. The American people don't. But let's debate it that way.

Our Republican colleagues, just like on healthcare, are ashamed of this bill. They can't debate it on what they really believe, and so they put up these chimeras. They sort of make it up: Oh, no, we won't have a deficit; there will be huge growth. I think the Secretary of the Treasury said that it will decrease the deficit by a trillion dollars. That was laughable. Oh, it will go to the middle class, not the wealthy. When they lower the top rate, raise the bottom rate, get rid of the estate tax, and allow passthroughs which will mainly go to very wealthy individuals to reduce their tax rate to 15 percent—that is in the outline.

So today we begin the process of shining light on this awful proposal, of telling the truth. That is what the amendment process will be today.

Today we are going to vote on a Democratic amendment to strike the trillion dollars of cuts in Medicaid. If our colleagues don't want to cut Medicaid, they should vote for this. If our colleagues are OK with a trillion dollars of cuts in Medicaid, let them vote against the amendment, but believe me, the American people will know exactly how each Member of this Chamber feels when it comes to dramatically cutting Medicaid.

We will also propose an amendment to strike the cuts to Medicare. Now, in the healthcare bill, in one of the reiterations, we debated cutting Medicaid. We haven't debated cutting Medicare, but now we will. Some \$473 billion of cuts are in the exact budget our Republican colleagues wish us to vote for. And it will shine a light on what really is in this bill, not what is said.

How many of you on the Republican side have mentioned that this bill cuts Medicare and Medicaid, this budget proposal? Are you going to start mentioning it today, or are you going to try to hide it? Because it does. By the way, the idea that this doesn't count because it is just in a budget that we can ignore is belied by the fact that there is statutory pay-go—statutory, not rules—and it says that Medicare is cut 4 percent if there is a deficit in terms of tax cuts. OK? Are you going to cut Medicare 4 percent? We don't want to do that. We hope you don't. But this budget would require that under the pay-go rules, and that is law.

So we are going to have amendments. Do you want to cut Medicaid or not? Yes or no. Do you want to cut Medicare or not? Yes or no. Do you want to vote for a \$1.5 trillion deficit or not? Yes or no. And do you want 80 percent of the tax cuts to go to the top 1 percent, to the very wealthy, while middle-class taxes are raised for many people? Yes or no.

Today begins the process of truth. Today begins the process that shines light on all of the misrepresentations by Secretary Mnuchin and Gary Cohn and by the President himself, who says he is just going to cut taxes on the middle class, not on the wealthy.

This process will be going on for a while. There is going to be a very bright light shining on our Republican colleagues in the House and Senate. It is going to take them a while to come up with a bill. It is not easy writing a massive tax bill. And all the while, while they are writing it—and certainly once it comes out—that bright line of truth will produce, in my judgment, the same result we had on healthcare. The more the American people see, the less they will like it.

A CBS poll on Sunday said that 58 percent of the American people believe that the Trump bill is tax cuts for the wealthy; only 19 percent believe it is for the middle class. That number is going to get worse, my colleagues, just as the healthcare thing got worse. The American people turned against you as we Democrats shined a bright light on what it really did.

You cannot govern from the hard right. As wealthy as they are, as much as they threaten you with primaries, it is not going to work. We still have a foundation of democracy. There is still a foundation of honor and truth. And when honor and truth and sunlight hit this bill, it will crumble.

Now, I say to some of my colleagues that we want to work with you on a good tax reform bill, one that is revenue neutral, one that doesn't favor the wealthy. We believe small businesses should get tax breaks. We believe money from overseas should come back and be used to create jobs. There are lots of things we can do on common ground without blowing a hole in the deficit, without cutting Medicare and Medicaid, without favoring the rich. Defeat this bill, we will work with you, just as we have on healthcare. We said: If you defeat that bill, we will try to come up with a bipartisan compromise, and we have—one that the President is flip-flopping on, zigzagging on, saying yes one day and no the next. But we have come up with a compromise, and the same thing can happen on taxes.

Today is a beginning turning point in the tax debate, the day that what is really in this Republican bill will come to light, and the American people, as they learn about it, will not like it.

I yield the floor.

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. TOOMEY. Mr. President, I yield myself as much time as I may consume.

I want to say some words about our Budget resolution, which I hope we will be passing this week, and how important it is that we do, in fact, pass this. I want to clarify a few issues because the tax reform legislation continues to be a work in progress, and many elements have been mischaracterized, while others have been made up out of the clear blue sky.

Let me start with the budget resolution and start by thanking Chairman ENZI for the very hard work he has done and the very great work he has

done in bringing together the Republican conference around a budget resolution that I think is very likely to pass.

Let's be candid about what this is about. The budget resolution is about giving us the tools to pass tax reform later this year. That is what this budget resolution is about. It is a misnomer, really, when you think about it. The most important substantive item in the budget resolution, by far, is the procedural tools it will give us to pass tax reform with a simple majority vote in the Senate, so that a minority of the body is not able to block tax reform by filibuster. That is what this is about. That is what we are endeavoring to accomplish here.

Why is it important? The main reason it is so important is because for so long we—our entire country—have been laboring with such feeble economic growth. For the last 60 years, prior to the Obama administration, annual economic growth in America was 3.4 percent. During the entire 8-year administration of President Obama, we never once had a single year where we reached even 3 percent. The Congressional Budget Office believes that we are now locked into the indefinite future of sub-2 percent economic growth, and that is what we just have to accept. We have to settle for the fact that we are no longer a booming economy. We are not capable of being a booming economy.

There are a lot of problems with this. I think it is completely unacceptable to believe that, somehow, because a calendar year turned on a page or because Obama was elected President some years ago, it is not possible for America to have the robust economic growth that used to be ordinary. It is not true that we are somehow consigned to feeble growth, and it matters if our economy is growing at 2 percent. It takes 36 years to double the standard of living for the average family. If we just managed to get the growth to 3 percent, and that is less than the historical average, then we can double our standard of living in just over 20 years. It is a big difference in the standard of living of the people who I represent. That is what this is about.

If we get this budget resolution passed this week, the tax reform that many of us are working very hard on has two big goals, certainly for me. I have had many discussions with my colleagues on the Finance Committee and outside the Finance Committee, and I think these goals are widely shared.

The first is that it absolutely has to provide tax relief for hard-working Americans—middle income, lower income, people of modest means, many of whom live paycheck to paycheck. There has to be a direct tax benefit for those Pennsylvanians, those Arkansans, and those people all across America.

How are we going to do that? It is very clear. There is no question. There

will be a reduction in the tax rates that are applied to income for hard-working Americans. There is going to be an increase in the standard deduction that they can take, which means a bigger chunk of their income that doesn't get taxed at all. That is absolutely going to be a feature of this tax reform. We are going to increase the child tax credit, so that people who have the cost of raising a family with kids are going to get a credit toward that cost.

The combined effect of these things are absolutely going to lower the tax rates for hard-working Americans, for lower income and middle-income families. If it didn't accomplish that, it wouldn't even get out of the Finance Committee, much less pass a vote on this floor. That is No. 1. There are still dials to be turned and rates to be set—exactly where the various brackets begin and end. These details are still a work in progress, but that goal is going to be achieved. That is item No. 1.

But the other item is really important too, and that is the process by which all of these very same families get an indirect pay raise. They get a pay raise. It will happen over time, and it will happen in different ways. That happens by creating incentives to maximize economic growth and to get away from this sub-2 percent, barely growing economy we have been tolerating and to get back to something closer to what is normal for America—an economy that is growing at least 3 percent.

What happens if we have stronger economic growth? I mentioned before that we increase the standard of living much more quickly. People get to see their kids have a better life and a better standard of living than they had. They can see that trend is going to continue. It happens because new businesses start to get launched again. It happens because existing businesses expand. Both new businesses and expanding businesses hire more workers. When you hire more workers, especially at a time when most economists think we are at something close to what they consider full employment, it puts direct, immediate, and upward pressure on wages, which is what we have been waiting for.

So not only will a working family discover they owe less money to Uncle Sam, but they are very likely to quickly be in a position where they are getting a pay raise because their employer has to pay them more to keep them because we are going to create more demand for workers. How do we do that? One of the ways we are going to do that, I hope—and this is, again, a work in progress; it is underway—is that we ought to make our business tax regime, our big business Tax Code competitive. Anyone who looks at this honestly knows that our Tax Code is not competitive today. American workers and businesses lose out to competition from overseas because other countries have much more competitive tax codes.

It is entirely possible, and I think you could make the case, that the American Tax Code is the worst in the world. It is that bad, and when it is that bad, that means our workers and our businesses are much less able to compete. So we are going to try to fix that. That means lowering the rate on income tax for our businesses to something that is comparable to what the rest of the world pays, rather than the extremely high outlier rate that we have today.

It also means that we ought to allow our businesses to expense capital when they put it to work. What does that mean? That means that when a company says we are going to buy a new piece of equipment, a new piece of machinery, a new vehicle, or a new backhoe—whatever it might be—you allow the company to recognize that expense when the expense occurs for tax purposes. That might just seem like common sense. Why wouldn't you do that? We don't do that today. For a large category of new equipment that businesses go out and purchase, even though they have to buy it in the year in which they put it into service and they have to come up with the cash, they don't get to reduce their income accordingly, except over many years. What that means is that it makes it effectively more expensive to buy that equipment. They have to pay tax on money they don't have. That means they buy less equipment.

What difference does this make? It makes a lot of difference. Again, there is a direct effect and an indirect effect. A direct effect is that by allowing businesses to fully expense the capital they put to work, we are going to encourage them to buy more items. That means more work, more production for the kind of machinery and equipment that these businesses are likely to buy. But it gets better than that because when businesses deploy that capital—when they buy a new piece of equipment, a new piece of machinery, when they upgrade their software, or whatever they are doing with this capital expenditure—they are making their workforce more productive. They are making their employees able to produce more in a given hour in a given day, and when workers are more productive, that is when a business can afford to pay them more, and in fact, has to pay them more. That is where pay raises come from. They come from productivity growth. Productivity growth comes when capital gets put to work. We are going to encourage more of that, and that is going to result in higher wages and higher income for the people we all represent.

The third point I want to make about this tax reform is that it is very important that we fix a broken part of our code that deals with overseas subsidiaries of American firms and foreign firms that operate in the United States. That part of our Tax Code is a disaster. We have all read about the corporate inversions, for instance,

where an American-based company seeks to be acquired by a foreign company for the sole purpose of lowering its tax burden. That happens. It happens because our Tax Code drives it.

We have all heard about the \$2 to \$3 trillion of profits that American companies have earned in overseas subsidiaries. They will not bring the money home because if they were to do so, they would have to pay another huge tax on top of what they already paid in the jurisdiction of whatever country their subsidiary operates in. Why would we tolerate a system like that? We have an opportunity to fix that. If we fix that, then huge sums of money will come flooding back into the United States. That is going to get invested here. That is going to mean more businesses, new expansion, and more hiring. That is going to be tremendously constructive for our economy, and, going forward, we will eliminate this perverse incentive to have multinational companies headquartered anywhere but in the United States, which is the case today.

In short, this is our opportunity to begin to achieve the growth we have been waiting for. Ever since the great recession, we have not had the kind of economic growth that used to be normal for America. A completely archaic, terribly unfair, ridiculously complicated Tax Code is part of the reason why.

You might ask: How did we used to have such strong growth with this Tax Code? The fact is that most of the rest of the world has been about the business of improving their tax code while we have not. This is our moment and our opportunity to begin to catch up. We can do it in a big way, as long as we pass this budget and give ourselves the tools to do so.

This budget resolution creates the opportunity to do tax reform. Some of my colleagues on the other side of the aisle have criticized the fact that we are setting up a process and using the budget resolution so that the subsequent tax reform can be passed with a simple majority vote in the Senate. They have criticized that. They suggested, in varying degrees, that somehow that leaves them out of the process. Let me be very clear. That is categorically untrue. As to the tax reform bill, we are working on the ideas for this now, and when we actually get to drafting the specifics, it is going to happen in the Finance Committee in the Senate. It is going to happen in the Ways and Means Committee in the House. It is going to be public. The documents are going to be disclosed before the markups begin, and it is going to be open to amendments.

My Democratic colleagues on the Finance Committee are going to be able to offer whatever amendments they like. They can work with us on shaping this, and I hope they will join us in voting for it. It is much better if we could end up passing this with a big bipartisan vote. A tax bill that abso-

lutely does lower the direct tax burden on lower income and middle-income families and encourages more economic growth ought to be something that could be broadly supported. They will have every opportunity to weigh in. They will have every opportunity to amend it. There is nothing about this procedure that in any way excludes Democratic participation.

What it does do, though, is that it says that we will not be held hostage by a minority that wishes to thwart this. If we can persuade at least 50 Senators and a Vice President who is so inclined in the Chair, we will have the ability to pass tax reform. I think it would be malpractice for us not to create the opportunity to do tax reform with a simple majority since we have that vehicle available to us. I believe we are going to pass it today.

Another point I would like to address is the discussion that somehow we are going to blow a hole in the deficit with this. It couldn't be further from the truth, in my view. The budget resolution allows the Finance Committee to report back a tax reform package that will, by a very particular and very precisely defined process, be deemed to forego \$1.5 trillion in Federal revenue over the next 10 years. But when you start to unpack that, you realize that, in all likelihood, if we do this tax reform right, we are going to reduce the size of the deficit over this 10-year period. We are not going to increase it.

Why do I say that? First of all, the \$1.5 trillion in foregone revenue contemplated by the budget resolution is very misleading because it pretends that the current policy we have of a number of temporary tax relief measures is going to go away. It pretends we are not going to continue those or extend them. In all likelihood, Congress routinely extends them. They will probably be extended. That is worth about \$500 billion of that \$1.5 trillion. What we are really talking about is \$1 trillion of less revenue over the next 10 years. You have to keep in mind, that is on a base of about \$43 trillion. It is something on the order of recalling 2.5 percent of projected Federal revenue.

I think the question to ask is, How much extra economic growth will it take to fully offset \$1 trillion worth of forgone revenue? Well, that math is pretty easy because the joint tax plan and the Congressional Budget Office have quantified this many times. The answer is something like approximately four-tenths of 1 percent. Four-tenths of 1 percent of extra economic growth, in response to the tremendously pro-growth incentives that we want to put into this Tax Code, will fully offset that.

The Congressional Budget Office is projecting, on average, for the next 10 years, our economy is going to continue at this feeble 1.9 percent—1.9 percent is their number. If getting these reforms right, if lowering the tax burden on working families, if allowing business to expand, making our inter-

national and business Tax Codes competitive, if we do that right, I have absolutely no doubt we can generate much more than an additional four-tenths of 1 percent of growth.

When we get the specifics, we will have an opportunity and we will have many analyses that we will be able to look at to address this question of just how much economic growth we will have. In my view, it is extremely likely that we will significantly surpass this very modest hurdle of four-tenths of 1 percent of growth.

Finally, the minority leader made reference to this being a big tax cut for the wealthy. I will remind my colleagues, we can have differences of opinions. We can have a debate here, and we will, but let's remember, this tax reform bill is not written yet.

The two big goals I mentioned I think are universally shared on our side of the aisle, tax relief for middle-income working families and pro-growth policies. We haven't written the details yet. We haven't established exactly what the brackets will be, exactly what the rates will be, where they will kick in, how the passthrough rates apply. There are a lot of important details that are going to be worked out in committee, which is exactly what my colleagues on the other side of the aisle insisted we should be doing, and that is what we should be doing. It also means, since that product is not yet finished, it is not possible for anyone to pull out a number and say X percent of this bill is going to go to this category of people. That is not knowable because the bill is not finished yet.

I am thrilled about this opportunity that we are going to create this week to pass the tax reform later this year that will allow us to achieve the growth we have been waiting for, and that means allowing my constituents, Pennsylvanians, and people all across America to achieve the standard of living they deserve, that they are working hard to achieve, and that they will be able to enjoy.

I yield the floor.

The PRESIDING OFFICER. The Senator from Maine.

Mr. KING. Mr. President, I listened with interest to the comments of the Senator from Pennsylvania, and as always he was articulate and thoughtful and made a strong case.

I would like to speak to the issue we are going to be addressing over the next few days, the next few weeks, and probably the next few months, not necessarily to be unalterably opposed but to talk about how we can get where we all want to be, which is lower taxes, higher growth, and a stronger U.S. economy.

I think it is important to emphasize at the beginning, just so we all know, what we are talking about the next couple days isn't the budget. As the Senator from Pennsylvania noted, it is really a vehicle for a massive tax cut.

My problem with the tax cut is not necessarily that we are going to have

one, but the question is, How is it structured? Who gets the benefits? How to pay for it?

As the Senator pointed out, we still don't know what the plan is. We have an outline; we have principles; we have bullet points; we have lists, but we don't have a plan. Therefore, it is difficult to analyze.

We do have some particulars that have been released. You don't need to be an economist to understand that if the rate for the lowest taxpayers is being increased and the rate for the highest taxpayers is being decreased, that the overall effect will be loaded toward those at the upper income level.

The only analysis we have from the tax policy foundation, an outside non-partisan group, is that under the plan, as it has been described by the White House and by Members of Congress, about 80 percent of the benefits of this proposal go to the top 1 percent of wage earners in this country. Eighty percent of the benefits go to the top 1 percent.

It may be that as the details of the plan are more well known and more thoroughly described, we will find it is slightly different than that. One of the things that really bothers me about this budget resolution we are going to be voting on is, it explicitly waives a longtime budget rule that before you can vote on issues such as this, there must be a Congressional Budget Office score 28 hours prior to the vote. It waives that provision. That is not a good sign. That doesn't reassure me that we are going to have a clear idea of what we are voting on.

When you combine the cuts proposed to Medicare and Medicaid, which go into paying for these massive tax cuts, it looks to me like the biggest losers in this whole process will be seniors.

When you look at what we know about the structure of the tax cuts and the fact that there is a one-half trillion-dollar cut in Medicare projected over 10 years and a \$1.5 trillion cut in Medicaid, seniors are going to take the most serious hit. Why do I say that? Well, we all know Medicare specifically applies to seniors, so that is pretty easy. If you are cutting Medicare, you are hitting seniors.

Secondly, though, what a lot of people don't realize about Medicaid is that 70 percent of the nursing home beds in America are paid for by Medicaid. By definition, who is in those beds? Seniors. When you cut Medicare and Medicaid, you are going to be impacting seniors.

The provisions of the tax plan, as we know it—and I keep emphasizing “as we know it” because we are voting on something today to clear the path for a major tax cut, and we don't know what it is, but it appears it will impact seniors disproportionately.

I want to touch on a couple of other points. One is the argument that the cuts to Medicaid and Medicare aren't really cuts; they are just reductions in growth. Well, that argument applies if

you are talking about the NASA budget, for example. If the NASA budget is projected to grow 5 percent a year, and we cut it to 4 percent a year, that is a reduction in growth; that we are going to do one less trip into space or whatever the policy outcome of that cut is.

Medicare and Medicaid are different, however. They have to pay costs in the real world as they come up when necessary. The increased growth that is projected in those two programs is based upon two unalterable facts. One is demographics.

We are getting older, and that means more work, more demands on the medical system. It also is based on medical inflation, which everyone knows in recent years has proven to be higher than the ordinary rate of inflation. This is the best projection we have, but if you project that the current level of medical costs today, 8 years from now or 10 years from now are going to cost what they cost today, plus medical inflation, plus the impact of demographics, people getting older, that is a real cost. If you cut that, fewer people are going to get services. Rural hospitals will close. There will be undeniable impacts on both the economy of our rural regions of the country and real people.

This argument that cuts to Medicare and Medicaid are just a cut in growth—it is not really a cut—is just not true. That may be true in some areas, but it is not true here because these are real costs that are going to be incurred. If the costs go up and fewer dollars are there to meet them, somebody is going to get hurt. These are real cuts to real people.

The other thing I want to touch on is the deficit and debt. I have to say, I am sort of puzzled by this whole process because as I have been here over the past 5 years and as I have lived my life over the past 25 years, the majority party in the Senate has been focused on the debt and on the deficit and the dangers of the debt to our country, to our economy, and how bad it was that we were mortgaging our children's future, and all of a sudden it is no big deal. All of a sudden it is OK to knowingly, consciously, deliberately talk about a \$1.5 trillion increase in the debt over the next 10 years. That assumes, by the way, that the cuts to Medicare and Medicaid take place and that other cuts that are in the budget, exemptions and deductions, take place. It could be that the effect on the debt and the deficit will be much greater.

I remember 2 or 3 years ago, when we were in a recession and people were trying to get jobs and we had millions of people unemployed, there was a motion to extend unemployment benefits for 6 months. I can't remember the cost. I think it was \$5 or \$6 billion. Oh, no, point of order. We can't do that. It will increase the deficit. We are talking about \$1.5 trillion that we know of, but that is OK. That is OK.

I think we need to understand this. What this really is, if we pass unfunded tax cuts, they aren't really tax cuts.

They are simply a deferral of the tax from us to our kids. We don't have to pay the tax, but the money to be spent is still going to be spent, so the hole gets deeper. We borrow that money, and our kids and our grandchildren are going to have to pay it back with interest. That is called shift and shaft. That is not a tax cut. We are just shifting the tax and shafting our kids. It is as if on your deathbed you call your children over and say: I have some final words for you. The kid leans over, and you say: Here is my credit card bill. I had a wonderful trip to Acapulco. I hope you don't mind paying for it. That is what we are doing. We are indulging ourselves and stealing from the next generation because we are not willing to pay the costs of the programs we all support and think are important.

I think there is another fact that needs to be realized. As we build up this deficit and debt, eventually the bill is going to come due, and because we have used up all of our resources, the only place to go to cut them is going to be Social Security and Medicare because the discretionary budget is essentially going to be all gone.

It is really simple to make the interest rate calculation. We now owe \$20 trillion. Seventy-seven percent of our annual GDP we owe. The interest rate calculation is simple: 1 percent, \$200 billion a year.

I think it is more a question of when than if. When interest rates return to a more normal level of 5 percent, that is \$1 trillion a year in interest, just interest. That happens to be very close to the entire discretionary budget of the U.S. Government—\$1.1 trillion—this year, defense and nondefense. We will be paying almost as much in interest as the entire discretionary budget. How are we going to manage that situation? The only way it can be managed is to start talking about Social Security and Medicare.

So this is a long-distance, slow-motion diminution of the value of those programs that are so important to so many Americans, particularly senior Americans.

The final point I wish to touch on relates to the Senator from Pennsylvania basically predicting: Don't worry, these tax cuts will pay for themselves. I have been hearing that all my adult life; I have never seen it work. It didn't work in the middle of the last decade during the Bush tax cuts. All those tax cuts were going to pay for themselves: Don't worry, the stimulus of economic growth will be such that there will be more income, more revenues, and we will, in fact, as the Senator said, reduce the deficit.

The problem is there is no evidence that it has ever worked in the history of mankind. The best economic research I have seen says that maybe the economic growth will offset about 20 percent of the cost of the tax cuts, but 80 percent is going to go straight to the debt. So to make the assumption that

somehow this is all going to pay for itself, I believe, is irresponsible.

I have a modest suggestion for those who are making that argument. Will my colleagues accept a friendly amendment which says that if the growth does not occur, then the taxes—or certain taxes—are automatically retriggered in order to fill the gap? If my colleagues are right, that will never need to happen, but if you are not right, that will protect our kids. I think that is a reasonable solution. I don't think it is going to happen. Why? Because it hasn't happened. It hasn't happened in Kansas. It hasn't happened here. I have never seen it happen.

I have looked at the economic research and, as near as I can tell, there is no data that indicates an automatic correlation between tax cuts and economic growth. I suspect there are tax cuts that can stimulate economic growth; it depends on where they are and what they are. But there is no evidence that is the case regarding tax cuts in general.

So those of our membership who believe this rosy scenario—the temptress, rosy scenario—is going to occur, fine. But if it doesn't, let's put language in the whole tax program which says that insofar as the growth does not occur as projected, the deficit will be maintained at no worse than current levels by automatically triggering tax increases to fill the gap. Then we are being honest. Then we are being honest to the next generation.

I believe there are important areas where tax cuts are necessary in order to make us more competitive, in order to help to grow our economy. However, I don't think what I have heard so far is the answer, and there are many problems with what has been described. I am willing to hold my fire and see what the Finance Committee comes up with and see whether, as the Senator from Pennsylvania said, it will be an open and bipartisan process, with amendments. If that is the case, we, I think, could come up with, on a bipartisan basis, a reasonable tax change—tax cuts, tax reform—that will strengthen our economy without adding to the deficit and without requiring massive cuts to programs such as Medicaid and Medicare that are so important to millions of Americans. It can be done right.

In 1986, it was done right. That was true tax reform. That was the last time we did tax reform. And I think it is very interesting that over the last several months, the language that describes what we are about to do has migrated from “tax reform” to “tax cuts.” Tax reform means you change the Tax Code, get rid of the inefficiencies, simplify it, take away some exemptions and deductions, lower rates, but we end up revenue neutral and we have a stronger economic base from which to proceed. Tax cuts simply add to the deficit or are based upon unrealistic and, indeed, cruel cuts to people in the future.

I think we have an opportunity to do this right. I think there is more consensus here than perhaps people realize on the question of doing tax reform in a way that will benefit the entire country. I don't think the Members on this side of the aisle are categorically opposed to tax cuts under any circumstances.

When I was the Governor of Maine, we cut taxes—I can't remember, 10 or 15 times—overall by about 15 percent. We cut the income tax. We cut the sales tax. We cut the property tax. So it can be done. That was done on a bipartisan basis with a legislature that went back and forth between Republican and Democratic control. They had this sort of strange Independent Governor, but we made it work. It can be done, and it can be done on a bipartisan basis.

It certainly looks as though this is about to be railroaded. It is about to be shoved down our throats without adequate analysis and without fully understanding it. I deeply hope that is not the case. I hope we learned something from healthcare, that we can do good things when we work together. When we don't, it rarely ends well.

So I understand that the votes are probably there to pass this budget, but the real question will come: What happens next? What does the plan look like? How responsible is it? What kind of assumptions is it based on? What kind of analysis do the Joint Taxation Committee and the Congressional Budget Office provide us on a non-partisan basis as to what it will really do? Then we can have a real debate. Then we can talk about what is best for America. I think, between the group of us who work here and down the hall, we can find a good solution. But if the solution is thrust upon us, if it is ill-conceived, if it is skewed toward the wealthy, if it balances the budget on the backs of seniors, on Medicare, and Medicaid recipients, if it is based upon unrealistic assumptions about growth, then we are going to harm our country, not help it.

Eventually, if we keep going down the road we are traveling in terms of the national debt, the piper will have to be paid. It may not have to be paid by our generation, but it is going to have to be paid by these young people and by their peers all across America. I don't think that is right. That is not the legacy I came here to leave to my children and grandchildren.

Thank you, Mr. President. I look forward to working with my colleagues to find a path forward that is responsible and responsive to the needs of the American people.

I yield the floor.

The PRESIDING OFFICER (Mr. SULLIVAN). The Senator from Mississippi.

NOMINATIONS

Mr. WICKER. Mr. President, I will be brief, but I want to point out a matter of real concern, and it should be a matter of concern to all Americans.

When new Presidents are elected, they have always been given the oppor-

tunity to put their team in place in short order. Regrettably, this has not been allowed to happen for this new President in this Congress. Here are the facts.

Now 9 months in office, President Trump has had only 182 of his nominees confirmed. That is an unacceptable, unprecedented 39 percent. It is a grossly low statistic by historical standards.

At this point in President Obama's administration, 65 percent of his nominees had been confirmed. At this point in George W. Bush's administration, 53 percent had been confirmed. Under Bill Clinton, 76 percent had been confirmed. And under President George H.W. Bush, 70 percent had been confirmed. Yet, because of delaying tactics by our colleagues across the aisle, this President, who needs a team in place, as does every President, has only 39 percent of his nominees in office.

This has been done through an abuse of the process by our friends across the aisle—a distortion of the rules requiring cloture on noncontroversial nominees, requiring well-qualified nominees to be subjected to a 30-hour debating period for a motion to proceed and another 30-hour debating period, typically where there is only silence on the floor of the Senate, for the actual confirmation.

This is inconvenient to the administration, but it is injurious to the American people. With more than 1,000 executive positions needing confirmation, we need these people in place. The American people need these people in place. These vacancies need to be filled to work for the American people, to provide hurricane relief, for instance. There are people who would have been part of the administration working on that, had we not had these delaying tactics. People in critical national security positions, people who are fighting against ISIS, are waiting for confirmation, and people who would be a key part of the counterterrorism efforts have been waiting for months to get to work.

We had a spate of this in July, and I was one of several Senators who called on the leadership to just keep us in session in August to take care of some of these nominations. We demonstrated, by the action of the majority leader, that by canceling part of the August break, we could break logjams. As of the end of July, we had confirmed only 56 Trump nominees. By keeping us in session for one extra week and shortening our work period back home, we confirmed 76 nominees in one week, as opposed to 56 the previous 6 months of this year. We can do that again.

I would simply say to the Presiding Officer and to my colleagues on this side of the aisle and on the other side of the aisle: I am among those calling on the majority leader to once again adopt an aggressive schedule that includes working all night, that includes working weekends, that includes canceling some breaks. We need, once again, to break this logjam.

The American people spoke in November and, through our democratic process, they elected Donald Trump as President of the United States. He deserves the same consideration from minority Members of the current Senate that previous Presidents, Democrat and Republican, got from minority Members of the Senate.

Let's free the process up. Let's eliminate the distortion of the rules. Let's have a more aggressive schedule, and let's once again break this logjam.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. MERKLEY. Mr. President, our Nation was founded on a principle encapsulated in the first three and most important words of our Constitution: "We the People." Our Founders wanted to have a nation that didn't work for the benefit of the powerful and the privileged, but for decisions of the people, by the people, and for the people, as President Lincoln so eloquently described our Nation. He did not describe a nation by and for the powerful, not a nation by and for the privileged, but by and for the people.

Tomorrow, a bill is coming to the floor that couldn't be more of a "by and for the powerful" bill than we have seen on the floor of the Senate before. It is a bill completely contrary to the fundamental values embedded in our Constitution.

This bill is a budget bill, and at its heart, it says: We are going to do \$5 trillion of tax cuts almost completely for the richest Americans, and we are going to do so by gutting programs that make America work for working Americans.

The President said: When it comes to tax reform, I want to help the middle class; I am not going to do anything for the rich and powerful.

Then why, I ask you, is this bill coming to the floor of the Senate completely for the rich and powerful?

President Trump, come before the American people and explain how you can make a promise that you are going to do tax reform for the middle class and then put a bill on the floor of the Senate that is all about benefits—raiding the National Treasury—for the rich and powerful. How do you explain this complete opposite?

What a complete pretense we have, to say this bill is about helping American workers when it is all about the rich and powerful.

The Republican budget plan not only has \$5-plus trillion, virtually all in tax giveaways, a raid on the National Treasury for the rich and powerful, but it proceeds to cut healthcare for older Americans, a cut of \$1 trillion in Medicaid for working Americans. There will be a lot of damage done to ordinary Americans who just want peace of mind that when their loved one gets sick, when their loved one gets injured, they will get the care they need. Is peace of mind too much to ask of our national healthcare system? Are my

colleagues so callous, so out of touch, so cruel that they want to fund tax cuts for the richest Americans by destroying healthcare and diminishing healthcare for our seniors?

It is not just our seniors, it is our citizens on Medicaid. In Oregon, it is the Oregon Health Plan. It serves the poorest among us, many of them working part-time jobs that have no healthcare plan, many of them working shifts that are determined at the last second. Some of the most stressful jobs in America are at the very bottom, some of the most stressful work schedules are at the very bottom, and we are going to cut not just \$1 trillion from Medicaid but half a trillion from Medicare. Wow.

Let's look at the other programs that would be devastated by this Republican budget in order to fund that \$5 trillion in tax cuts, almost all for the wealthiest Americans.

The Senate Budget Committee Democratic staff said that if those cuts in the Republican budget are extended evenly, distributed reductions, it would have the following impact: It would eliminate housing assistance for more than 1 million families. It would eliminate heating assistance for nearly 700,000 seniors on fixed incomes. It would eliminate nutrition assistance by more than \$100 billion—a 33-percent cut. In other words, to translate that, there would be a lot more hunger in an already hungry America. It would slash Pell grant funding by more than \$100 million, eliminate Head Start services for 25,000 children in an average year, cut mandatory transportation funding by \$200 billion, cut funding for the National Institutes of Health by \$37 billion—all to give a massive tax giveaway to the richest Americans.

If the President is proceeding to say that this is a plan for the middle class, then we would expect virtually all the benefit to go to the middle class, but what do we actually have? Four out of five dollars of benefits go to the top 1 percent, and 40 percent of that goes to the top one-tenth of 1 percent. Why should there be one single penny going to the very richest Americans in a nation in which we should be striving for a foundation for every family to thrive?

We know that to thrive, our children have to have food to eat, we need to have healthcare programs that create peace of mind, and we need to make sure our seniors have a strong foundation in their retirement, but instead we see all those programs—including the opportunity for college and Pell grants—being raided for this massive giveaway to the top 1 percent.

President Trump, come before the American people and explain how it is possible that you can claim you are doing a plan for middle-class America, and you are sending virtually the entire benefit to the top 1 percent of Americans.

This budget resolution's associated tax plan is one of the most egregious

examples of rigging the system of America for the powerful and privileged rather than a government of, by, and for the people.

I am here today to stand up and say: Not one penny to the top 1 percent. If you want a fair plan for America, it would be not one penny to the top 1 percent. If you want a plan that strengthens the middle class, there would be not one penny to the top 1 percent. Not one penny for billionaires while we gut Medicare and Medicaid. Not one penny for billionaires when middle-class families' taxes will go up under this plan. Not one penny for our billionaires while we destroy programs, safety nets, and opportunities for education, from Head Start to Pell grants to attend college.

We could do a great deal of good to invest in America. We could invest in transportation. We have an incredible number of bridges and roads that need repairs. We can put an incredible number of people to work building middle-class jobs and middle-class incomes through building infrastructure instead of a giveaway of the National Treasury to the top 1 percent. By investing more than \$1 trillion, we can create millions of good-paying American jobs.

There are more than 56,000 bridges in America. One out of eleven is structurally deficient. Engineers estimate that we could easily spend \$123 billion on repairing bridges and \$420 billion modernizing highways and that we would get a return back to our economy, with lower vehicle maintenance, decreased delays, lower fuel consumption, improved safety, lower long-term maintenance costs, lower emissions—all benefits of investing in transportation, in addition to the fact that it will strengthen our economy.

We can think about the investment we need to make in our water infrastructure, the water supply systems and certainly wastewater treatment—a problem in virtually every town across America. What about all those lead pipes that need to be replaced? Two thousand years ago, the Romans were poisoned by their own water because they lined their aqueducts with lead, and here we are, 20 centuries later, poisoning our citizens with lead pipes. Why aren't we spending money to take care of that problem? It is not just a problem in Flint; it is a problem in hundreds of cities across this country.

If we want America to thrive, why not invest in rural broadband? Why not create high-speed broadband in every rural town and village across this Nation, which would strengthen that economy, which would give people the ability to build their businesses in smalltown, rural America, instead of spending trillions of dollars in tax giveaways to the very richest Americans?

How about an investment in our students—not decreasing Pell grants but strengthening Pell grants to make it possible for more people to attend college without ending up with a debt the

size of a home mortgage? It is a real possibility to create debt-free college in our public universities. Why don't we do that? That will strengthen the foundation for every family to thrive.

Good jobs, good education, good infrastructure, not a theft from the American Treasury of \$4 trillion to \$5 trillion for the very richest Americans—that is what is being proposed here. Has there ever been a train robbery as audacious as this theft of the National Treasury for the richest Americans? Has there ever been a bank robbery as audacious and outrageous as this theft of the American Treasury for the richest 1 percent of Americans?

Here on the floor, we should be wrestling with how to create a foundation for every family in America to thrive, not considering a bill that wipes out healthcare, wipes out Pell grants, does damage to every conceivable thing that would make this Nation stronger in order to give the billionaires more zeroes in their bank accounts.

This bill is destructive, it is shameful, and it is contrary to the very principle of our Constitution of government of, by, and for the people. This bill is government of, by, and for the 1 percent. It must not stand.

The PRESIDING OFFICER. The Senator from Florida.

Mr. RUBIO. Mr. President, I am very happy the Senate is engaged in this debate on tax policy. It actually is long overdue. It has been some 30-odd years since this country has undertaken a massive reform of our Tax Code.

It is interesting. If we go back and think what life was like back in 1986, it was just a different planet, a different world, different economics. So, at a minimum, our code needs to be modernized. Everybody who has run for office—certainly every candidate for President from both parties for over two decades now—has run on the promise of tax reform and the need for it. So this is a very important debate.

What we are debating now on the budget, so people who are watching at home understand—you and I at home think of a family budget as a plan on what you are going to spend money on, and that is what the Federal budget is. It is kind of an outline, a framework of how and the parameters under which the government would spend its money. Then you have to actually go out and spend it through a separate process called appropriations. So this budget creates a framework for how we are going to spend money in the year to come, and then it is going to be used as a vehicle to pass tax reform, which is obviously the way and the system under which we generate revenue for the government to pay for the things we need to pay for. That is the first debate. But obviously the debate on the budget has led us to this debate on tax reform, because that is the primary purpose this year it is being used as a vehicle for.

Why does that matter? There are a lot of speeches going on already about

tax reform and how bad the bill is and how this is a giveaway for this group of people or that group of people. That is hard to do since there is still not a bill, and the reason there is not a bill is that it is going to be worked through the normal process of the Senate.

That was the criticism, for example, from my friends on the other side and many outside of this building in the press. The criticism was, you put together a healthcare plan, and you didn't even go through committee, no one had any input, and there were no public hearings. That is what they are going to do with tax reform, and that is what is going to produce a bill.

The only thing that has been put out is called a framework, and the framework basically says: These are some of the ideas we have. This is our starting point that we want to operate from. But we are going to go through the committee process, there are going to be votes, there is going to be an opportunity to weigh in and make differences, and from that, we intend to produce a tax bill.

So they can criticize the framework, I suppose, but to basically go out and start trying to convince people that there is a tax bill that will do this versus that when it is just not true and when you have a seat here in the Senate and potentially on the committee where you can actually weigh in about the specifics of what is going to be in the bill and what is not, I think it is unfair and disingenuous. In any event, that is kind of the way things go nowadays. So I look forward to that debate.

The second thing that has been an interesting development is hearing people talk about how horrible this is going to be, that this is going to add to the debt, and then all of a sudden a bunch of people who have never had any problem spending as much money as they possibly could out of the Federal Treasury are suddenly becoming deficit hawks.

Here is what is so interesting. If we were to turn around and say: Forget about tax reform. We are going to take \$1.5 trillion over the next 10 years and we are going to use it for debt spending. We are going to borrow \$1.5 trillion and use it to fund all these things the government is going to do—for example, one of our colleagues here has offered a plan to provide healthcare for everyone in America, paid for by the Federal Government. That would cost tens of trillions of dollars. Over a dozen Members of the Senate have signed on to it as a plan. There is no plan to pay for it. It is not \$1.5 trillion over 10 years; it is like tens of trillions of dollars over the next number of years. So there is a lot of concern there. It kind of boils down to we are prepared to borrow money and spend it so long as the government gets to spend it, but if this is money we are going to take and give to you to spend, then that is a real problem, and that is irresponsible. That is the framework.

The second point I would make on the debt is, I believe the debt is a significant threat to the future of the United States. The problem is, we can't tax our way out of it, and we can't simply grow our way out of it. We have to do a combination of things. The first is, we have to grow our economy. The second thing we have to do is bring some constraint to future spending—not slash Medicare, not get rid of Social Security.

My mother is on Social Security and Medicare. This may surprise many people watching, but there are a significant number of people in my home State of Florida on Social Security and on Medicare. As I said, my mother is one of them. I am an enormous supporter of these programs. I also look at those programs and I look at the number of people going into them and how long they are going to live, and the math tells you these programs are going to have some big problems in the years to come, which threatens not just to take them down but threatens to trigger a debt crisis in America.

We have to deal with the spending side and create a more disciplined way of spending in the future years to bring some certainty, but we also have to grow the economy. In essence, if you take a stagnant economy, no cuts in the world are going to get you there. You can't simply cut your way there, and you can't simply tax your way there. The only solution to our debt problem—and it happens to be good for America all around—is the combination of discipline in future spending combined with rapid, robust, and sustained economic growth.

As much as anything else, this effort of tax reform is, among other things, an effort to generate sustained economic growth and to do so in a unique period in the history of the world. This is not 1986. Our economy is not the only show in town anymore. There are now dozens of developed economies around the world that are following our example from the eighties—reduce taxes, reduce regulations, and, frankly, make investments in infrastructure and the like—and today they are no longer recipients of our aid. They are no longer nations looking to work with the United States to get a little bit closer to the way we are. They are full-blown competitors in the global economy.

Every 4 years—every 2 years, actually, once in the winter and the next 2 years in the summer, we send our best athletes in different events to the Olympics to compete. In our economy, it is the Olympics every single day. What makes it even more complicated is, sometimes our team isn't just made up of Americans. Our team is partnered with the Japanese team to create a company or the Mexican team to create a manufacturing chain. So that complicates it further.

The fundamental thing to understand is, America today is in a competition—by the way, a competition that doesn't

have to be one where they lose and we win or we lose and they win but a competition nonetheless. Every day, businesses, investors, people with ideas are making a decision: Where do I want to do this activity? Where do I want to create this new job? Where do I want to create this new company? Where do I want to innovate this new idea? Where do I want to hire people to do all of this? Do I want to do it in America or do I want to do it somewhere else?

We are not performing well in that competition. It is not just because of taxes. We have infrastructure problems that we have to confront. We have a higher education system that is not built for the 21st century. We are not teaching people, in sufficient numbers, the skills they need for some of the best jobs in the world. I have no problem with a 4-year degree from a liberal arts college. That should always be an option on the menu. We need a lot of plumbers, pipefitters, electricians, and welders. These are important jobs as well. In fact, oftentimes, they pay a lot more than a 4-year degree in political science will ever pay you. We need to do a better job of training those people in those fields as well.

We need to have an immigration system that is pro-American but a pro-American economy that allows us to compete for the best talent in the world. If you think about it, I don't see anybody complaining that their team just signed a guy who can throw 98-mile-an-hour fastballs, but he is from the Dominican Republic. If in sports we go out and find the best people, we should be able to do that in our economy as well. You can do that without hurting the American worker.

We also have to have a tax code that is competitive. It cannot be substantially more complicated and expensive to start a business or operate one in America than it is somewhere else because if we do that, we will lose. That, as much as anything else in this global economy, is hurting the American people.

You talk about putting America first. I think it is about allowing America to compete. I am not asking for an unfair advantage over other countries. We are just asking for a fair chance to compete because I believe the American people who have been given the chance to compete can outthink, outinnovate, and outwork anybody in the world, and our Tax Code is a key part of it.

The goal here is, when you hear a lot of this talk about businesses getting this or that deduction, we want to make America an attractive place to invest. We don't want people taking that money and investing all of it in another country. We want them to invest it here, invest it here to allow a company to grow and hire more people. We want companies to decide that this is the place where we want to invest. This is the place where we want to innovate. We have to have a tax code that reflects that.

We have to understand that the vast majority of American businesses don't pay taxes the way the big companies do. They pay the small businesses through passthroughs. A lot of them—you know them because I know them—are not sophisticated operations. They are successful, but they don't have an army of lawyers to deal with a complicated tax code and accountants who know every trick in the book. To them, the Tax Code hurts them, especially since they are paying on their personal rates.

That is why the personal side is related to the business side. These are things we need to deal with so we can be competitive, so we can have more taxpayers—not more taxes, more taxpayers. More people making more money not just improves their quality of life, it generates more revenue to pay for the bridges, the roads, and the national security of the United States of America. So tax reform, as much as anything else, is the growth side of this endeavor, and it is not the only thing we need to do, but it is an important thing we need to do if we are going to let America compete and win in the 21st century global economy.

There is another dynamic of the 21st century that is different from 1986. From that, I rely heavily on my own personal experience, not just today but growing up. In 1986, I was in ninth grade. My mom worked at Kmart, and my father was a bartender in Miami. We owned a home. We didn't have everything we wanted, but we had everything we needed. They were able to sustain a family and allow us to go to school—public school—go on to college and do those sorts of things on the salary of a bartender and a stock clerk at Kmart.

I don't need to tell anybody here that there isn't a community in the country at this point, in the 21st century, where my parents could achieve the standard of living they had in 1986, for two reasons: everything costs more, and those jobs either don't exist anymore or have not kept pace with the cost of living.

Since the year 2000, up until today, my wife Jeanette and I have been raising four children in the 21st century. I enter it by telling you that while we certainly have been blessed to have more resources available to us than the vast majority of people who will be impacted by what we are about to do here, we certainly have enough people in our lives and certainly have had periods in our lives where we understand some of the challenges facing people today. Here is the bottom line. Raising children in the 21st century is more expensive than raising children at any point in the history of this country. The reason is, there are more things to pay for. I know people may tell you that Wi-Fi and access to the internet is a luxury. I am sorry, you can't do homework in the 21st century with your kids if you don't have access to the internet, and that costs money. Not only do you have to have access to

the internet, you have to have access to it on a mobile device. Those mobile devices cost money. Those data plans cost money. If you are paying for a data plan, you know how much they cost. It is not just about watching movies on Netflix or talking to your friends on Snapchat, you literally cannot do homework in many of the schools in the country in the 21st century unless you have access to it. That is why I personally have witnessed people at McDonald's at 6:30 in the evening because they have free Wi-Fi, and the single mom or single dad is there helping their kids with homework.

The cost of everything keeps going up, the cost of clothing, of food, of everything. You look at our Tax Code, and it has not kept pace with it. Let me give you an example. Accounting for inflation, from 1960 to 2015, which is when the latest numbers were available, the average cost per child of raising that child, in a middle-income family, went up by over \$11,000. It is over \$11,000 more expensive, accounting for inflation.

Here is a stunning figure. Again, this is different in different communities, but, by and large, for middle-income families—and by that we mean a firefighter and a teacher who are raising a child—they are going to spend approximately \$230,000 to raise that child in the 21st century from 0 to 18. By the way, my oldest is now 17½. I have been told by plenty of my colleagues that it doesn't end at 18. In many cases, it begins to accelerate in some form or fashion—but, nevertheless, \$230,000.

Let me tell you something else. That does not even include college. That doesn't even include going to college, which is another thing we are going through right now, which, by the way, is completely and totally out of control in terms of what they are charging. It is more than that. There are people out there spending \$10 or \$15,000 on SAT prep courses. For the life of me, I don't understand how these schools can expect someone who comes from a single-parent home in a poor neighborhood to keep pace with people who are having these sorts of resources available to them, but that is another topic for another day. That is a cost that is involved in all of this.

How about childcare? In 38 out of 50 States, childcare is more expensive than college. Think about it. Let's say you take home \$900 a week, and childcare is \$250 or \$350 a week. That is one-third of your paycheck just for childcare. These expenses are reducing the ability of families to afford to have children and to raise them. These costs keep going up.

One of the things we have offered as a partial solution—it is not going to solve every problem—is to increase the child tax credit and to do so in a way that actually helps people. What it would do is it would reduce families' tax bills on a per-child basis, increasing the flexibility that family has at a time, for example, when childcare costs

have risen more than ever before and are already higher than they have ever been. We have to understand, the family is the most important unit in all of society. It is the most important institution in society. It is the first government. It is the first school. It is the core institution that underlies everything else we do as a nation. There is no more important job than any of us will ever do than the job of a parent.

If you think about our Tax Code, it says: If you invest money in a piece of equipment or a business, the Tax Code will help you with that, but if you invest it in the future of an American taxpayer, if you invest it in someone whom we are going to need to build the sort of economy and future we want for our Nation, the Tax Code does not really take it into account. That makes no sense to me.

I have two charts to outline how important this tax credit is to tax reform. Again, I am operating off the framework because there is no bill out yet, but based on the framework, the amount of tax relief a working- or middle-class family will get almost entirely depends—almost entirely—on what we do with a child tax credit.

Here is the first chart. This chart shows the average tax cut for American families if the child tax credit is doubled from its current size—not just doubled, but we make it refundable against payroll tax liability, which is the tax every American pays. For Social Security and Medicare, it is the first chunk that comes off your paycheck. No matter how little you make, everyone pays it. If we make the child tax credit double, and we apply it toward your liability on payroll tax, this chart—which is what I propose, and it is what Senator LEE and I have been working on, what Ivanka Trump has been advocating and we have been working with her office on—shows you what the impact of that would be. That is the blue line. You can see from the blue line that the chart begins with some cut, depending on how much money you make, and it begins to drop as the amount of—obviously, the more money you make, the larger the credit will be up to its limit because you can't get a credit if you are not making any money at all, even if it applies to payroll tax. You start to see that it also grows with the number of children because it is per child. It doesn't just phase off at two children. That is the blue chart.

What is the red chart? The red chart is if we do nothing or basically just do a gimmicky thing about it. Then you start to see that without the child tax credit being made refundable and without the child tax credit applying toward the payroll refundable, and without the tax credit being per child and sufficiently increased, this framework would be a tax increase. People would actually pay more, and the more children you have, the bigger your tax increase will be.

Suffice it to say, we have to do it. This red line cannot be what we wind

up at. I don't think that is the intent of the people who drew up the framework, but that is where we wind up if we don't do it. I pulled that chart out to show you how important it is that we do it as part of this framework. It has to happen. It has to. It will not pass without it. It is the right thing to do. This is a pro-job, pro-family initiative. I actually think it is pro-growth. It is hard for economists to measure it that way, but it would be.

There are a lot of people who can't start a business because they can't afford to leave the security of a certain type of employment. The tax credit frees that up for them to be able to do it.

Let me get to the second chart. This shows you basically the same dynamic but now based on how much people are making, what kind of jobs they do. We arbitrarily picked out some of the jobs where many of us know people who are in these fields: a home health aide, a retail person working sales at Macy's, an office clerk—we all see office clerks every day—a truckdriver, an individual with a vocation to be a nurse, firefighters. Obviously, I have three firefighters in my own family. Again, of the \$1,500 child tax credit, only the first \$1,000 was refundable, and you start to see that red line here and how pathetic it is for these folks in these professions. It does not really do much.

Now look at the blue line. That is what we want to get to, which shows an at least \$2,000 child tax credit being applied to their payroll taxes. Now you start to see the figures get better here. You start to see the home health aide getting about \$1,000 in relief, the retail salesperson getting a little bit under \$1,000, the truckdriver and the office clerk getting down to \$1,400, the nurse getting down to about \$1,200, the firefighter getting down to about \$1,200.

A lot of people will tell you that \$1,200 or \$1,400 is not going to change the world, but it will help. I didn't say this was the solution to every problem. Another solution is to get these salaries up higher. That is the other part of it. Another solution is to get the cost of some of these things lower, like get a grip on the cost of obtaining college credits. Another solution is to provide more childcare options for people. Yet there is no way that this does not help. It helps. It helps the people whom we need to help, and it helps us get closer to the goal that we all have for this Nation, which is being a place of equal opportunity. We pride ourselves on equal opportunity, but I am telling you that we are lacking equal opportunity if, of two children who grow up in two different homes, one has access to quality pre-K education, then to quality schooling, and then to the right support for that schooling, and one does not. It starts by the time you are a junior and senior. It hurts you. It absolutely hurts you in your way forward in life.

This is not the solution to all of our problems—that would be misleading—

but it is a big step in that direction. It would show in tax policy that we are supporting the most important institution in society, which is the family, and the most important function that any of us will ever have, which is being a parent. We are investing in America's future.

The children being raised—the two, three, four children—do you know who those are? Those are the people who are going to fund Social Security and Medicare when I retire and when many of you retire. Those are the people who are going to be starting the businesses. Those are the people who are going to be the backbone of our economy not in 50 years but in the next 10, 15, 20 years. This is the future of America—literally and figuratively the future of our Nation—in which we would be investing. We would be allowing their parents to make that investment on their behalf, who are the right people to be making the investment.

This has to be a part of whatever else happens. I think this has strong bipartisan support, and I know the White House supports it. I am optimistic that it will happen. The only thing that would keep it from happening is if tax reform itself goes down, but this has to happen. There is no choice but to do it. We have to, and it is the right thing to do.

I am pleased that we have come this far on it, and I look forward to the work in getting it achieved, but it cannot just be a gimmick, it cannot just be that we increase the child tax credit by a little bit. If we do not do it right and sufficiently and structure it in an appropriate way, we will be raising taxes on working families. That cannot happen. I know no one here wants to see that happen.

We will have a lot of debate about everything else, but this is the one that I hope will have strong bipartisan support as we move forward on tax reform, and I am excited to be able to work on it.

I yield the floor.

The PRESIDING OFFICER. The Senator from Washington.

Mrs. MURRAY. Mr. President, I want to start by making it very clear that this is not the way our budget process should work. In fact, to even call this a budget process gives it more credit than it deserves. With Republicans in control of the White House and both Chambers of Congress, the budget process has now descended into chaos and dysfunction. I talked about this in the Budget Committee, but I am going to keep talking about it because it is important.

First of all, look at the date. We are debating a budget for fiscal year 2018 months too late and more than 2 weeks into the fiscal year for which we are supposed to be budgeting.

Secondly and far more importantly, we are not really here to talk about a budget. We are not really here to have a debate about our values and our priorities or where we should be directing

our limited national resources. We are not here to talk about what or whom we should be investing in as a nation. We are certainly not really here to try to come together around a shared vision for where our country can head next year or 5 years from now or even 10 years from now. Yet Democrats do want to have this conversation. We believe this is a critical debate to have, and we would love to spend time on this floor debating a budget that opens up that conversation and puts us on a path toward working together to actually get that done.

We all know why we are really here. It is that Republican leaders want to start another fast-track, partisan process to jam legislation through Congress and do everything possible not to have to work with Democrats. For what? It is to give more tax breaks to the rich, to raise taxes on the middle class, to circumvent any debate about a major environmental decision that would be unwise and potentially catastrophic, and to blast a hole in our budget that will increase the deficit, blow up the debt, and put Social Security, Medicare, Medicaid, education investments, healthcare, and so many more priorities at risk.

All of this is not just shameful and wrong—it is not going to work. We all have seen what has happened in the last few months. The Republicans have spent months trying to jam TrumpCare through Congress, and they have refused to work with Democrats. So here we are now, months later, with Democrats and Republicans finally working together to improve healthcare after there being months of delay.

I say this to my Republican colleagues: Let's skip this first part. Let's skip this partisanship and dysfunction and acrimony and bitterness, and let's move, right now, to the bipartisan work and negotiations that we all know our constituents actually want and expect. I know it will not be easy, but I am confident that we can get it done.

All we are asking is that President Trump keep the promises he made on the campaign trail to put workers and the middle class first. It should not be that difficult, and the choice could not be clearer. Should we give President Trump and his Cabinet of millionaires and billionaires more tax breaks, or should we cut taxes for the mom or dad who is working two jobs or struggling to pay his mortgage or help his kid go to college? Should we preserve and protect Medicare and Medicaid, or should we allow those critical programs to be cut to give tax breaks to the rich? That is really the crux of this debate.

Democrats believe that workers and the middle class should get tax breaks, and from everything we are seeing about this Republican plan and everything we are seeing in this budget today, Republicans do not agree. I am hoping we can move away from this partisan process and really get to work for the people we represent, and I am

hoping we can return to a budget process that will allow a true debate about our values and our priorities as a nation.

We should be here talking about the path to another bipartisan budget deal that will restore the investments in domestic and defense priorities. We should be having conversations about ways to strengthen Medicare and Medicaid, not to cut them. We should be talking a lot about how we tackle our deficit and debt challenges fairly and responsibly.

On that point, I note that I find it especially interesting that so many Republicans have spent years pretending to care about the deficit when it has come to making cuts to middle-class priorities, but the minute that it has come to handing tax breaks to the rich, all of that has gone out the window. One Republican even admitted to the *New York Times* that deficit concerns are nothing more than a "great talking point" when Democrats are in charge. With a budget that would add trillions of dollars to the debt—a budget that is on the floor today—we will see where people actually stand on that issue.

Finally, we should be talking about ways to help our workers. We should be talking about ways to grow our economy from the middle out, like making sure we have access to high-quality childcare and pre-K for every working family, making college more affordable, and investing in retirement security for our workers and our families. We should be talking about how we are going to support our veterans, protect women's health and rights, and make healthcare more affordable and accessible. There is a lot we should be talking about in this budget. Those are the conversations we should be having. Those are the people in whom we should be investing.

I am going to be doing everything I can in this so-called budget debate to keep the focus on the people for whom I came here to fight. I am going to stand with Democrats and families across the country to fight back against Republican attempts to jam a massive, partisan tax break for the rich through Congress and force working families and the middle class to pay the price.

I yield the floor.

The PRESIDING OFFICER. The Senator from Rhode Island.

Mr. REED. Mr. President, I rise in strong opposition to the budget resolution for fiscal year 2018.

Let me say that consideration of this budget resolution seems surreal, not only because of the timing—coming, as it does, 3 weeks into the fiscal year—but also because of the real challenges the United States faces today.

We have important work to do. At this moment, three States and two U.S. territories are struggling to recover after experiencing significant natural disasters. The resources we are providing are simply not sufficient.

In addition, sadly and tragically, Las Vegas just experienced the worst mass

shooting in American history, breaking the record that was set only last year in the tragic mass shooting in Orlando, but there is no serious bipartisan and comprehensive effort to address gun violence.

After President Trump's reckless efforts to sabotage the Affordable Care Act, Congress needs to act to stabilize private insurance exchanges. I think that we were all pleased, as I was, to see Senator ALEXANDER and Senator MURRAY take strong steps to do that over the last few days. It appears, however, that they are once again being undermined by the President.

Next week, the President is officially going to declare the opioid crisis as a national emergency, which is what we all have recognized over several years, but declarations mean nothing without there being the resources to help. This is an emergency, and we need to provide those resources now, but given this budget resolution before us, those resources will not be available.

States are already taking steps to reduce healthcare coverage for kids under the Children's Health Insurance Program and services through community health centers because we have not been able to act in time to reauthorize these critical initiatives.

We face international crises in Iran, Iraq, and North Korea, which are inflamed, unfortunately, every time the President tweets or comments about these issues.

Before December 8, the President and Congress need to come to an agreement to provide relief from sequester funding caps for defense and non-defense priorities.

The President and Congress need to act immediately to undo the crisis that has been created by the President's Executive order on DACA, which will put thousands of Dreamers at risk of deportation and have an adverse impact on our economy.

This budget addresses none of these challenges. In fact, it so weights tax cuts to the rich and deficits that we will not have the resources with which to deal with any one of these issues. Instead, a week after the President took steps that will cause millions to lose their private health insurance, this budget will pave the way for trillions of dollars in cuts to healthcare offered under Medicare and Medicaid.

Last week, the President basically tried to strangle the Affordable Care Act. Now the goal is to undo Medicare and Medicaid, and that is astounding. The real goal behind that is not just to undo these critical programs for every American; the real goal is to provide trillions more in tax cuts that will overwhelmingly benefit the wealthiest.

The majority will say that the budget only lays out a broad fiscal plan and that none of the details have been set, but we have seen this play before. It starts with tax cuts for all, but it will end with nothing short of a historic transfer of wealth from low- and middle-income Americans to those who are

prospering the most in this country. It starts with the promise of a balanced budget, but it will end with greater deficits. It will start this time when, after a long and difficult recovery from the economic crash of the Bush administration, the economy is finally moving forward with stock market highs, low employment, and low interest rates.

Nothing about our current economic situation demands massive, deficit-busting tax cuts, particularly to the wealthiest Americans. Indeed, it is instructive to look back to the 2001 and 2003 Bush tax cuts. These tax plans were also paid for with trillions of dollars of debt because the Nation was newly at war. These plans also overwhelmingly favored the top 1 percent of Americans. We were told then that the tax benefits would trickle down to the working class and pay for themselves. I opposed these tax plans because I didn't believe that would occur, and, in fact, it didn't occur. Despite the substantial benefits for those at the top, overall economic growth from 2001 to 2007 was weaker than average. Median household income fell 2.7 percent while prices and poverty continued to rise. With weak regulation and oversight, this fiscal policy ushered us into the great recession. Now the GOP is poised to do the same thing yet again.

Just for contrast, in the early 1990s, under President Clinton, Democrats took tough votes to raise revenue and rein in spending. Despite predictions to the contrary, the economy took off in one of the biggest economic booms in history, and at the same time we turned budget deficits into the first surplus in a generation.

There are lessons in that experience. There are no shortcuts to restoring fiscal order. Tax cuts do not pay for themselves, and you can't balance the budget while cutting revenue. So how does the majority promise to turn straw into gold this time? By pairing \$5.8 trillion in cuts from basic services, including Medicare and Medicaid, with massive deficits and rosy revenue assumptions. With these in place, the GOP says that it can balance the budget and cut taxes by \$1.5 trillion. Never mind the fact that the Republican tax cuts to the wealthy will likely cost more than \$1.5 trillion, and never mind that this budget assumes absurd cuts to nondefense programs and leaves spending for defense at sequester levels, which we all recognize are inadequate. But even if the numbers are phony and built on loose, unrealistic assumptions, won't most Americans be getting a substantial tax windfall under this plan? Sadly, no.

According to the nonpartisan Tax Policy Center's analysis of the available information on the GOP tax plan, about 80 percent of the tax cuts will go to the top 1 percent, increasing their after-tax income by about 9 percent. Nearly half of that money will go to the top one-tenth of 1 percent. Meanwhile, the bottom 80 percent of Amer-

ican wage earners will get only 13 percent of the tax cuts, and many hard-working families with children could actually see their taxes go up.

Based on the Tax Policy Center's analysis, most Rhode Islanders who get a tax cut will receive only \$190 or less out of this deal. That is less than the cost of a week's worth of groceries for a family of four. Yet most Rhode Islanders and most Americans stand to lose much, much more due to the inevitable cuts in investments like Medicaid, Pell grants, Title I, health research, and public infrastructure. Most middle-class families in my State depend on programs like these. To send their children to school, they need Pell grants; to make sure that their elderly mother or father is well cared for, they need the assistance of Medicaid for nursing homes. So that \$190 tax cut will be nothing compared to the losses they will incur in the cost of college for their children, the cost of healthcare for their parents who are just struggling to get by.

On the other hand, people on the top end of the bracket will get a tax cut large enough to buy a new Mercedes. If the recent past is any indication, they will pocket that money, invest it, or send it overseas. That money doesn't trickle down, and working Americans at the losing end of the tax bill will not see it in their paychecks.

The American people deserve a better deal than this budget resolution offers. I know President Trump and the leadership on the other side of the aisle are desperate for a legislative win. They have spent an entire year trying to ram through the partisan TrumpCare healthcare bill that would upend our entire healthcare system, kick over 30 million Americans off of their insurance, and make massive cuts to Medicaid, harming our most vulnerable citizens, including seniors, children, and people with disabilities. The process, the tactics, and the product alienated even Members of their own party and Americans across the political spectrum.

After having failed with TrumpCare and with all of the other challenges we face, the majority leadership has set in this budget blueprint a deadline of November 13 for committees to produce tax cut legislation. All the other business we need to do must wait until we cut taxes for the wealthy.

I know there is room for compromise and that there are Members of good will on both sides who are actively working to address many of the real challenges I mentioned earlier, but tax cuts for the rich shouldn't be on our to-do list, let alone at the top of the list, as it is today.

One of the things we should be standing up for is our men and women in uniform by providing the revenue we need to support them. But when it comes to providing that revenue, this resolution takes a knee and gives revenue away to millionaires and billionaires.

This is a truly rigged process. Its only purpose is to fast-track tax cuts for the rich and cut funding to healthcare and other key initiatives that most Americans count on. For that reason, I will oppose this budget resolution, and I urge my colleagues to do the same.

With that, I yield the floor.

The PRESIDING OFFICER (Mrs. ERNST). The Senator from Wyoming.

ENERGY REGULATION

Mr. BARRASSO. Madam President, last week, the Trump administration took a very important step, the step to end the war on coal and the war on American energy. The Environmental Protection Agency has said that it has begun the formal process to roll back the Obama administration's so-called Clean Power Plan. This plan was a cornerstone of the Democratic efforts to destroy the reliable forms of energy that the American public continues to use today.

My goal is to make energy as clean as we can as fast as we can without raising costs on American families. The Trump administration wants exactly the same thing. The steps it announced last week will help provide greater energy security, more jobs, and a stronger economy. This is exactly what President Trump promised he would do. It is exactly what the American people voted for last November.

Americans said that they were tired of Washington's out-of-control regulators. President Trump took action right away. He issued an Executive order in March, telling his administration to go back and review some of President Obama's worst energy regulations. One of those was the Clean Power Plan, which tried to regulate powerplants in a way that wasn't even allowed under the Clean Air Act.

President Trump's Executive order was the first step in correcting this bureaucratic overreach. Last week's announcement by the Environmental Protection Agency was the next step. With this move, the Agency is saying that Washington will no longer trample on the law. It tells the rest of Washington that there are limits. So I applaud President Trump and Scott Pruitt, the Administrator of the EPA.

The Agency was created because America needed to do a better job of making sure we had clean air, clean land, and clean water. There is a right way to do this job. For a long time, the Agency did its job well. We can strike and need to strike the right balance. We need to do that again so we can protect our environment while allowing our economy to grow. We can have reasonable regulations that protect Americans while also respecting the law.

My home State of Wyoming is one of the most pristine, beautiful places in the world, and it is one of the most energy-rich places in the world. Wyoming has struck this balance successfully, and so have many other States. We are addressing threats to our environment through the cooperation of States, towns, Indian Tribes, and Washington.

The Environmental Protection Agency did not get the balance right with its Clean Power Plan. It overstepped its bounds to fulfill a political agenda. In 2008, when Barack Obama was running for President, he said that under his policies, "If somebody wants to build a coal-fired power plant, they can." But he went on to say, "It's just that it will bankrupt them."

Bankrupt them. Once he got into office, he did everything he could to keep that promise and to bankrupt as many coal companies as possible. The Obama administration pushed out unnecessary, unlawful regulations on coal producers, powerplants, and their customers.

Look at the difference between the two Presidents. President Obama promised to bankrupt American energy producers, and then he misused his power in order to do it. President Trump promised to promote American energy security and economic growth, and he is following the law to do that.

The law never gave the Environmental Protection Agency the authority to write its Clean Power Plan. The Agency went ahead and did it anyway. That is why States sued the Federal Government to block this destructive bureaucratic overreach. States knew—people knew that the Environmental Protection Agency had written a dangerous regulation that would shut down American powerplants and would raise energy costs for American families. Their rule would have thrown thousands of people out of work in Wyoming and in other States. It would have led to as much as \$33 billion in compliance costs in the year 2030. That is what the Agency estimated—\$33 billion in compliance costs.

Last year, the Supreme Court decided that this rule could do so much damage that the Court stopped President Obama in his tracks. Last week, the Agency recognized that there is a better way. It is going through the process to set aside the old rule and take a fresh look at what it could or should do legally. It said that any regulation of these powerplants is going to be done the way every new regulation should be done. That means listening to the people who have the most at stake, like the States and communities affected by these regulations. It is especially true in places like Wyoming, where there are already partnerships in place that could accomplish many of the goals of the new rules. It means that Washington should consider the costs as well as the benefits of regulation, and it should use reasonable estimates about both the costs and the benefits.

In 2015, the Supreme Court criticized the Obama administration for another rule that made this same mistake. The Court said that it is not "rational, never mind appropriate, to impose billions of dollars in economic costs in return for a few dollars in health or environmental benefits."

If Washington is going to write regulations the way they should be done,

this means acting rationally, and it means following the law.

The Clean Air Act didn't give the Environmental Protection Agency the authority to write its so-called Clean Power Plan. That should have stopped the regulators right there and then. It should not have been a sign for regulators to interpret the law in a brandnew way that Congress never intended. That is what the Obama administration did anyway.

If Washington does regulations right, that means doing them in a way that provides clarity, not confusion, not more questions. It means doing what is best for America, not just what is the preference of the people writing the regulations.

We are blessed in this country with enormous natural resources. Our goal should be to use these resources responsibly, in ways that protect our environment and help to make our economy grow. We need a strong economy. That is what the American people are looking for.

Over the 8 years of the Obama administration, the leaders of the EPA created broad and legally questionable new regulations. They declared a war on coal, and a war on American energy. Under the Trump administration, the war is over, and America is back on the right track.

Thank you.

I yield the floor.

The PRESIDING OFFICER. The Senator from Maryland.

Mr. CARDIN. Madam President, we are now debating the budget resolution for fiscal year 2018. The main reason this budget resolution is before us is to allow for floor consideration of tax reform. So I want to talk a little bit about what I hope will be our guiding principles on the way we would proceed on tax reform, because tax reform is needed in this country.

Our Tax Code is overly complex. There are significant problems, particularly as we harmonize with the international community. There are things we need to do in our Tax Code to make it a fairer tax code, to make it a simpler tax code, to raise the revenues we need to make sure we don't have deficits.

There are things we need to do. I hope that we will have three guiding principles, and I will talk about these three and how the budget resolution that came out of committee would violate each of these principles and why I cannot support it as it has been presented by the committee.

First, we should have an open process on tax reform. The last time we did comprehensive tax reform, in 1986, it took well over a year for us to be able to complete the work. We had numerous committee hearings. We had a lot of public input because, when you change the Tax Code, it has lots of different effects, some of which are not apparent. There are a lot of tradeoffs, and we need to do this in an open manner.

It is also important that we have a bipartisan product because we want the Tax Code to remain intact so people can plan. We don't want to see a Tax Code pass in one Congress only to be radically changed in the next Congress. That only happens when you have a bipartisan agreement where Democrats and Republicans are working together in order to bring about a consensus change in our Tax Code. It doesn't work if it becomes a partisan process.

The budget resolution that has been presented on the floor by the Budget Committee fails on this first guiding principle. It is not a process that will lead to a bipartisan result. It is one that is a partisan process. Reconciliation, by definition, becomes a partisan process when a budget resolution is passed along party-line votes.

Secondly, under reconciliation and the rules of the Senate, you cannot enact permanent tax changes because it would create deficits outside of the budget window. For that reason, if we want permanency in our Tax Code, let's use regular order, where we bring the bills up in our committees, we bring them to the floor, we offer amendments without restriction, and, at the end of the day, we can pass permanent changes to our Tax Code that are in the best interest of the taxpayers of this country. Once again, on the first principle of an open, fair process, the budget resolution presented by the committee fails.

The second principle, which I would argue that all of us should agree upon, is that we don't want to finance the tax changes through debt, that it would be wrong for us to do debt financing of tax relief because that only adds to our national debt and deficit. It affects our economic growth. It really presents, I think, a moral issue: Do we really want our children and grandchildren to pay for what we spend today? The budget resolution presented by the committee fails on this second guiding principle.

By its own instructions, it allows for a \$1.5 trillion increase in the national debt by the tax changes that are presented. There is no pretense here. It says that we will allow for a \$1.5 trillion increase in the deficit.

To make matters worse, there is a provision that was put in the budget resolution that allows the budget chairman to bring the bill to the floor without getting the Congressional Budget Office and Joint Taxation Committee score. In other words, we will be allowed to vote on a bill that may increase the deficit well beyond \$1.5 trillion without having the objective scoring by those who are responsible to let us know what impact it has on the deficit. Instead, we will get a partisan evaluation by the chairman of the committee rather than one that is produced by the professionals who are charged with reviewing what we do.

Now, to make matters even more problematic on the deficit, the guiding principle we have here on what the committees are looking at is what was

presented by the so-called Big 6; that is, the Republican fiscal leadership of the Senate, the Republican fiscal leadership of the House, along with the fiscal advisers to the President. They have come in with an outline that doesn't add up to \$1.5 trillion. It adds up to a much greater deficit number than \$1.5 trillion. So we are starting with deficits well in excess of \$1.5 trillion with a process where we may be asked to vote without knowing the impact on the deficit, but we do know it will add to the deficit. That fails the test that we all felt that we shouldn't be taking action on the floor on tax reform to increase the deficit.

The third guiding principle should be that we want to be fair. We want to be fair to the taxpayers of this country. The truth is that middle-income taxpayers are already overburdened. We know that. We know that it is tough. It is tough to make ends meet. So we certainly don't want to pass a tax bill that will increase the burdens to middle-income taxpayers. I would think that we all would agree on that particular point. When you look at the budget resolution that has been presented by the committee, it fails on that test.

It eliminates the estate tax—hundreds of billions of dollars of costs financed by middle-income taxpayers to the 0.2 percent of the wealthiest individuals in this country. It fails in eliminating the alternative minimum tax, which is a way that we, at least, capture a minimum tax from very, very high-income taxpayers. That is eliminated both on the individual side and on the corporate side. There are tax cuts, breaks, and reduction of rates for the wealthiest taxpayers in this country. How is that all offset? Well, some of it is not offset, but to the extent that we know that it is offset, the budget resolution would allow for cuts in Medicare and Medicaid. Let me repeat that. We are going to cut Medicare by almost \$500 billion in order to give tax cuts to the wealthiest people in this country and we call that a fair tax bill? We are going to cut the Medicaid Program by a trillion dollars? We just went through that debate on the floor of the Senate on the changes in the healthcare system where we had significant cuts to the Medicaid system, and we saw the public reaction and rightly so because, when you cut Medicaid, you are cutting the lifeline from many families in this country—hard-working families who may have a child who was born with a difficult medical condition but they know they at least have the protection under our system. Those are the families who are at risk. Why are we doing it? To give tax cuts to 0.2 percent of Americans by eliminating the estate tax? The budget resolution that has come out of the Budget Committee fails on the third test of fairness. So whether it is failing on process or increasing the deficit or not being fair to middle-income families, this budget resolution should be rejected.

Now, I saw where, as to the Big 6—I referred to them before—we have their outline. It is a broad outline. I acknowledge that. It is heavy on promises on tax cuts, and it is very light on how they are going to finance it. So some of us can start filling in the blanks as to who are going to be targets for losing important provisions in our Tax Code, but in a couple of cases, we don't have to guess because the outline specifically calls for it. One is the loss of deduction on the State and local taxes that we pay. To me, this is a direct attack on federalism. It is the same taxpayer who pays State and local taxes who pays Federal taxes, and now we are going to tell those taxpayers that they are going to have to pay taxes on taxes. That makes absolutely no sense. It is a direct attack on federalism. The work that our States and local governments do to provide services to taxpayers in this country should have the exact same respect as what we do at the Federal level of government.

We can only surmise that this might not be the last attack on federalism, that there could well be an attack on the way State and local governments finance their capital programs because that has been on lists before and there are big gaps as to how they are going to even reach a \$1.5 trillion deficit target. That would concern us because State and local governments have already been hit by restrictions at the national level as to how they can borrow money.

Another area that we don't really have to guess about is the impact it is going to have on the real estate market. We know that the trigger to the 2009 recession started in the housing markets. Yet in this proposal that is likely to be done, if you eliminate State and local taxes, you are eliminating the deductibility of the property taxes. If you eliminate the deductibility of property taxes, you are affecting the value of homes here in America. The largest, single asset for many families could be very well jeopardized.

Then there is talk—the outline says we are going to take a look at all of the standard deductions; it doesn't give a lot of protection out there—of whether we will be looking at mortgage interest deductions and compromising that. Will these deductions be as valuable as they are under the current Tax Code? That is one of the reasons I said a process is important because, if you reduce the value of a deduction, you reduce its worth and you reduce the value of real estate.

I have been working for many years to improve retirement security. I am very proud to have worked with Senator PORTMAN on these issues. We have done a lot of good things to make it easier for people to save for their retirement. Yet we don't know exactly how the proposal under this budget resolution will affect retirement security, but we do know that there have been

discussions about the “Rothization” of a 401(k). What does that mean? It means that today if you contribute to a 401(k) plan, you don't have to pay current taxes on your contributions. You pay the taxes when you take your money out after retirement. If “Rothization” is mandated, it would mean that you would no longer have the ability to defer taxes on the contributions you make, as you can today on a 401(k). If that is mandated, it will affect people's ability to save for their retirement and very much affect retirement security in this country. Here is the rub. It doesn't raise any revenue. It is just the timing of revenue. By collecting the revenue today, we lose it tomorrow. It actually builds in a larger deficit in the out years. It is actually contrary to good budgeting from the point of view of preserving us from going further into debt.

We don't know if that is going to come out of the committee, but it certainly could come out of the committee in order to meet the instructions that have been recommended by the Budget Committee.

I could use the same arguments about how we could jeopardize the new market tax credits, which are very important for economic development; the historic tax credits, on which I have worked with many Members here and which affect economic growth; the work opportunity tax credit, which affects hiring people who have challenges in the workforce; and the low-income housing tax credit, which gives us affordable housing. All of those tax credits could lose value or could be eliminated under the outline we have before us.

So I hope we adopt some amendments. I hope we take a different course, but there will be amendments, I hope, that will be offered to eliminate the use of reconciliation for a tax plan so we can truly have a bipartisan tax bill that can stand the test of time—that we demand that we have the scoring before we vote on it so we know what we are doing, that we will not deficit-finance tax changes, and that we don't jeopardize the State and local tax deduction or the mortgage interest deduction or the retirement security savings that we have today or the various tax credits. I hope we will all clarify that together. I hope that we can get some of that done during the amendment process.

Let me make this clear. There is a better way. There is a better way. Let's give up use of this partisan process and start from the beginning on a bipartisan process that recognizes that we need tax reform, we need to do this, but let's do this in a bipartisan manner, let's know what we are doing, let's be fair to middle-income taxpayers, and let's do it in a way that will not increase the size of the deficit and will stand the test of time and where we can give permanent reform to our Tax Code. That is what we should be doing, and I regret that we are heading down a path that will make that impossible.

I yield the floor.

The PRESIDING OFFICER. The Senator from Colorado.

Mr. GARDNER. Madam President, I have had a little bit of time to listen to some of the speeches that have been given on the floor today, and I just want to talk about a few of those today.

My great colleague from Maryland, with whom I have enjoyed the privilege of serving on the Foreign Relations Committee, talked about an open process and at the same time talked about being able to offer amendments. The definition of an open process is being able to offer amendments and that is what we are going through. We are going through later this week something called a vote-arama, where we will be having amendments.

We talked about the permanent tax changes.

Mr. CARDIN. Will my colleague yield for a question?

Mr. GARDNER. I am pleased to yield.

Mr. CARDIN. Do you believe an open process is starting at maybe 2 o'clock tomorrow morning when no one is listening and that having 1 minute of time to debate an amendment is an open process?

Mr. GARDNER. If the Senator would like to work with us on fixing the budget process, I hope he will. I hope we can change the budget process. It is fundamentally broken. We haven't changed it since 1974, the year I was born—maybe a few years after that. We ought to change this process so it works for the American people. We ought to do something to make this process more effective.

We have heard people come and talk about Medicare and Medicaid. These are very critically important social safety nets for this country. People in my community, my parents, our families, and people we have lived with and known for our entire lives rely on Medicaid and Medicare, but there is this big myth out there that Washington has this ability to increase funds but yet rename it as a cut. You have a group of people in Washington, DC, who are trying that Washington, DC, Kabuki dance, where they say a decrease in the rate of increase is a cut. That is like saying that my son, who is 6 years old, is supposed to grow 4 inches next year, and the doctor says: Your son is going to grow 4 inches next year, based on the charts. If my son grows only 2 inches that year, did he shrink? No. He still grew. But in Washington, DC, they would say: No, he is shorter than he was. This is absurd.

Let's be honest with the American people. Medicare increases in funding. We are trying to be more responsible with the dollars we have because the United States is in debt, and the way we are going to fix that is to be responsible with the dollars we have and to grow our economy.

A couple of weeks ago, I saw a map of the United States. It showed distressed communities in this country. It showed

that the haves have more and the have-nots have less. It is time we do something about that in this country. It is time we fix the fact there are counties in our country that are suffering. There are communities in our country that haven't seen a new net job for nearly two decades. We can do better than that.

It has been 30 years since Congress last passed major tax reform. It was 1986. I was 12 years old. For those who are wondering what the No. 1 movie was the last time we passed tax reform, it was "Top Gun." The one thing I wanted that same year, the last time we did tax reform, was an Atari 7800. That is what I wanted the last time this body passed tax reform.

Fast forward to today, 30 years later. The last time we did tax reform was 30 years ago. We now live in a world of Wi-Fi, self-driving cars, and Smartphones, but we still have an Atari-era tax code. It is clunky. It is outdated. It is bloated to more pages than any of us would care to read. I wish I had come up with this, but I didn't. I will repeat it: The Tax Code is longer than the Bible, and unlike the Bible, there is no good news in it. It feeds the suspicion that you can game the Tax Code if you are wealthy. If you are average, you will be stuck with the bill.

We can do better. That is the opportunity we have now. We must seize it in a way that helps hard-working American families and businesses to create jobs on Main Street, to change this unfair system that we have.

When I go across the State of Colorado, throughout the four corners of our great State, there are people I meet who have been very successful. If you go to Denver, CO, right now, you will think the new State bird is the construction crane. Dozens of construction cranes are on the horizon, showing the success we have had in that State. If you go to Southeastern Colorado, Western Colorado, Northeastern Colorado, there are pockets of poverty that remain as strong as ever because we haven't been able to find the tools necessary to grow the economy the way we should. That is what this debate allows us to do—to grow this economy, to get this Nation firing on all cylinders again. It is the opportunity we have. We should seize it right now, passing this budget leading to tax reform, to make sure that we can grow American opportunity and innovation because too many people haven't had a meaningful pay increase for far too long. They know they spend too much time working through a tangled mess of rules just to file their taxes that are too high to begin with.

As a country, we spend 6 billion hours and \$263 billion each year just to jump through all the hoops and tangles and check the boxes of our Atari-era Tax Code. That is \$263 billion we are spending on a 1986-era tax code, just to check the boxes, to fill the forms, to pay the accountants, and to find the

lawyers. That is the entire GDP of the nation of New Zealand. That \$263 billion is more than the GDP of New Zealand. We spend as much money preparing and filing our taxes in this country as the entire economic output of the nation of New Zealand.

American people need relief. It starts by reducing the number of brackets, simplifying the Tax Code, and reducing our rates. For many American families, this will leave them with more money in their pockets at the end of the day. It also would cut that 6 billion hours that are spent working, trying to file taxes, and leave families with more time to do things that matter to them—not trying to fill out a tax form, but letting them be with their family, be at work, and invest the way they want to with their time and their money. It is just a start.

The end of the unfair death tax will bring relief to regular Americans. Let's start with the death tax. I have heard people criticize the death tax. It is unfair and at times cruel. That should be reason enough for this Congress to repeal it. We have a tax that causes families to have to confront breaking up businesses that have been in the family for generations or selling off the family farm just to keep what they have built and what they have already paid taxes on because somebody died. The government seems to think death is a taxable event.

When I visit with Colorado's farmers and ranchers, one of their biggest concerns—in fact, I met with a group of farmers this past week in Colorado who said that the repeal of the estate tax is more important to them than passing a new farm bill because it is affecting their way of life. These aren't billionaires whom we hear so many complaints about on the Senate floor and in the political op-eds and by the pundits on TV. These are families and ranchers whose families have been working for generations. They have dirt under their fingernails. These are people who have sacrificed for generations to build up land and capital, not liquid assets. That apparently makes them into billionaires, and it is bad enough that they ought to be penalized when they die.

If you are fortunate enough to have some incredible land in Colorado underneath your farm or ranch—maybe a homestead around Vail or Aspen. Are you going to be forced to break up that estate, forced to sell that land, that 36-acre parcel, so you can pay the estate tax when it was open space and we are able to conserve that open space and enjoy that great beauty? Washington, DC, is driving local development decisions, all because of the estate tax. It is suffocating our way of life in rural America, and it must end.

Reforming business taxes will bring tax relief to American families, hard-working families. The corporate tax rate is the highest in the world, and employees are paying the price for uncompetitive corporate tax rates. We

have the highest corporate tax rate in the industrialized world. President Obama said that in his 2011 State of the Union Speech.

If you just look at what we can do by decreasing tax burdens on American businesses, we can actually increase the average American household income by between \$4,000 and \$9,000 a year. This is an average increase to American households across the country. This isn't to the millionaires or billionaires. This is to hard-working American families who are just trying to get ahead in life. So this puts \$4,000, at a minimum, in their pockets as a result of lower tax rates. That is not just a one-time increase either. We are not talking about a one-time hit. It is not just for the top earners. The Tax Foundation says that workers across the income distribution will feel the effects year after year.

Go home and ask your constituents whether they would like to have more money in their own pockets or whether they would like to have that in the hands of Washington or Wall Street. Do you know what? I am pretty sure they are going to say: I can spend it better than any bureaucrat or Member of Congress ever could. If I keep it, I will make smart choices for my family. That is what we have to focus on.

The Council of Economic Advisers put out a report explaining how reducing the corporate tax rate from 35 percent to 20 percent would result in the average American household income going up by \$4,000 to \$9,000. It is worth walking through what they said. Before 1990, when corporate profits went up by 1 percent, worker wages actually went up by more than 1 percent. Before 1990, profits went up by 1 percent and workers' wages went up by more than 1 percent. Since 1990, that relationship between corporate profits and workers has changed. Over the last 8 years, from 2008 to 2016, a 1-percent increase in corporate profits increased workers' wages only by 0.3 percent, a 0.7-percent decrease. Part of the reason for that is our uncompetitive corporate tax rates.

We will go to our numbers to illustrate what has happened. During the same time, from 1990 until this decade, foreign countries, foreign nations figured out that lowering the corporate tax rate leads to more money in their workers' pockets. While our tax rate has stayed stubbornly high, the high tax rates in other countries have plummeted. The United States has decided that we are going to keep the highest tax rates while other economically developed countries are dropping theirs, resulting in higher wages for their workers. Today, U.S. corporate tax rates are far higher than those of any other country I have talked about today.

Look at this. If you look at where the United States is right now, we are right here, top of the chart, 35 percent. That is the U.S. Federal tax rate, the 2017 average statutory corporate tax rate. Look at OECD countries: 10 per-

cent lower than our statutory rate. Asia is at 20 percent, which is 15 percent lower than our statutory rate. Europe is at 18 percent, and some countries in Europe are going lower because they have realized that when they lower their taxes, they have done a better job of attracting businesses, growing their economy, and creating more work.

It would be tempting for some to assume that taxing corporations skims some of the cream off the top. You will hear plenty of rhetoric about lowering corporate tax rates being a giveaway. Here is the sad truth. I hope the people take the time to learn this lesson. It is the employees that bear the burden of corporate taxes. Studies show that workers pay between 45 percent and 75 percent of corporate taxes in the form of lower wages. How do you fix that? Lowering the corporate tax rate from 35 percent to 20 percent will alleviate that burden and result in higher income to that average American family, allowing them to keep as much as \$9,000—a kind of wage increase of \$9,000, an effective increase of \$9,000, as much as that each and every year. It is an average increase, according to the Council of Economic Advisers. Once those effects are fully felt, those effects are going to continue year after year across all income distributions.

We are going to another chart here. The family will be able to spend that \$4,000 to \$9,000 the way they want to. It could be the difference between having a rainy day fund and living paycheck to paycheck. It could be the downpayment on a new home or a route to a better education or a way they can do what they want to with their free time, if they have some or are able to get some because of innovations we are able to create and the jobs we are able to make better and wages people are able to see increased. It is about them putting more money into their families instead of their government.

None of that is going to happen, though, with this current Atari Tax Code. None of that is going to happen unless we can give families and businesses the relief they need. That is what we have the opportunity to do here today.

This week, when we approve the budget, we set the stage for the budget reform, the budget bill, to move forward on tax reform and tax relief, allowing the American people to keep more money in their own pockets. We can provide meaningful relief with a simpler code, less hassle, less squandering of money to avoid the unfair death tax, and more businesses hiring more workers and paying higher wages. That is why this budget is so important. That is why I hope it is approved this week and we set the stage for a brighter future in the coming months and years, as we fight for every chance for the American people to keep the dollars they work so hard to get.

Thank you.

Madam President, I ask unanimous consent that it be in order to call up

the following amendments and that the Senate vote in relation to the amendments following disposition of the Sanders amendment No. 1119, Nelson No. 1150, Heller No. 1146, Sanders No. 1120, and Collins No. 1151; further, that there be 2 minutes of debate, equally divided in the usual form, prior to all votes in the series at 3 p.m., with an exception of 10 minutes prior to the vote in relation to the Heller amendment, and that no second-degree amendments be in order prior to the votes.

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

The Senator from Massachusetts.

Mr. MARKEY. Madam President, I would like to begin by quoting David Stockman. David Stockman was the head of the Office of Management and Budget in the Reagan administration. He wrote a famous book after his tenure running the Office of Management and Budget. It is called "The Triumph of Politics: Why the Reagan Revolution Failed." Let me read you a quote from David Stockman's book. This is what he says:

The hard part of the supply-side tax cut is dropping the top rate—the rest of it is a secondary matter. . . . Then, the general argument was that, in order to make this palatable as a political matter, you had to bring down all of the brackets. But, I mean, [the plan] was always a Trojan horse to bring down the top rate.

I quote from David Stockman in his book "The Triumph of Politics." He wrote about how President Reagan sold massive, deficit-busting tax cuts for the wealthy by making knowingly erroneous arguments, by making faulty economic arguments.

As we stand here on the Senate floor today, debating the Trump budget of 2017, we focus on what Mark Twain once said: History does not repeat itself, but it does tend to rhyme.

This looks very much like what Reagan tried to pull off in the early 1980s, to no avail, and his book is very clear as to why they were unsuccessful. The Reagan-era promises of economic growth and budget surpluses turned out to be massive debt and deficits. There is some kind of nostalgia, political nostalgia, for a Reagan era that never existed and, instead, a painting of a past that just has to be replicated today. Let's look at what David Stockman said he did and why it turned out so unsuccessful for President Reagan. The Republicans are back again with a new budget, but they are using the same old bag of tricks and gimmicks from more than 30 years ago.

This is their plan, which is very simple, and it is identical: No. 1, claim unspecified funding cuts to many domestic programs many, many years in the future; No. 2, assume unrealistic growth from your policies that will magically balance the deficit; and finally, No. 3, use those questionable economic assumptions to provide massive tax breaks for the wealthy and big corporations in our country.

The budget we are debating today hits all of these points. It claims to balance the deficit, while in reality it is a blatant attack on the middle class for the benefit of these super rich.

First, let's start with the budgetary trick: unspecified cuts to domestic programs. Back in the 1980s, David Stockman called these "magic asterisks," meaning that the Reagan administration would count the savings from these future cuts, but in reality, they would be someone else's problem to figure out at a later time.

Today, we are dealing with a budget containing more than \$1 trillion in completely unspecified and unallocated funding cuts over the next decade—the magic asterisks, programs to be cut but not specified. Please vote for this budget, but do not take any responsibility, my Republican colleagues, for actually telling the American people what programs are going to get cut—the magic asterisks.

Second, we have the same unrealistic economic growth assumptions that Stockman referred to in the 1980s as a rosy scenario. That is what he called it.

Today, we are being told that tax cuts for the wealthy will magically grow the economy to the tune of an additional \$1.2 trillion and will somehow pay for themselves. History taught us that tax cuts do not pay for themselves. It was not true under Reagan, and David Stockman, his budgetary expert, tells us this. It was not true under Bush, and it will certainly not be true under Donald Trump as well.

The Republicans forget recent history and continue to use these fairy tale economic assumptions for the same reasons they did in the 1980s. The tax cuts for the wealthy do not look completely irresponsible to the rest of the American people. Can we sell the American people once again on magic asterisks, on rosy scenarios, on unspecified cuts, on a budget that is balanced sometime in the future but is not the responsibility of these Members of the Republican conference at this time out on the floor of the Senate? Can we pull it off again? Can we fool the American people again? Can we hide our real agenda, which is to give a huge tax break to the wealthiest people in America?

In the same way that David Stockman called that the Trojan horse to get the tax break for the wealthy, so too have they built another budget as a Trojan horse to get the tax breaks without any of those specific cuts in programs that they know will be like touching political kryptonite. They are not going to lay out which programs are going to get cut at some point in the future.

That is why these tax cuts are irresponsible. The framework that Republican leadership has presented is devoid of details for what it will do to families. It doesn't specify what it will do for small businesses, and it is completely silent on how it will assist

workers, who have been struggling for years to keep up with the rising costs of living.

What the Republican tax framework is crystal clear on is how it will benefit the wealthiest Americans and corporations. In fact, the tax framework released by the Republican leadership will send 80 percent of the benefits directly to the top 1 percent of the wealthiest individuals in this country—Ronald Reagan redux, David Stockman redux. And 80 percent of the benefits go to the upper 1 percentile. What did David Stockman say? "But, I mean, [the plan] was always a Trojan horse to bring down the top rate."

What we have now is a Republican Party genetically hard-wired in order to do the same thing that failed as an economic policy in the early 1980s. It was such a catastrophe and it was so bad that Republicans actually had to get together with Democrats in order to fix it after it went into effect.

This particular version of it will provide tax cuts for shareholders and CEOs. It allows the richest 1 percent of all Americans to concentrate wealth to an even greater degree than they already can, while many middle-class families will actually see their tax bill go up. They want to take away the State and local tax deduction. We are going to see millions of Americans with an actual tax increase. They are the middle class. There is almost nothing in this bill that helps the middle three quintiles. From 20 percent to 80 percent, there is almost nothing in this bill that helps them.

They know it, by the way. They know what they are doing. They know that 80 percent of this is going to the upper 1 percentile. They know almost nothing goes to the middle three quintiles, and they also know they are going to take away the tax break for State and local deductions from those people as well. It is not a tax plan. It is a tax scam.

Despite their talk about how these tax giveaways for the rich will pay for themselves, the Republican tax plan will create a \$2.4 trillion hole in the deficit. We know what Republicans and the Trump administration will do with those deficits. They will be used to go where the 1980s plan did not ultimately go, and that is to gut Medicare, to gut Medicaid, and to gut Social Security.

Let's give them credit. In this bill, at least on Medicare and Medicaid, they actually do talk about these specific cuts. They actually talk about it. There is a \$470 billion cut in Medicare. You can hear that, grandma or grandpa. They are going to cut Medicare by \$470 billion in this bill. I tell you one thing. Both grandma and grandpa may be old, but they are not stupid. They are not stupid. They know what you are doing. They are going to figure this out.

They want to cut Medicaid by \$1 trillion, as well, for those tax breaks for the upper 1-percenters. There is your plan. It is pretty simple to understand.

Grandma and grandpa are going to understand it. The American people are going to understand it. It is all toward the Trojan horse to get the tax break for the upper 1 percentile.

The recent report from the Democratic staff of the Senate Budget Committee found that the budget would also slash \$5 trillion from critical programs like education and transportation. It is unspecified at this particular point in time because they know it would create a political nightmare for them. It would be "nitro hits glycerin" politically if they specify at this time where those cuts would come from.

Over the last 8 years, our friends on the other side of the aisle explained to us that the Federal deficits were the greatest threats facing our country. We couldn't invest in clean energy. We couldn't finance infrastructure. We couldn't do anything about healthcare or the people who need it in our country because of the threat to our national debt. Before that, we were famously told in the 2000s that deficits don't matter. Of course, that was after President Clinton's budgets in the 1990s put us on a path to a budget surplus.

Before that, David Stockman was convincing President Reagan that deficits were of no concern and should not get in the way of tax cuts for the wealthy. We have seen this movie before, and now, once again, it sounds like the present rhymes with the past.

We come back to the central erroneous premise of the Republican Party, which they continue to try to sell to the American people—that it is possible, simultaneously, to have massive tax breaks for the wealthiest 1 percent, to increase defense spending simultaneously and massively, and to balance the budget at the same time. It is not possible. The American people know it. They have seen it in the past. They are trying to run the same old movie past the American people, but it is all—in the immortal words of David Stockman—toward the goal of creating a Trojan horse to bring down the rates for the wealthiest people in America. That is the choice the American people are going to have to make.

This budget is a moral disgrace to be considered on the floor of the Congress—Medicare and Medicaid, a sacrifice for a tax break for the wealthiest people in our country. This is a shameful day in the history of this institution.

I yield back the remainder of my time.

The PRESIDING OFFICER. The Senator from New Mexico.

Mr. UDALL. Thank you, Madam President, for the recognition.

Madam President, today I wish to talk a little bit about something very obscure that is buried in this budget bill, but it is something that is very, very important to me. First, before I talk about the specific policy issues, I just want to talk about a personal exploration I had. This is with regard to

the Arctic National Wildlife Refuge and this special area up here called the 1002 area.

I had the opportunity in the 1980s to take a raft trip down across this Arctic Coastal Plain and down to the sea, and part of the reason was that many of the Alaska Senators at the time used to say: If you are going to make policy in Alaska, you ought to see that part of Alaska. So I took the opportunity to see it. I took a raft trip down a river called the Hula Hula River, which flows out of the Brooks Range, a large mountain range, into the Beaufort Sea.

I can say that from my personal experience, this is one of the wildest, most magnificent places on the Earth.

I would like to talk a little bit about the creatures and critters we saw there. We saw the beginning of the caribou migration, which occurs over in Canada to this area in Alaska, where they calf on the 1002 area. It is one of the biggest migrations in the world of a mammal species. We saw grizzly bears. One grizzly bear actually came into our camp, and we had to retreat and watch whatever it was going to do until it moved along. We saw musk oxen. We saw polar bears. We saw what a marvelous and incredible area this was and what a rich, rich ecosystem it was.

I was reminded of my Uncle Mo, Congressman Morris Udall, who was the author in 1980 of legislative protections for this area. He required congressional action to drill in the Arctic National Wildlife Refuge and this 1002 area. He did that because he realized how significant and how magnificent it was.

One of the things we have to realize is what we are protecting here. People travel all over the world to go to the Serengeti and see the migration of the animals on the Serengeti plains. This same caribou migration is very much like the Serengeti. In fact, it is our Serengeti, when you have animals migrate from Canada all the way into Alaska and back. This is our Serengeti. It is a special place. It is a real treasure, and I don't have any doubt in my mind that we should save it.

The Arctic National Wildlife Refuge represents one of the world's wildest and more biodiverse places. Its Coastal Plain or the 1002 area is the biological heart of the refuge. There is no other place like it on the planet. Congress showed remarkable restraint and forethought when it put the Refuge under Federal protection, and I am proud my Uncle Mo Udall was instrumental in passing legislation that doubled the size of the Refuge. Under that law, only Congress can open up the 1002 area for drilling.

Today I rise in strong opposition to the Republican proposal to drill for oil in this remarkable place. I will fight their plan tooth and nail. The only reason they are doing this is to pay for tax cuts for big corporations and tax cuts for the richest Americans.

The Arctic National Wildlife Refuge's coastal plain is an environmental time

machine. It is a rare place on this Earth, where almost everything has been preserved as it was over 10,000 years ago. Oil and gas development would change its delicate ecosystem forever. We could never get it back.

This Refuge is the largest Arctic conservation area on the globe. It is part of our national heritage. It is part of the world's heritage. That is why I compare it to the Serengeti, where people travel from all over the world to see that migration. The same thing is true here. It would be wrong to plunder this magnificent area for short-term gain, especially when that gain is speculative.

The 1002 area is home to 37 species of land mammals, 8 species of marine mammals, 42 fish species, and over 200 species of birds. Migratory birds fly in and out of this area from every State and every continent. The coastal plain in the Refuge is only 20 to 30 miles wide. No other equivalent slice of Alaska's North Slope is as biologically diverse.

Let me share a few examples of the wildlife that depend on this area. Here is a photograph of a caribou and its young during the spring calving time. The 1002 area hosts the largest and most concentrated herd of Porcupine caribou in the world: 197,000 caribou make the longest land migration of any animal—2,700 miles—to give birth there on the coastal plain in the 1002 area. Their numbers are strong now, but even a small change in reproductive rates could threaten the herd's existence.

Here is a picture of a polar bear. Nine hundred Beaufort Sea polar bears den on- and offshore in this area. The magnificent polar bear is threatened under the Endangered Species Act, and with climate change causing sea ice to melt rapidly, more bears are expected to den on shore.

Here is a photo of the musk oxen. About 250 musk oxen live there year-round. This impressive mammal survived the last ice age, but forcing them from their habitat now could threaten their survival.

People also depend on the Refuge. The Gwich'in have lived there for thousands of years. They call themselves people of the caribou because their culture and way of life are intertwined with the Porcupine caribou herd. Caribou represents about 80 percent of the Gwich'in people's diet. They use caribou skins for clothing, bedding, and shelter. They make fish hooks, skin scrapers, and other tools from Caribou bones.

Gwich'in are spiritually tied to the caribou as well. They have a saying: "Every caribou has a bit of the human heart in them; and every human has a bit of caribou heart." The Gwich'in people depend on the caribou for their material and spiritual survival. Oil development in caribou calving grounds would threaten their very future.

The Republicans' budget resolution instructs the Senate Energy Com-

mittee to identify at least \$1 billion in deficit savings over the next 10 years. The Republicans have their sights on the 1002 area to produce that \$1 billion. As I said, this estimate is highly speculative, but, for the sake of argument, let's assume the number of \$1 billion is correct. It still doesn't even scratch the surface of the \$1.5 trillion deficit the Republicans recklessly propose. It is not even one one-thousandth of the money the Republicans need to raise to pay for the megadeficit they will rack up to pay for a tax break for the superwealthy.

Opening the Arctic National Wildlife Refuge is not necessary for U.S. energy independence. We are now an oil exporter, and oil prices are low. Low prices are forcing companies to stop drilling in areas that are much more accessible and less sensitive to development. Opening the Refuge now makes even less sense as more and more people are demanding fuel-efficient and electric cars.

The Arctic National Wildlife Refuge is one of the last truly wild places in America. The decision to protect the Refuge from drilling was done carefully and thoughtfully. The decision to undo that protection should be given the same care and thought.

We haven't held hearings. We haven't even been able to hear from and question experts. Directing the Energy and Natural Resources Committee to draft legislation to raise funds without a public process is premature. The American people will have to live with our decision. This rushed proposal shortchanges them and it shortchanges future generations.

There are few places left in the world where the Arctic coastal plains, foothills and mountains and the wildlife they support are wild and free. The Arctic National Wildlife Refuge is one of those places. This unique, grand, and biologically rich place deserves full protection in perpetuity.

I yield the floor.

The PRESIDING OFFICER (Mr. TILLIS). The Senator from Maryland.

Mr. VAN HOLLEN. Mr. President, I wish to start by commending the Senator from New Mexico for his leadership on many issues but today for being on the floor to protect this vital, beautiful American treasure, the Arctic National Wildlife Refuge. I thank the Senator.

I wish to speak about the budget as well. I hope everyone across the country will really pay attention to the debate we are having in the Senate over the next couple of days and over the coming weeks and months.

There is no doubt that when we look at the budget that is going to come to the floor of this Senate, it is stacked overwhelmingly in favor of the wealthiest Americans and powerful special interests, and the benefits that will go to the folks at the very top are paid for, in one way or another, by everyone and everything else.

I wish to be very clear. I think we need to reform our Tax Code. We need

to simplify our Tax Code. We need to reduce the tax burden on middle-class families throughout the country. We should do that in a transparent, accountable, and bipartisan fashion, but make no mistake, unfortunately, what we have received so far from the Trump administration is something that has been cooked up behind closed doors, and the more we look at it, the worse it gets, from the perspective of making sure the American public is protected in this process. At the end of the day, it is just another warmed-over version of what we know of as trickle-down economics.

What is trickle-down economics? It is the idea that if you give big tax breaks to the top 1 percent—the folks at the very top of the income scale, including big corporations—that somehow the benefits of that tax cut are going to trickle down through the economy and lift everybody up. The problem is, we already have a real-world example of how that whole theory failed, how it ran aground. We saw that in 2001 and in 2002 when we cut taxes in the United States. What went up? What went soaring up were the incomes of the top 1 percent. The other thing that went up were our deficits and national debt. Everybody else was left behind. So, yes, the yachts went up, but all the other boats kind of ran aground.

If we look at this chart, we will see it has been part of a pattern over a long period of time, where the incomes of the top 1 percent—that is this red line—have risen steadily. They bounce up and down, usually with respect to some fluctuations in the financial markets, but right after the 2001–2002 tax cuts, we saw aftertax incomes of the top 1 percent shoot up. Did it really help the economy? It didn't help the economy overcome the financial crisis. So we saw some of those incomes come down during the financial crisis.

So when we look at the pattern, our tax policies and other policies have resulted in this huge and dramatic increase in the incomes of the top 1 percent, and everybody else has been kind of static. That is an average. Many of those American households are much worse off today than they were even 20 years ago, in terms of real income.

So a lot of people are on a treadmill, with millions falling behind. Why in the world we would then adopt a tax plan that actually increases this inequity without improving the economy is just another windfall tax break to the top 1 percent.

Let's just take a look first at the estate tax. It is a great example of how this Republican bill—this Trump bill—is stacked overwhelmingly in favor of the very wealthiest in the United States of America. Our Republican colleagues like to call this a death tax. There are 2.6 million deaths in the United States every year. Only about 5,000 American households pay the estate tax. This isn't a death tax; this is a tax to prevent the growth of dynasties in America. Teddy Roosevelt

would be crawling in his grave as a Republican to hear about this Republican proposal because he thought America should be a place where we don't have an aristocracy, we don't have oligarchy. We don't just let people sit around and pass on billions of dollars—sure, we can pass on millions, but billions and billions of dollars—because, over time, what happens is that growing wealth inequality in the United States, instead of making sure people can sort of make it on their own in the country, which is what we thought America was all about.

Just to illustrate the point, if you are a couple and you have an estate of lower than \$11 million—if your estate as a couple is below \$11 million—you don't pay a penny in Federal estate tax, not one penny. If you are an individual who has an estate below \$5.6 million, you don't pay a penny in estate taxes. That is why only 5,000 households—the very wealthiest households in the country—are the only ones that pay it. In fact, when we look at this chart, we can see these two little red dots out of all of these squares are the only households that are impacted.

So this Republican plan would give a \$240 billion tax cut over 10 years to these wealthiest households in the United States of America. One day, Donald Trump's estate will benefit mightily from this, according to Bloomberg, and I think that is a trusted source around here. Yet we are going to give that \$240 billion tax cut to the superwealthy and the rest of the country is going to have to pick up the bill.

So who is going to pay for that bill and how? Well, it really happens in two ways. One way is tens of millions of middle-class taxpayers are going to get socked by this tax plan. The other way is, under this bill, it green-lights deep cuts to Medicare and Medicaid, so we are going to see increased burdens on folks who are on Medicare—seniors.

I wish to talk for a minute about the increase in middle-class taxes under this Trump administration plan.

First, under their plan, taxpayers will no longer be able to deduct their property taxes and their State and local taxes. We hear a lot from our Republican colleagues about double taxation when it comes to corporations. Yet their plan proposes a double taxation on tens of millions of middle-class taxpayers around the country. On that dollar, they pay their State and local taxes, and then they will be taxed on what they pay to their State and local governments and what they pay on property taxes. That is why this plan is opposed by the National Governors Association. It is why it is opposed by the United States Conference of Mayors.

If we look at IRS data, we will find that 40 percent of taxpayers making between \$50,000 and \$75,000 of annual income—just that small band—take the deduction for State and local taxes, and they are going to increase their

taxes under this plan. That is almost 8 million Americans right there.

There is another provision in this Republican plan which says that the bigger your family is, the bigger the tax you are going to pay. If you have three, four, five kids, you are going to be paying more taxes than you are today because what they give with one hand on the standard deduction, they take away on the personal exemptions.

Low-income seniors are going to see their taxes go up because the bottom rate is increased from 10 percent to 12 percent, and the deductions many seniors get, especially if they are disabled, are eliminated. They are going to see their taxes go up.

Finally, I really hope Members will begin to focus on this. The National Association of Realtors hired PricewaterhouseCoopers to do an analysis of the Republican plan. This is from the National Association of Realtors: "Homeowners with adjusted gross incomes between \$50,000 and \$200,000 will see an average tax increase of \$815 a year." Because of the interaction of what you do with respect to the home mortgage deduction and the fact that it is not as big a benefit and the inability to deduct your local property taxes—and I want to read this very deliberately—"Home prices in the short run will fall by an overall average of 10.2 percent." Let me say that again: Home prices in the United States will fall by an average of 10.2 percent. That is by PricewaterhouseCoopers.

They may recover at some point, they say, but if you are a senior and you have all of your savings in your house and the value of your house drops by 10 percent, you are in a world of hurt, and that is what the National Association of Realtors tells us this bill will do.

That is on the tax side. That is not the only way seniors are going to be hit. Middle-income families are going to be hit on the tax side; their taxes are going to go up. But they will also be hit because, in order to pay for those estate tax breaks for the superwealthy—the 5,000 households in the country that each year benefit from that—this budget also green-lights cutting Medicare by \$473 billion, and it green-lights cutting Medicaid by over \$1 trillion. So not only does the middle-class take it through increased tax burdens—tens of millions of them—but folks on Medicare are going to see that program cut and a \$1 trillion cut in Medicaid.

We just went through a big debate here in the United States Senate, and a majority rejected the idea that we should cut Medicaid by \$1 trillion, especially in the middle of an opioid epidemic and all the other health challenges we face around the country. Yet that is what this Republican budget green-lights.

The bottom line is that they have big tax cuts for the superwealthy paid for by increasing the tax burden on tens of millions of middle-class Americans,

paid for by cutting Medicare and Medicaid. Then, at the end of all of that, this budget is actually designed to increase the national debt by \$1.5 trillion. It is written right into this budget bill.

I served for many years on the House Budget Committee. I was the ranking Democrat. The chairman of that committee for many years was PAUL RYAN, now Speaker of the House. Every year, Congressman RYAN—now Speaker RYAN—would come up with what he called the “Path to Prosperity,” a 59-page document, and it repeatedly referred to “the crushing burden of debt.” It was mentioned 12 times in that one budget document.

I happen to believe that we need to be serious about reducing our long-term deficits and debt, and our Republican colleagues used to say they cared about that too. But this budget actually calls for a \$1.5 trillion increase in our national debt. What happened to the fiscal conservatives? What happened to the budget hawks on the other side of the aisle?

It turns out that when it comes to cutting Medicare and Medicaid, a lot of our Republican colleagues have been all in for that. But when it comes to tax cuts—tax cuts for the very wealthy—somehow deficits and debt don’t matter anymore because this budget actually calls for a \$1.5 trillion increase in the national debt.

I really hope we will get to regular order. Let’s have a full bipartisan discussion. The only time there has been successful tax reform is when it has been done in a bipartisan, transparent way. Yet what this bill is doing is setting up a vehicle to try and jam something through on a partisan basis, something that will help the most powerful and the most wealthy in this country at the expense of everyone else. Let’s not go in that direction.

The PRESIDING OFFICER. The Senator from Vermont.

Mr. SANDERS. Mr. President, let me thank Senator VAN HOLLEN for his very perceptive and comprehensive analysis of this budget proposal, which is designed to give huge tax breaks to people who don’t need it and make terrible cuts to millions of families in this country who are struggling to keep their heads above water. I thank him very much for his remarks.

For the past 10 months, my Republican colleagues in the Senate have tried and failed to slash Medicaid by hundreds of billions of dollars. Even though the American people have stood up and said “Don’t do it; Medicaid is just too important,” they keep coming back and back and back.

What I want to tell the American people today is, despite the fact that we were able to prevent cuts to Medicaid in the so-called Republican healthcare proposals, they are back again in this budget proposition calling for a \$1 trillion cut in Medicaid over the next decade. Meanwhile, as Senator VAN HOLLEN just pointed out, these

cuts are designed to provide a \$1.9 trillion tax break to the top 1 percent.

There may be some people who think it is a good idea to cut healthcare for working families and give tax breaks to billionaires. There may be some people, but I don’t think there are a lot of people who think that makes any sense at all. So the amendment I am offering today, along with Senators CASEY and STABENOW—which I believe will be voted on at 3 p.m.—is very simple and straightforward. It would simply prevent the Republicans from cutting Medicaid by \$1 trillion, and it would be fully paid for by stopping the Republican effort to give the wealthiest people in America another tax break.

Plain and simple, this budget resolution is nothing more than a massive transfer of wealth from working families to the very rich, with huge tax breaks for billionaires and terrible cutbacks on programs that working families desperately need.

At a time when the middle class of this country continues to shrink, when families in the State of Vermont and all across this country are struggling to make ends meet, struggling to put food on the table, put gas in the car, pay their electric bill, pay their health insurance, maybe put away a few bucks to send their kids to college, it would be highly immoral and bad economic policy to take from these working families, to take from America’s senior citizens, to give even more to the wealthiest people in this country—people, by the way, who are already doing phenomenally well.

At a time when 28 million Americans have no health insurance and millions more are underinsured with high deductibles and high copayments, at a time when so many of our people cannot afford the prescription drugs they desperately need, cutting Medicaid by over \$1 trillion would throw at least 15 million Americans off of the health insurance they currently have.

It is beyond my comprehension how anyone with a conscience could support legislation that throws 15 million people off of the health insurance they have. Think for a moment about people who are struggling with cancer, struggling with heart disease, struggling with diabetes, struggling with life-threatening illnesses, and they have Medicaid. Medicaid is their lifeline to the healthcare they need.

I hope the Presiding Officer will get up here at some point and tell the American people what happens to those folks when they lose their Medicaid. Have you done any studies as to how many people will die? The truth is, there have been studies that have been done, and the answer is that thousands and thousands of people every single year will die if Medicaid is cut for 15 million people who lose their health insurance.

Let me say what happens when you cut Medicaid by over \$1 trillion nationwide over a 10-year period. What it means is that not only will thousands

of our fellow Americans die, it also means that a child with a severe disability—perhaps with Down syndrome or some other serious problem—will no longer be able to get the healthcare they need to adequately function. An estimated 11 million children—or 15 percent of all kids in the United States—have special healthcare needs. They may have conditions such as cerebral palsy, muscular dystrophy, autism, or one of a host of other serious problems. They may have mental health needs, such as depression, anxiety, or complications from a premature birth. Today, Medicaid covers 5 million—or 44 percent—of these children, providing them with coverage so that many of them can live at home with their families.

In addition to standard healthcare services, Medicaid helps these children get special education at school, long-term care, personal assistance from nurses and attendants, and may cover technology that helps them thrive. Medicaid may also cover social workers to help parents of children with special health needs make sense of all the bureaucratic redtape and get the services they need for their kids.

Medicaid provides these children with quality care. Ninety-two percent of children enrolled in Medicaid have had a primary care visit in the past year, which is higher than families with private insurance. If Medicaid is cut by \$1 trillion over a 10-year period, children with special needs could be left to fend for themselves. What a terrible thing that is to do to families who are struggling today, to tell them that you are going to remove the support they get for their child who has a disability.

It is not just the children who will suffer if this bill is passed. It is our parents. It is the senior citizens of this country. What every person should know—and I fear many do not know—is that Medicaid now pays for over two-thirds of all nursing home care. Let’s think about this for a moment. What happens if there is a \$1 trillion dollar cut over 10 years to Medicaid? What happens to our parents and our grandparents and people with disabilities in America who have their nursing home coverage paid for by Medicaid today?

I may be wrong, but I don’t recall that there has been one hearing to hear from groups like the AARP, to hear from senior citizen groups, to hear from doctors, to hear from nurses, to hear from nursing homes as to what the implications are of a \$1 trillion cut in Medicaid and what it means to the families in this country who have loved ones in nursing homes. There may have been a hearing. I don’t believe there has been. My Republican colleagues are going forward with this disastrous cut without even knowing what the implications are, not having heard from one expert about what this legislation would mean.

Tragically, all of us know that our country is in the midst of an opioid

epidemic, which has hit my State of Vermont very hard, and it is hitting virtually the entire country. This is quite unbelievable, but each and every day, more than 90 people die in our country from an opioid overdose, nearly 4,000 people every day begin abusing prescription painkillers, and—it is almost unthinkable but true—almost 600 people start using heroin every single day. How horrible is that?

Today, Medicaid covers one out of every three Americans who are addicted to opioids. Opioid treatment is difficult. It is expensive. It is not always successful, but I dare say there is virtually not one State in the country—I know my State is trying hard, we do better than most—that can say they now have the treatment capabilities available for people who are hooked on opioids or on heroin.

If we cut Medicaid by \$1 trillion, there is no question—none whatsoever—that there will be a massive reduction in the kind of care available to people who have opioid or heroin addiction.

I find it hard to understand why my Republican colleagues would come up with legislation that would do so much harm to the working families of this country with a \$1 trillion cut in Medicaid—and some of my colleagues in a few moments will talk about a proposed \$470 billion cut to Medicare and what that would mean—all to give incredibly large tax breaks to billionaires like the Walton family, like the Koch brothers, like the Trump family. I would hope my Republican colleagues understand that what they are proposing is way out of touch with where the American people are.

According to a recent Quinnipiac poll, 60 percent of Americans oppose cutting Medicaid. A recent Wall Street Journal/NBC poll finds that only 12 percent of the American people believe the wealthy should receive a tax cut. Twelve percent believe the wealthy should receive a tax cut, while 62 percent believe the wealthy should pay more in taxes. In other words, what this legislation does is exactly the opposite of what the American people want.

On the other hand, we must be honest about it and acknowledge that we have an extremely corrupt campaign finance system. As a result of Citizens United—that disastrous Supreme Court decision—our campaign finance system has become even worse than it used to be. You have an example of where the American people say overwhelmingly: Don't cut Medicaid. Don't cut Medicare. Don't give tax breaks to the rich. In fact, ask the wealthy to start paying their fair share of taxes. That is what the American people are saying in poll after poll.

There is another group—and we have to be honest about that—who do believe that billionaires should get more tax breaks, and there is a group that believes we should cut Medicare and Medicaid. Unfortunately, those are the

people who make hundreds of millions of dollars in campaign contributions to the Republican Party. Those are people like the Koch brothers and a few of their billionaire friends—a small group of people, half a dozen, 10 people—who will contribute \$3 to \$400 million to elect candidates who represent the wealthy and the powerful, just in this 2-year election cycle—\$3 to \$400 million.

What this debate is about is not what the American people want. The American people are pretty clear about it. It is really about what the billionaire class wants. The billionaire class, despite the fact that their wealth has increased phenomenally, despite the fact that the top one-tenth of 1 percent now owns almost as much wealth as the bottom 90 percent, that is not good enough. The Koch brothers are only worth \$90 billion. How are you going to get by on \$90 billion? How do you take care of the kids? How do you put gas in the car? Only \$90 billion. They need more.

If this legislation goes through and if the estate tax is passed—and I know people think I am not telling the truth because it is so unbelievable that anyone would propose this, but I am telling the truth—the Walton family, the wealthiest family in America, worth well over \$100 billion, could get up to a \$50 billion tax break. The Koch brothers, the second wealthiest family, worth over \$90 billion, their family, their heirs will get over a \$30 billion tax break. So from their perspective, putting a few hundred million dollars to help elect some Republicans is pocket change if your family is going to get a \$30 billion tax break.

Let me just say, the legislation brought forth is really quite preposterous. It is based on a trickle-down economic theory of giving tax breaks to billionaires and corporations and seeing all kinds of new jobs being created. It is a theory that is fraudulent, doesn't work, hasn't worked, but it is legislation—legislation we are dealing with here—that does work very well for the billionaire class of America.

I have the radical idea—I know it is a radical idea—that maybe, just maybe the U.S. Senate should pay attention to the needs of the middle class, the working class, and lower income people in this country, the vast majority people, and not just a handful of billionaires.

Mr. President, I ask unanimous consent that Senator WARREN and Senator BENNET be added as cosponsors to my amendment to restore the \$1 trillion in cuts to Medicaid, amendment No. 1119.

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

Mr. SANDERS. With that, I yield the floor to my colleague from Pennsylvania Senator CASEY.

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. CASEY. Mr. President, I thank my colleague from Vermont for his leadership on this amendment and his

words today. I will have more to say about the amendment in a moment.

Mr. President, as Senator SANDERS mentioned, his amendment that we are working together on, amendment No. 1119, will do the following, and it is right in the text of the purpose section of the amendment, to provide additional resources to restore the \$1 trillion in cuts to Medicaid paid for by reducing the Republican tax breaks for the wealthy. That is the quick summary of what we are working on.

I think it is also important to put this amendment in the context of discussions we are having in the Senate and, I am sure, throughout the country; that is, the tax proposal put forth by the administration as well as the Republican leadership, the so-called unified tax proposal. This is a Republican proposal that comes before the country. I think it is essential to read both the tax proposal along with the budget we are debating on the floor together.

There are a lot of ways to describe what the tax proposal is all about. I will describe it very bluntly, in my own words. This tax proposal is, for sure, a giveaway to the wealthy. The superrich do quite well. Big corporations do very well. The middle class does not do well at all at the end of the day.

Why do I say that? Because there have been a number of analyses done of the proposal. Even the proposal, as it stands now, will have more analyses done when the bill is actually introduced, but in terms of what is on paper now, you have, for example, the Center on Budget and Policy Priorities stating that by the year 2027—at the end of the 10 years—80 percent of the tax cut goes to the top 1 percent.

There is another analysis that is even more pointed in terms of the year. You don't have to wait until 2027 to figure out what is happening to the top 1 percent. Here is what the Tax Policy Center says with regard to the tax benefit that accrues to the top 1 percent and also what would accrue to the top 0.1 percent. The top 1 percent is roughly those making above \$730,000. The top 0.1 percent, of course, is even higher. Here is what the Tax Policy Center said in September based upon the proposals so far. Table 2 in the report says the following: Starting in 2018—the assumption here is that the tax proposal as currently crafted would happen this year. If it were to pass this year, in 2018—the 2018 tax year—the top 1 percent would get a tax cut of \$146,470. That is the first year of the tax cut for the top 1 percent, \$146,000. How about the top 0.1 percent, a very small number of extraordinarily wealthy Americans? They get \$747,580—roughly, \$747,000 in a tax cut. That is just in year one. We could provide more examples year after year, but you get the picture that a lot of the tax cuts, if there are any, will be shifted to the top 1 percent and the 0.1 percent.

When they do that, when they have a proposal that points in that direction

in terms of the tax bill, what happens in the budget bill that is related to that?

It is very simple. The budget bill will cut Medicaid, as Senator SANDERS referred to, by over \$1 trillion. The exact number is \$1.056 trillion over 10 years. Let's call it a \$1 trillion cut to Medicaid over 10 years. That is, basically, what it is. With regard to Medicare, the cut is \$473 billion in the budget. Now, the difference between the two bills—or the two proposals, really—is that the budget proposal is a bill. So we know the exact details there. The tax proposal has some specificity, and some areas are not as specific, but the benefits to the wealthy are rather specific.

The Republican plan is to use the proposed \$1.5 trillion in cuts to those two programs—when you add the \$1 trillion cut to Medicaid to the \$473 billion cut to Medicare—to pay for the \$1.5 trillion tax cut to corporations. I think it is obscene to cut those programs and then use those dollars for a corporate tax cut. Notice that nothing about that is connected to the middle class and that nothing about that is focused on folks who are trying to get into the middle class. It is really a corporate tax cut that is paid for by cuts to Medicare and Medicaid.

I will limit my remarks today to Medicaid because that is what this amendment is about. This amendment seeks to restore at least the Medicaid cut of \$1 trillion. So that is what we are focused on.

What is Medicaid? There are a lot of ways to describe it, but Medicaid covers 40 percent of all of the children in the country. If you are in Medicaid and you have the opportunity to take your child to the doctor and get checkups and all of the benefits that you get from Medicaid, you get to benefit from what is called early periodic screening, diagnosis, and testing. So a child who might be from a low-income family—and is, in the case of Medicaid—not only gets coverage but benefits from the early screening, early diagnosis, and early testing. All of those benefits go to that child, and 40 percent of the Nation's children are covered by Medicaid.

The other number to know, which is rather startling, is that 60 percent of all of the children in the country who have disabilities are covered by Medicaid. Of course, that is not limited to children from families who have lower incomes. You could have a family who has a rather high income—a middle-class income or much higher than that—who might have healthcare through the family's employer, but if the child has a disability, especially a profound disability, the family relies on Medicaid. So that is the program that we are talking about.

We know, as well, that Medicaid covers half of all of the births in the country. There are millions of births every year that are covered by Medicaid.

How about nursing homes? Medicaid pays for nursing home care for our par-

ents, our grandparents, and our family members. If that were not the case, on average, you would see something on the order of \$75,000 in terms of annual expenses, which would force countless middle-class families out of their homes and deplete their hard-earned savings. That would be a big expense if it were not for the benefit of having Medicaid in the context of one's long-term care in a nursing home.

In addition to paying for 45 percent of all of the births, the other 45 percent is that of school districts in the country that use Medicaid funds to pay for medical and therapy services for kids in school who are receiving special education. We could go on and on.

Let me make one other point. I mentioned that 60 percent of children with disabilities are covered. The Medicaid Program also makes it possible for millions of people with disabilities, including adults, to live in their own homes—to have the dignity, even having a disability, of staying in their own homes. Medicaid also makes it possible for those with disabilities to get to work and to be an active part of the workforce. The program also helps to fund schools to be able to provide the physical, occupational, and speech therapy services to students with disabilities. For all of these reasons and more, what we seek to do with this amendment is to restore the more than \$1 trillion cut to Medicaid.

We all have the opportunity in the Senate to receive letters from constituents—sometimes handwritten, sometimes typewritten, sometimes by way of email, or otherwise—who communicate to us about the issues of the day. One of the most compelling letters that I have ever received in the context of healthcare and, particularly, in the context of Medicaid is from Pam Simpson. She is from Southeastern Pennsylvania. Pam wrote to me and described in rather specific detail about the challenges her son, Rowan, faces as a child with autism spectrum disorder and what his life was like before Medicaid and what his life was like after Medicaid. I will not dwell on the “before.” I will focus on how his life has changed with Medicaid.

Pam tells me that in late January of 2016 she applied for medical assistance for her son Rowan. She goes on to write about the wraparound services that came from Medicaid after her son Rowan was enrolled, which included a behavioral specialist consultant and a therapeutic staff support worker to help her son Rowan. It reads that the behavioral specialist evaluated Rowan while he was at daycare and “put a treatment plan together to help guide the therapeutic support, who was then able to provide support to Rowan while he was at daycare. The wrap-around services have been a Godsend.” That is what we were told in the letter from Pam Simpson.

I will conclude because I know that we are short on time.

Pam Simpson described the before and after. Then, in the letter, she was

pleading with me to make sure that I do not take any steps that will cut Medicaid. She wrote about the adverse impact on her family and, obviously, the adverse impact on her son Rowan, who is the recipient of Medicaid.

In addition to reminding me about his circumstances and hers, she concluded the letter in this way:

Please think of my 9 month old daughter, Luna, who smiles and laughs at her brother daily; she will have to care for Rowan later in her life after we are gone. Overall, we are desperately in need of Rowan's Medicaid assistance and would be devastated if we lost these benefits.

She is one mother from one family who is talking about the adverse impact of there being cuts to Medicaid. I would urge my colleagues to support this amendment to make sure that the \$1 trillion that has been taken away from the Medicaid Program is restored in this budget bill that we are debating today.

I yield the floor.

The PRESIDING OFFICER. The Senator from Texas.

Mr. CORNYN. Mr. President, I assure our colleague from Pennsylvania that nothing in this budget resolution will deprive any person of the benefits they receive under Medicaid—no one. This budget resolution will not do that to anyone in the country. I can promise him that.

It is ironic, though, to hear my colleagues talk about cuts in Medicaid when no one is proposing cuts in Medicaid—no one. All we are talking about is reducing the rate of increase in the growth of a very important and necessary entitlement program. Someday, when they grow up, these same children are going to have to pay back the money that we have borrowed in order to sustain these programs today. So we need to look at the whole picture here and learn and figure out how we can meet our current needs but also be responsible enough not to spend money today that our children and grandchildren are going to have to pay back tomorrow.

Mr. President, I have come to the floor to talk primarily about tax reform because that is going to be the task that we undertake following the passage of the budget resolution.

The President of the United States invited the members of the Senate Finance Committee over to the White House, and I have just returned from that meeting. It was a bipartisan meeting of the tax-writing committee in the Senate. That is what the Senate Finance Committee is. We heard during the discussions that the President's preference would be for this to be done on a bipartisan basis, and there was no one there present who said: We insist that this be done on a partisan basis. In other words, everybody there agreed with the President that it would be better for the country and that we would be able to come up with a better product—it would be durable, and it would be sustainable—if, in fact, we

were able to do so on a bipartisan basis.

In taking that to heart, Chairman HATCH, who is the chairman of the Senate Finance Committee, has previously stated his intention to have an open amendment process in the Senate Finance Committee. Typically, what happens is that there is some base bill—sometimes referred to as the chairman's mark—that is the starting place for legislation in our committees. What we do is to come up with what we think represents the closest thing to a consensus of those who are interested, actually, in pro-growth tax reform and what that would look like, and then open it up to Democrats and Republicans alike to offer their amendments to change it. If they have a majority vote in the committee, it will pass and change the bill. If they have a vote and it loses, then the bill will stay as it is.

I am, frankly, a little bit surprised to hear from some of our colleagues that they actually want us to avoid the committee process and want us to come out here on the floor and come up with a bill that all 100 Senators can agree to. That is a terrible way to operate. It is, basically, a recipe for failure.

What we need to do is to return to what we call regular order around here. All that means is this: Let's go through the traditional process of legislating, moving bills through the committee, and letting everybody participate. Then the majority leader can bring a bill to the floor with there being the same opportunity to offer amendments and to have votes. If you get a majority vote, you win, and your amendment is adopted. If you lose the vote, then it is not, and it does not change the content of the bill.

I really wonder whether we ought to go back to that old cartoon that talks about how a bill becomes a law. I remember when I was growing up "I am just a bill on Capitol Hill" or however the lingo goes. Some people have seen that on the internet. Even some of the pages here, who are much younger than I am, are shaking their heads, indicating they recall that. That is how a bill becomes a law. Our colleagues across the aisle act like this is a revelation, that this is somehow unprecedented and is a terrible way to do business.

Consistent with what the President has requested and what we would like on a bipartisan basis, let's give that a try. That is what we talked about over at the White House, and I think we owe it to the American people. Honestly, I think that if we were able to come up with a bipartisan tax reform bill, the country would be astonished—it would be shocked—that we were actually working together in the best interest of the American people, rather than relying on the same old, tired talking points and being sort of ensconced in our own bunkers, lobbing shots across some demilitarized zone at each other, politically. I think the American people are tired of that. Frankly, some of

us who have been here a while are frustrated by the lack of productivity and by resorting to those same old tired talking points, living in these bunkers and not getting as much done as we need to for the American people.

There is a good reason why large-scale changes in our Tax Code haven't been made since 1986, and that is because it is hard. It is hard to get a consensus on a bipartisan basis, but it is long overdue, and the American people are demanding it.

The first step in the process of passing pro-growth tax reform that will leave you with more of what you earn in your pocket and will actually raise the living standards of hard-working families is for us to pass a budget resolution this week to give the Congress the tools we need to get the job done. Now, it may very well be—well, I can hope, anyway—that we won't need to resort to the technical tools we get from a budget resolution, the reconciliation instructions, and that we can actually do this on a bipartisan basis, but if we can't, then this budget resolution will provide a roadmap for tax reform and provide a pathway to get our Federal spending under control, not by cutting but by reducing the rate of growth in some of our programs.

I don't know anybody who believes that the current Tax Code is working. One of the flaws in our Tax Code is that it favors production overseas as opposed to buying and building in America. It keeps overseas trillions of dollars that could be brought back here and used productively growing businesses, creating jobs, and increasing wages. Keeping your corporate headquarters in Dallas or Denton instead of Delhi or Dubai shouldn't be a disadvantage, although that is what happens under our current Tax Code.

Of course, we know that for every provision in the Tax Code, there is some lobbyist, some entrenched special interest that is going to fight like the dickens to keep that provision in the Tax Code. We have already heard some of the lazy arguments and the scare-mongering that are always based on unjustifiable assumptions. In this case, there are some people who say: Well, if we let people actually keep more of what they earn, it won't change their behavior at all. They say: If we let businesses keep more of what a business earns, they won't invest it in their own business and create new jobs. I think that defies common sense, and it defies experience. That is why we see, on the business side, countries like Ireland, which used to have one of the highest tax rates in the world, or the United Kingdom, cutting their business tax rate—because they realize that brings businesses to their country, it creates jobs, and it helps grow the economy and make a lot of other important things possible.

Two recent studies illustrate why the naysayers are off base. One is by the White House Council of Economic Advisers and shows a clear linkage be-

tween corporate tax rates and real wages. It shows that reducing the corporate rate—this may not seem obvious on its face, but this study says that reducing the business rate for corporations from 35 percent to 20 percent will translate into a minimum of a \$4,000 increase in income for the average household. The second study comes from another expert at Boston University and concludes that lowering the corporate rate from 35 to 20 percent will mean a rise in income of \$3,500 per household.

This used to be a bipartisan acknowledgment. I remember that in 2011 President Obama gave a speech to a joint session of Congress where he acknowledged that we needed to cut our business rates to bring that money back here onshore and to keep our businesses from moving to other countries.

I mentioned several times on the floor recently that I was shocked when I read an article a couple weekends ago that said that IBM—one of the largest corporations in the world—has more employees in India than it does in the United States. I am sure that is caused by a number of factors—access to a workforce, a well-trained workforce, the cost of doing business—but it has to be influenced by our highest tax rate in the world.

These authors say the new plan that has been proposed by Republicans will raise the growth of the economy between 3 percent and 5 percent and real wages between 4 percent and 7 percent. If you cut corporate rates from the highest in the world to 20 percent, it will raise the wages of workers from 4 percent to 7 percent. Both of these studies suggest that tax reform will benefit working Americans.

I have to tell you that the President made this point over and over again at the meeting we had this morning. He said: I am not interested in giving tax breaks to the wealthy. I want more middle-class, hard-working families to see the benefit of tax reform. He said: People who are wealthy are doing just fine. They don't need any help in the Tax Code.

But the people who do need help are hard-working families who are seeing stagnant wages or seeing their standard of living decrease because of their high tax rates. So who in good faith could stand in the way of this happening? Who would stop us from giving workers a raise?

Well, we are ready to hear all the preaching. I know it is coming, but that shouldn't deter us from doing our designated task. We shouldn't allow petty ignorance to go unchallenged, and the sort of deliberate class warfare that pits different taxpayers against each other—we should not tolerate that.

Let me conclude because I know other colleagues want to speak. The American people are anxious, and they are frustrated. They are upset with what they see happening in Washington—or I should say not happening

in Washington. The reason is because they want us to realize the two points I just mentioned. They are waiting for us to get it and to base our fiscal policy on what is honest and true.

We can't ignore this issue any longer, and we will not—first by passing the budget resolution this week and then moving on a bipartisan basis through the Senate Finance Committee, the House Ways and Means Committee, to come up, hopefully, with a consensus tax reform plan that will get our economy growing again and allow hard-working American workers to keep more of what they earn and, in the process, help improve their standard of living.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from South Carolina.

Mr. SCOTT. Thank you, Mr. President.

Mr. President, so often when you hear folks speak in Washington, it sounds as if we are only speaking to ourselves because most people around the country simply cannot understand what we are talking about when it comes to tax reform. We talk about repatriation and going from a global system to a territorial system and preventing inversions and the number of cohorts on the individual side and passthroughs and corporate cuts. We talk about static scores versus dynamic scores. Too often, too many of us speak in a language that no one truly appreciates or understands.

From my perspective, tax reform is really about two very simple pillars. The first pillar is, how do we increase the take-home pay of the average person in this country, and how do we make sure the jobs of the future are created here in the good old U.S. of A?

Mr. President, I was privileged to grow up in a home with a strong, powerful, optimistic mother. She raised two boys on her own. I will tell you, when you think about the challenges of single moms today, I think about the one who raised me. I think back to the times when she was working 16 hours each day 3 days a week and 8 hours a day a couple days a week. She was a nurse's aide. She wasn't an LPN or an RN. She wasn't even a CNA. She was simply a nurse's aide, which means for several hours each day of her shift she changed bedpans, she rolled patients over.

So when I think about the average single mom, with a couple of kids in the household, whose average income today is less than \$36,000 a year, I think to myself, how are we going to make sure that single mother takes home more of her hard-earned money? Tax reform is the fastest way for us here in Washington to actually translate our activities to that household. See, if we take less out of her paycheck, she gets to take home more of her money.

Some have joked about the fact that I said hashtag "keep yo money." Why do I say that? Well, it is the way we speak at home, No. 1, and No. 2, it sim-

plifies and crystallizes whom we are talking about. We are simply talking about single moms like mine. We are talking about folks who work hard every day, who are strapped, challenged, with very little margin in their schedules and even less in their paychecks.

The average American—I heard that somewhere around 50 percent of Americans do not have \$500 in their savings account. When we are talking about tax reform, we are talking about increasing the margin for a family.

The second major pillar of tax reform is simply making sure that the jobs of the future are created here at home. Well, simple question: How do you do that? The answer is even simpler. When you look around the globe, you find very carefully and critically and simply that there are countries that have a tax rate on their business production of around 12.5 percent. The competition for countries like ours—say, the OECD, high-income countries; there are about 39 of them—the average tax rate is 22 percent. Our corporate tax rate is 35 percent. It doesn't take a genius to figure out that the difference between 35 and 22 is 13 percent, but more importantly, there are fewer jobs created here at home.

That is a problem we should solve. We solve that problem by making sure our corporate tax rate is competitive with our global competitors—common sense, some would suggest. I would suggest they are right. But not only that—whether you are on the left or the right, economists on both sides and our current President Trump and our former President Obama agreed on one thing—and we should all stop and celebrate when we have agreement on both sides—they both say that the corporate tax must come down because a part of who pays the price of the corporate tax are the workers. Some have said that 25 percent of the corporate taxes are paid by corporate workers, and others have said it is 80 percent.

Here is what we know: Our workers in this country take home less of their money because our corporate tax rate is too high. We can do something about that.

So when we talk about tax reform, when we talk about the importance of inversions being eliminated, satisfying the need to grow our economy, let's keep it simple. Let's talk about moms and dads like my single mom, income under \$36,000. Can we make sure she takes more of her money home so she can take care of her two kids? The answer is yes, and we should do that ASAP.

The PRESIDING OFFICER (Mr. COTTON). The Senator from North Dakota.

Mr. HOEVEN. Mr. President, I am pleased to follow the distinguished Senator from South Carolina and appreciate very much his remarks and how he does such a good job of really explaining why this tax relief is so very important.

I rise today to talk about the need for tax relief and how our Tax Code is

now both outdated, very complex, and again, as my esteemed colleague from South Carolina said, it is past time to provide tax relief for our Nation's families, farmers, ranchers, and small businesses. That is what passing this legislation is all about—providing much needed tax relief for our hard-working citizens. As I said, it is past time to modernize our outdated American Tax Code and bring it into the 21st century. We need to do so to ensure that American businesses can compete on the global stage; it is a global economy, and we must compete. And it is very much focused on our efforts to bring tax relief to middle-class families, who have been struggling to get ahead and stay ahead over the last decade.

As I said, the Senate this week is taking the first step—a very important step—toward enacting pro-growth tax reform by passing a budget resolution that provides the path toward improving our economic growth and putting more money back into the pockets of hard-working American people. Voting for this budget will enable us to move forward to enact that tax relief, again, not only for our families, but for farmers, ranchers, and small businesses across this country. Small business is the absolute backbone of our economy, and that is where the vast majority of jobs are created.

It is very important to understand and realize that this is not just about tax relief—making sure that, after taxes, hard-working Americans keep more of their money in their pocket, again, as so eloquently detailed by the Senator from South Carolina—but it is also about growing our economy. This is also pro-growth. This is about stimulating economic growth, meaning more jobs and, as the businesses that create those jobs invest the capital, create those jobs as they compete for labor, that also moves wages and income higher. So think about it. For that hard-working American, it is not only about reducing his or her tax burden, it is about increasing their wages and income. That is the rising tide that lifts all boats, so it is both. It is both about improving wages and income, as well as reducing the tax burden.

The recently released tax blueprint proposes sweeping tax reform, tax relief that will benefit working families and small businesses across the country while promoting job creation, economic growth, and global competitiveness.

This country was built on hard work by individuals and families who strive each and every day to make ends meet, provide for their loved ones, and plan for retirement, but this past decade has seen too many families struggling to get by. The current Tax Code is complex; it is riddled with loopholes. That not only does nothing to help our hard-working families keep more of their money, it makes it very difficult to even fill out their tax returns.

Tax relief will help individuals and families in my State of North Dakota

and across the country to get ahead by generating new jobs through economic growth, as I said, while also lowering their overall tax burden so that they keep more of their paycheck. For example, by doubling the standard deduction, we will eliminate taxes on the first \$12,000 earned by an individual and \$24,000 earned by a married couple, effectively establishing a 0-percent tax rate up to \$24,000. This means that the nearly 81 percent of North Dakotans who claim the standard deduction—again, my State—will see a significant increase in their take-home pay, and that is true across the country.

Our tax framework aims to generate greater opportunities for small business owners and farmers, helping them to become more competitive. Remember, we all compete in a global economy now, so how do we help our farmers, our ranchers, our small businesses become more competitive?

Small business represents nearly 96 percent of all employers in my State, and while we have fostered a business-friendly environment in North Dakota, the Federal Tax Code continues to place undue burdens on our small businesses that operate across North Dakota and across the other 49 States. That includes our farmers and ranchers, who can pay a marginal tax rate as high as almost 45 percent, which is nearly twice the rate of the rest of the industrialized world.

The tax framework follows an example that we have set, and the tax framework that we have proposed will restore economic opportunity and, as I said, enact a pro-growth tax code for our country.

Last week, I hosted tax reform sessions and roundtables across North Dakota to hear directly from our small businesses and also from ag leaders, our farm leaders, on their priorities. I want to talk about some of those priorities in agriculture for just a minute. Agriculture is No. 1 in North Dakota. We are a huge energy State, as well, but agriculture is and always will be No. 1 in our State. So when we talk about tax relief, we need to talk about tax relief for our farmers and our ranchers.

The right tax reform will help our farmers continue to provide the highest quality, lowest cost food supply in the world, which benefits every single American every single day. So that includes reducing the tax burden on these hard-working farmers and across the board for small businesses which, as I said, are the job creators in our economy, in our country. The biggest way we do that is to drop that rate for small business to 25 percent. That is a huge step forward. It not only makes our farms, ranches, and small businesses across the country more competitive, but it generates the economic growth that is so important for job creation and higher wages.

Another important issue is, in this framework, we eliminate the death tax or the estate tax. The death tax can re-

sult in double and sometimes triple taxation of income. For example, an individual's wages are taxed when they are earned, and interest, dividends, and capital gains from saved wages are taxed again. The death tax hits those earnings again when an individual dies.

The average farmer today is 60 years old. The average farmer is 60 years old, and we continually see fewer and fewer young people able to get into the business of farming. With a tax code that disincentivizes passing down the family farm to the next generation, how do we expect to feed our Nation and, in fact, the world, which is exactly what we do?

The estate tax also stifles economic growth and reduces our Nation's competitiveness. A study by the Joint Economic Committee in 2012 found that the death tax had destroyed \$1.1 trillion in capital stock in the economy, and, of course, less capital investment means fewer jobs. Eliminating the death tax will encourage individuals to save, grow our economy, and, according to the Tax Foundation, will increase the capital investment reinvested back into our economy.

Additionally many of our producers, our farmers, and other small businesses do not have access to the equity they need to operate, so they rely heavily on debt financing to fund their businesses, and that is particularly true for new and beginning enterprises. Our Tax Code should incentivize our Nation's entrepreneurs to start their business or farm operation and allow them to grow and prosper. That is why it is a priority—certainly one of my priorities—that as we do tax reform, we maintain the ability of these businesses to deduct from their taxes the interest they pay on their debt in order to maintain a level playing field for small business.

Think about a family farmer out there. When family farmers need capital, it is very hard for them to go out and get equity. So they have to borrow that money in order to buy equipment and invest in their enterprises, and that is why the interest deduction for farmers is so very, very important. They don't have access to that equity capital; they have to borrow their money, which is a huge cost to their operation, and that is why the interest deduction for our farmers and for our ranchers is so very important.

Also, expensing is important for farmers and ranchers, and this is important for all small businesses. Being able to expense what they invest in their business makes a huge difference. Equipment, business supplies, and other capital expenditures can be very costly. For example, a new combine nowadays probably costs about one-half million dollars. For farmers to come up with one-half million dollars to buy a combine, which they obviously need, is hard to do unless they are able to expense that investment and deduct the interest on the debt that goes with it.

The tax framework we have proposed would allow businesses to immediately

write off or expense the cost of new investment and business assets, effectively reinvesting in our Nation's businesses and helping to drive economic growth. It will allow businesses to increase investment and, again, increase job creation and wages. I would propose that we have full expensing for the first 5 years—that is great—but we should also on a long-term basis keep the section 179 expensing provision, which we have worked very hard to make permanent and which should be retained in this new Tax Code for the long-term, as we get beyond the first 5 years, as part of tax reform and tax relief that really works for our ag sector.

So these are some of the priorities we will be working on to include in our tax relief package to ensure that our farmers, our ranchers, and our ag industry continue to remain strong and really the leaders worldwide when it comes to, as I said, not only producing the highest quality but the lowest cost food supply in the world, which benefits every American every single day.

Tax reform is about getting the American economy going and growing, it is about creating jobs, and it is about creating jobs here at home, not overseas. It is about bringing that capital that is stranded overseas and repatriating it back to America and creating jobs in this country.

I urge my colleagues on both sides of the aisle to work together. We need to pass this budget, and we need to pass tax reform for the hard-working people of North Dakota and for hard-working Americans across this great country.

I yield the floor.

The PRESIDING OFFICER. The Senator from West Virginia.

Mrs. CAPITO. Mr. President, I am very pleased to be here on the floor of the U.S. Senate with my colleague, the Senator from North Dakota, who just talked a lot about some of the details but also some of the results of the tax reform that we are talking about. Also, I was very inspired to hear Senator SCOTT from South Carolina talk about how he believes—and I believe—that tax reform for someone like his mother, who was a nursing assistant raising two boys as a single mom, will have great impact on her. We all have a story to tell, and that is why I think this tax reform bill that we are talking about will be, can be, and should be very impactful for everyone across this great land.

My colleagues and I have talked a lot about this over the last several weeks because it really presents an incredible opportunity for us to make a difference for every American family, every American business, and individuals from all walks of life.

Just last week, when I was home in West Virginia, I had a small business roundtable. I hosted about seven or eight owners of small businesses, and we sat down to talk about tax reform and what kinds of impacts this would have on them, their businesses, and the people they employ. It didn't take long

because the first question I asked, right off the bat, was: What does tax reform mean to you? Well, they didn't say "Tax breaks for the wealthy" because that is not what they believe and that is not what I believe.

We had a woman who has a family-owned business. She employs six people as a highly technical, small manufacturer. She said that what tax relief means to her and her small business is that after she trains people—it takes a year and a half to train—a lot of them will leave and go to a bigger company because they are searching for a higher wage. She said: What I am going to be able to do is reward the good workers in my business and raise their wages so they will stay.

I almost closed my book and left. I said: Well, do I need to hear anything more? These are the impacts, I think, tax reform will have on small businesses.

I had another person there who employs 36 people in a communications company. What does tax reform mean to you? She said: Well, I have two locations. I have 36 people evenly split between the two locations. But in communications you really have to modernize your IT for graphics and be able to do the best communications and advertising you can do. That is expensive. It is really expensive. She said: What tax reform means to me is, I am going to be able to modernize my infrastructure, my IT, my software, and still keep the 36 people who work for me. And she said: I am looking next year to hire another six, and this gives me the certainty to be able to do that.

Well, I almost closed my book up and left then. What does that mean? That means more investments. Somebody is selling that software. Somebody is creating that software—hopefully, in this country—and somebody is going to be the beneficiary of that increased investment in a small business.

I heard about raising wages. I heard about what economic growth will do to a small business in a small State. I heard Senator HOEVEN say 96 percent of business in North Dakota is small business, and 95 percent of business in West Virginia is small business.

So these efforts will be about transforming our economy. For too long, we have been living with a stagnant economy, with too few opportunities, and with people feeling like they just can't get ahead. Rural America has really felt this, and many of the communities in my State and around the country have felt these effects of this stagnation, this lack of confidence, this feeling that you can't get ahead. You are not ready to spend the money.

No. 1, you don't have it because you are paying too high taxes. No. 2, you don't want to spend it because you don't have the confidence that the economy is going to move. That is what this is about today. We have a chance to transform this and create opportunities, reform our Tax Code, and deliver pro-growth legislative solu-

tions. We haven't done this for decades. It is way past time to make a real difference and make a system that is more transparent, a system that is simple.

Something I don't think we talk about enough is tax simplification. How welcome that would be to probably everybody seated in the Gallery here today, and millions across the country, when they look at the time and effort and money they spend to prepare a complicated tax return, when tax simplification would free them from a lot of that burden.

Most of all, we want a system that is fair and the kind of system that rewards hard-working families and puts more money in the pockets of those who earn it. You think, what would you do with it. I think everybody could come up with something they could do. They might want to save for retirement. They might want to go on vacation. They might need to do repairs for their home. They might want to buy a new pair of shoes for their child or a new car. There are all kinds of ways that people are holding back because they don't have the confidence. If they have that money in their pocket, then the confidence will be there in the future, and they are going to invest. They will invest in their lives, their families, their homes, their businesses.

Before we can move forward, we must pass this budget. This budget resolution before us today reins in Federal spending and provides new prospects for our businesses and our families. It paves the way for a tax code overhaul and creates a pathway to greater prosperity. I heard the Senator from Texas saying we would love to have a bipartisan tax reform measure in front of us. When we all see what the results of this are going to be, we should be able to join together, but we need this budget resolution to make sure that what we have talked about for more than several months and a year is going to come to fruition.

A vote for this budget is a vote to provide tax relief for hard-working, middle-income Americans. It is a vote to lower taxes on families with children. It is a vote to incentivize companies to invest domestically and create jobs in this country. That is what they tell us they want to do. I believe they know an investment in this country with their capital and their people is a much more solid investment for their company's future than any investment outside of this country.

It is very hard to think that any of my Senate colleagues, Republican or Democratic, would not want to support these goals. So passing this resolution creates a once-in-a-generation opportunity to reform our Tax Code in a way that will move our economy forward. Our country will move forward.

I urge my colleagues to vote for the budget and to begin the process of delivering tax reform that will help so many people in my State of West Virginia and across this country. We can-

not let this opportunity slip by. I am going to do my best to make sure it doesn't. Thank you.

I yield back.

The PRESIDING OFFICER. The Senator from Wyoming.

AMENDMENTS NOS. 1144, 1119, 1150, 1146, 1120, AND 1151 TO AMENDMENT NO. 1116

Mr. ENZI. Mr. President, I call up the following amendments en bloc and ask unanimous consent that they be reported by number and that the rollcall votes in relation to the amendments occur in the order listed: Hatch No. 1144, Sanders No. 1119, Nelson No. 1150, Heller No. 1146, Sanders No. 1120, and Collins No. 1151.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

The clerk will report the amendments en bloc by number.

The senior assistant legislative clerk read as follows:

The Senator from Wyoming [Mr. ENZI], for others, proposes amendments numbered 1144, 1119, 1150, 1146, 1120, and 1151 en bloc to amendment No. 1116.

The amendments are as follows:

AMENDMENT NO. 1144

(Purpose: To establish a deficit-neutral reserve fund relating to protecting Medicare and Medicaid)

At the end of title III, add the following:

SEC. 3 DEFICIT-NEUTRAL RESERVE FUND RELATING TO PROTECTING MEDICARE AND MEDICAID.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to protecting the Medicaid program under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.), which may include strengthening and improving Medicaid for the most vulnerable populations, and extending the life of the Federal Hospital Insurance Trust Fund by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

AMENDMENT NO. 1119

(Purpose: To provide additional resources to restore the \$1,000,000,000 in cuts to Medicaid paid for by reducing the tax breaks for the wealthy)

On page 3, line 12, increase the amount by \$20,557,000,000.

On page 3, line 13, increase the amount by \$36,830,000,000.

On page 4, line 1, increase the amount by \$55,406,000,000.

On page 4, line 2, increase the amount by \$77,864,000,000.

On page 4, line 3, increase the amount by \$95,078,000,000.

On page 4, line 4, increase the amount by \$109,914,000,000.

On page 4, line 5, increase the amount by \$135,221,000,000.

On page 4, line 6, increase the amount by \$156,504,000,000.

On page 4, line 7, increase the amount by \$175,071,000,000.

On page 4, line 8, increase the amount by \$193,849,000,000.

On page 4, line 12 decrease the amount by \$20,557,000,000.
 On page 4, line 13, decrease the amount by \$36,830,000,000.
 On page 4, line 14, decrease the amount by \$55,406,000,000.
 On page 4, line 15, decrease the amount by \$77,864,000,000.
 On page 4, line 16, decrease the amount by \$95,078,000,000.
 On page 4, line 17, decrease the amount by \$109,914,000,000.
 On page 4, line 18, decrease the amount by \$135,221,000,000.
 On page 4, line 19, decrease the amount by \$156,504,000,000.
 On page 4, line 20, decrease the amount by \$175,071,000,000.
 On page 4, line 21, decrease the amount by \$193,849,000,000.
 On page 4, line 25, increase the amount by \$20,557,000,000.
 On page 5, line 1, increase the amount by \$36,830,000,000.
 On page 5, line 2, increase the amount by \$55,406,000,000.
 On page 5, line 3, increase the amount by \$77,864,000,000.
 On page 5, line 4, increase the amount by \$95,078,000,000.
 On page 5, line 5, increase the amount by \$109,914,000,000.
 On page 5, line 6, increase the amount by \$135,221,000,000.
 On page 5, line 7, increase the amount by \$156,504,000,000.
 On page 5, line 8, increase the amount by \$175,071,000,000.
 On page 5, line 9, increase the amount by \$193,849,000,000.
 On page 5, line 13, increase the amount by \$20,557,000,000.
 On page 5, line 14, increase the amount by \$36,830,000,000.
 On page 5, line 15, increase the amount by \$55,406,000,000.
 On page 5, line 16, increase the amount by \$77,864,000,000.
 On page 5, line 17, increase the amount by \$95,078,000,000.
 On page 5, line 18, increase the amount by \$109,914,000,000.
 On page 5, line 19, increase the amount by \$135,221,000,000.
 On page 5, line 20, increase the amount by \$156,504,000,000.
 On page 5, line 21, increase the amount by \$175,071,000,000.
 On page 5, line 22, increase the amount by \$193,849,000,000.
 On page 24, line 11, increase the amount by \$20,557,000,000.
 On page 24, line 12, increase the amount by \$36,830,000,000.
 On page 24, line 15, increase the amount by \$36,830,000,000.
 On page 24, line 16, increase the amount by \$55,406,000,000.
 On page 24, line 19, increase the amount by \$55,406,000,000.
 On page 24, line 20, increase the amount by \$77,864,000,000.
 On page 24, line 23, increase the amount by \$77,864,000,000.
 On page 24, line 24, increase the amount by \$95,078,000,000.
 On page 25, line 2, increase the amount by \$95,078,000,000.
 On page 25, line 3 increase the amount by \$109,914,000,000.
 On page 25, line 6, increase the amount by \$109,914,000,000.
 On page 25, line 7, increase the amount by \$135,221,000,000.
 On page 25, line 10, increase the amount by \$135,221,000,000.
 On page 25, line 11, increase the amount by \$135,221,000,000.

On page 25, line 14, increase the amount by \$156,504,000,000.
 On page 25, line 15, increase the amount by \$156,504,000,000.
 On page 25, line 18, increase the amount by \$175,071,000,000.
 On page 25, line 19, increase the amount by \$175,071,000,000.
 On page 25, line 22, increase the amount by \$193,849,000,000.
 On page 25, line 23, increase the amount by \$193,849,000,000.

AMENDMENT NO. 1150

(Purpose: To provide additional resources to restore the \$473,000,000,000 in cuts to Medicare paid for by closing special interest tax loopholes)

On page 3, line 12, increase the amount by \$5,850,000,000.
 On page 3, line 13, increase the amount by \$12,300,000,000.
 On page 4, line 1, increase the amount by \$19,550,000,000.
 On page 4, line 2, increase the amount by \$27,900,000,000.
 On page 4, line 3, increase the amount by \$37,150,000,000.
 On page 4, line 4, increase the amount by \$47,600,000,000.
 On page 4, line 5, increase the amount by \$59,500,000,000.
 On page 4, line 6, increase the amount by \$71,850,000,000.
 On page 4, line 7, increase the amount by \$87,250,000,000.
 On page 4, line 8, increase the amount by \$103,950,000,000.
 On page 4, line 12, decrease the amount by \$5,850,000,000.
 On page 4, line 13, decrease the amount by \$12,300,000,000.
 On page 4, line 14, decrease the amount by \$19,550,000,000.
 On page 4, line 15, decrease the amount by \$27,900,000,000.
 On page 4, line 16, decrease the amount by \$37,150,000,000.
 On page 4, line 17, decrease the amount by \$47,600,000,000.
 On page 4, line 18, decrease the amount by \$59,500,000,000.
 On page 4, line 19, decrease the amount by \$71,850,000,000.
 On page 4, line 20, decrease the amount by \$87,250,000,000.
 On page 4, line 21, decrease the amount by \$103,950,000,000.
 On page 4, line 25, increase the amount by \$5,850,000,000.
 On page 5, line 1, increase the amount by \$12,300,000,000.
 On page 5, line 2, increase the amount by \$19,550,000,000.
 On page 5, line 3, increase the amount by \$27,900,000,000.
 On page 5, line 4, increase the amount by \$37,150,000,000.
 On page 5, line 5, increase the amount by \$47,600,000,000.
 On page 5, line 6, increase the amount by \$59,500,000,000.
 On page 5, line 7, increase the amount by \$71,850,000,000.
 On page 5, line 8, increase the amount by \$87,250,000,000.
 On page 5, line 9, increase the amount by \$103,950,000,000.
 On page 5, line 13, increase the amount by \$5,850,000,000.
 On page 5, line 14, increase the amount by \$12,300,000,000.
 On page 5, line 15, increase the amount by \$19,550,000,000.
 On page 5, line 16, increase the amount by \$27,900,000,000.
 On page 5, line 17, increase the amount by \$37,150,000,000.

On page 5, line 18, increase the amount by \$47,600,000,000.
 On page 5, line 19, increase the amount by \$59,500,000,000.
 On page 5, line 20, increase the amount by \$71,850,000,000.
 On page 5, line 21, increase the amount by \$87,250,000,000.
 On page 5, line 22, increase the amount by \$103,950,000,000.
 On page 26, line 2, increase the amount by \$5,850,000,000.
 On page 26, line 3, increase the amount by \$5,850,000,000.
 On page 26, line 6, increase the amount by \$12,300,000,000.
 On page 26, line 7, increase the amount by \$12,300,000,000.
 On page 26, line 10, increase the amount by \$19,550,000,000.
 On page 26, line 11, increase the amount by \$19,550,000,000.
 On page 26, line 14, increase the amount by \$27,900,000,000.
 On page 26, line 15, increase the amount by \$27,900,000,000.
 On page 26, line 18, increase the amount by \$37,150,000,000.
 On page 26, line 19, increase the amount by \$37,150,000,000.
 On page 26, line 22, increase the amount by \$47,600,000,000.
 On page 26, line 23, increase the amount by \$47,600,000,000.
 On page 27, line 2, increase the amount by \$59,500,000,000.
 On page 27, line 3, increase the amount by \$59,500,000,000.
 On page 27, line 6, increase the amount by \$71,850,000,000.
 On page 27, line 7, increase the amount by \$71,850,000,000.
 On page 27, line 10, increase the amount by \$87,250,000,000.
 On page 27, line 11, increase the amount by \$87,250,000,000.
 On page 27, line 14, increase the amount by \$103,950,000,000.
 On page 27, line 15, increase the amount by \$103,950,000,000.

AMENDMENT NO. 1146

(Purpose: To provide tax relief to American families with children to provide them with more money in their paychecks to make ends meet)

At the end of title III, add the following:

SEC. 3 DEFICIT-NEUTRAL RESERVE FUND RELATING TO THE PROVISION OF TAX RELIEF FOR FAMILIES WITH CHILDREN.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to changes in Federal tax laws, which may include lowering taxes on families with children, by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over the period of the total of fiscal years 2018 through 2027.

AMENDMENT NO. 1120

(Purpose: To ensure that there are no tax cuts for the top 1 percent of Americans)

At the end of title IV, add the following:

SEC. 4 POINT OF ORDER AGAINST ANY LEGISLATION THAT PROVIDES A TAX CUT FOR THE TOP 1 PERCENT OF THE WEALTHIEST INDIVIDUALS.

(a) POINT OF ORDER.—It shall not be in order in the Senate to consider any bill, joint resolution, motion, amendment,

amendment between the Houses, or conference report that provides a tax cut to the top 1 percent of individuals.

(b) **WAIVER AND APPEAL.**—Subsection (a) may be waived or suspended in the Senate only by an affirmative vote of three-fifths of the Members, duly chosen and sworn. An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under subsection (a).

AMENDMENT NO. 1151

(Purpose: To provide tax relief to small businesses and to include provisions to prevent upper-income taxpayers from sheltering income from taxation at the appropriate rate)

At the end of title III, add the following:

SEC. 3. DEFICIT-NEUTRAL RESERVE FUND RELATING TO THE PROVISION OF TAX RELIEF FOR SMALL BUSINESSES.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to changes in Federal tax laws, which may include the provision of tax relief for small businesses, along with provisions to prevent upper-income taxpayers from sheltering income from taxation at the appropriate rate, by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over the period of the total of fiscal years 2018 through 2027.

Mr. ENZI. Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from North Carolina.

Mr. TILLIS. Mr. President, while Senator ENZI is on the floor, I want to thank him for his leadership in the Budget Committee and taking us through this very important vote today.

I want to talk a little bit in terms that maybe people can understand what is going on here and what will be going on over the next few days.

What we are doing right now is passing a budget. Our budget is no different than your household budget, when you sit down and you figure out, over some period of time, how much money you have and how much money you need to spend, where maybe you need to spend more and maybe you need to spend less. That is all we are doing with this budget.

This budget is not the tax reform bill. That will come after we pass a budget, but if we don't pass this budget, there is no possible way we can actually pass tax reform. That is why I support this budget. That is why I will work to defeat any amendments that will prevent this budget from being passed. Then we can start having an honest discussion about what we need to do around tax reform.

I know the Senator from South Carolina did a great job, as he always does on the floor, talking about why he supports tax reform. He is somebody we should really listen to. He is somebody who came up through truly humble

means. You have people come on this floor and they talk about how the people who are supporting tax reform are just doing this for the billionaires and the rich.

I would encourage you to go out to the internet and take a look at Senator SCOTT's story and tell me if that is somebody predisposed to helping the rich. He is here to help the little guy. He is here to get the economy going so people can get back to work. He is here to actually create opportunities for wages to go up. He is here to actually do what we have been promising for 20 years and haven't done—almost 30 years.

Over that span of time, America has lost traction as the greatest economy that has ever existed. This tax reform measure, after we pass the budget, is to really get to a point to where States like West Virginia—you heard Senator CAPITO talk about 95 percent of the jobs created in West Virginia are small businesses. How could anybody sincerely come to this floor and say Senator CAPITO is only supporting this for the wealthy corporations? They just don't exist in any large number in West Virginia.

In my State, 80 percent of the jobs that are created are small businesses as well. So how anybody could suggest that there are those of us coming to the floor just talking about tax breaks for the rich and for corporations really need to go back and look at our States. Look at who is struggling and whom we are here trying to help. We get to the tax reform bill after we pass the budget. That is why I am going to support the budget.

Now, to some of my colleagues on this side of the aisle, the Founding Fathers did strive to create a more perfect Union, but they created an imperfect democratic process. This is the sausage factory we call democracy. It is not intended to be perfect, nor does it ever produce anything that is perfect legislation—something that is done and you never come back to it.

Those who come to this floor and say: Unless I can have that perfect, I am not willing to support the good, they really need to go back and rethink why they are here. We are here to start fulfilling promises. You don't do it by coming onto this floor and saying: I really want to do tax reform but only if it is my perfect solution. You start by making progress. Then you build on that progress. You start getting the economy to grow, and you use those resources to better fund the most challenged people we have in this Nation, use those resources to grow the economy and give younger people an opportunity to realize the American dream the way I did back in the 1980s.

That is why we have to pass this budget. That is why we have to set aside our personal preferences for something far better than probably will ever come out of this Chamber but something good that begins to fulfill the promises we made to the American people.

When we get past the budget, we are going to do something called vote-arama tomorrow. Vote-arama is an interesting process, mainly because it is a bunch of votes that don't mean anything. There are going to be people who come up here, and they will file a bill. It will go up or down. Even if it goes up, it doesn't have the force of law.

Tomorrow, if you are here, it is a lot like going to good theater. At the end of the day, the only thing that matters is the final vote, and that is the vote on the budget. That is something every single person in this Chamber should support. Then we need to move on to tax reform that has a meaningful, lasting impact for the poorest, most challenged people in this country. It is not about tax breaks for the rich. It is not about tax breaks for corporations. It is about small businesses in West Virginia, North Carolina, South Carolina or across this Nation that need help. It is about those employees that, if we do this right, will be making more money. They will have more money to pay their bills. It is about making a conscious decision about how much money we can spend on Medicaid and to be absolutely certain we can fulfill the promise to people challenged by it. It is about fulfilling the promise to people on Social Security and Medicare, to make sure those programs can fulfill the promises we made.

This isn't about absolute cuts to Medicaid. This is about how much it should grow every single year to be absolutely certain those programs are going to be there 10, 15, and 20 years from now. If you have an opportunity to sit up in the Gallery and pay attention to these words, go back and really fact check some of what is being said. Go back and look at the backgrounds of some of the Members on this side of the aisle who support tax reform. They grew up as the little guy. They grew up in challenged situations. They represent States where the vast majority of the people in those States are, themselves, challenged. Anybody who can sincerely come down here and say this is about the rich, this is about the corporations, come spend time in North Carolina, South Carolina, West Virginia, Georgia, Alabama, and Tennessee, States across this Nation. I come from the Southeast, but they are the ones that come out of my mouth.

I worry about all those little businesses. I worry about all those challenged people. This budget lays the groundwork for us to actually put meaningful policy in place for the first time in about 30 years that is sincerely attempting to fulfill the promises the politicians make in this Chamber every single day.

I hope all of our Members will come down here and accept the fact that perfect doesn't happen, but some good can happen. Good begins by passing this budget, and it continues by passing tax reform that will help the most challenged among us.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

AMENDMENT NO. 1120

Mr. WYDEN. Mr. President, some of our Republican colleagues said in the past days, the budget debate is all about getting the tax reform. The fact is, this is a fast lane to a partisan process for dealing with taxes. When it comes to the Republican plan, you get a lot of rhetoric and a lot of happy talk. You hear it is the biggest tax cut ever. You hear it is about the middle class.

Just this morning, the President tweeted the Democrats will only vote for tax increases, but that rhetoric is just out of touch with reality. For example, our 2015 bill, of which I was the lead Democratic sponsor, cut taxes \$650 billion. It went to the heart of the needs of young people in this country with the American opportunity tax credit, the earned-income tax credit, but it also helped farmers—farmers who are concerned about expensing the research and development credit for our innovators.

That is the kind of approach we ought to take that is bipartisan, that helps people in this country. Everybody has a chance to get ahead. The fact is, the Tax Code on the books is now a tale of two systems. There is a strict mandatory system for a cop or a nurse. Their taxes come right out of every paycheck. It is mandatory. There are no special Cayman Island deals for them.

Then there is another set of rules for the highfliers, the most fortunate. They can, with good lawyers and good accountants, decide what they want to pay and when they want to pay it. That is the rotting source of unfairness that is at the heart of the American Tax Code. That is why so many hard-working Americans think they are getting a rotten deal every April 15. That is the brand of unfairness Ronald Reagan was interested in going after, but somehow we can't get that same kind of spirit from Republicans at this point on this tax bill.

The Trump tax cut doubles down on the rotten unfairness in the Tax Code. It is a multitrillion-dollar handout to those who are the most powerful, and it is very generous to those at the top of the top, which is why this amendment with Senator SANDERS is so important. The Trump tax plan, at this point, doesn't just fail to close the most egregious loopholes, but it enshrines them for good.

The amendment that Senator SANDERS and I are putting forward is pretty simple. It says that in this tax bill we are going to put the focus on the middle class. We are not just going to focus on people at the top. That is why the amendment creates a point of order against the plan that gives a tax handout to the top of the top of the income spectrum in our country.

If you are a middle-class family, according to what is offered now, the Republican plan giveth with one hand and

taketh away with another. The standard deduction might be doubled, but you are going to lose personal exemptions, and if you come from a State with a significant State and local tax structure, you are going to find it very hard to get ahead.

That is what we want to change. We will not want a scheme that hides the true multitrillion-dollar cost of the tax giveaways to those at the top. We want relief to go to those at the middle.

I close by saying that the Sanders-Wyden amendment is based on a simple principle, and that is that we want to expand the winners' circle for working Americans—those without lobbyists, those without clout—to have a chance to get ahead. They have been left out of the economic winners' circle for too long. We want to put a focus on those people who have felt the panic of seeing the costs of rent, college, and medicine go up and up and up. Tax reform should be about helping them. That is what the Sanders-Wyden amendment proposes.

I yield the floor.

The PRESIDING OFFICER. The Senator from Utah.

AMENDMENT NO. 1144

Mr. HATCH. Mr. President, I rise to speak in support of my amendment No. 1144. This legislation is designed to do two things. It is important for us to consider this. First, it would protect Medicaid for our Nation's most vulnerable citizens, namely, low-income children, pregnant women, the elderly, and those with disabilities. Those are important vulnerable citizens, as far as I am concerned. In addition, it would strengthen Medicare in order to help protect health benefits for current and future beneficiaries. Make no mistake. Our Nation faces a growing entitlement crisis, and Medicare and Medicaid are at the heart of it.

Under ObamaCare, Medicaid enrollment has increased by about 28 percent due to the expansion of the program in 32 States.

Between 2014 and 2015 alone, expansion States received about \$79 billion in Federal funds. The problem is that even before ObamaCare, Medicaid was plagued by quality issues, and States' hands were tied whenever they tried to advance innovative solutions to improve patient care.

Of course, even before ObamaCare, Medicaid spending on both the Federal and State levels was growing at an astronomical rate. Contrary to popular myth, ObamaCare did not fix this. It made things worse.

As chairman of the committee with jurisdiction over Medicaid, I have been working with a number of my Republican colleagues as well as State officials, stakeholders, and the American public to find solutions that will improve the quality and ensure the longevity of the Medicaid Program. That work will continue into the future.

Medicare is a separate problem entirely. Everyone knows that when it comes to Medicare, we are on a colli-

sion course with fiscal economic catastrophe facing us.

Over the long term, Medicaid faces more than \$33 trillion—that is with a "t"—in unfunded liabilities according to the independent actuaries at the Centers for Medicare & Medicaid Services.

In the nearer term, the Medicare trustees project that Medicare Part A, which deals with inpatient hospital payments, will be officially bankrupt in 2029, resulting in steep benefit cuts for seniors relying on the program.

Even a number of prominent Democrats who recently served as Medicare trustees have recommended swift legislative action to "minimize the impact on beneficiaries, providers, and taxpayers."

To put it simply, we need to address the fiscal challenges facing these programs if we are going to preserve them for future generations.

Despite the claims of a number of my Democratic colleagues on the other side of the aisle, we can't even make a dent in these problems by focusing solely on the tax side of the equation.

I know many like to claim that every wrong would be righted and every problem would be solved if we simply raised taxes on rich people. Anyone who has spent more than 5 minutes looking at the fiscal condition of our Federal health programs will tell you that is preposterous. The money just simply isn't there. The Republican budget acknowledges this reality.

My colleagues have argued that the budget would cut Medicare spending, but that isn't true. In fact, under the budget, Medicare spending would increase every year, though at a slightly slower rate, in order to introduce some level of fiscal sanity into the process.

All told, the budget would slow Medicare's rate of growth by about 1 percent compared to the CBO baseline.

Furthermore, the budget resolution does not propose any specific programmatic changes to either Medicare or Medicaid, even though my friends on the other side of the aisle like to argue otherwise.

Let me be clear on another point. Despite a number of claims to the contrary, the budget resolution does not rely on savings from Medicaid in order to provide tax relief.

My colleagues, the ranking member of the Budget Committee and the senior Senator from Florida, have proposed amendments to dramatically increase taxes to the tune of about \$1 trillion for Medicaid and half a trillion dollars for Medicare over the next decade in order to double and triple down on this particular set of problems, the failed policies that have made these programs unsustainable in the first place.

These are not serious proposals. They are poison pills designed only to give the other side a round of partisan talking points that are really ridiculous.

A vote for my amendment is a vote for a stronger, more fiscally sound

safety net that preserves Medicaid for our most vulnerable citizens, keeps our promises to Medicare's current beneficiaries, and strengthens the program for those who will need it in the future.

I urge all of my colleagues to vote in favor of my amendment. It is a good amendment. It is the right thing to do. It makes us better prepared for the future. It seems to me that every one of us would be proud to vote for it and to solve these problems that the amendment will solve.

I yield the floor.

The PRESIDING OFFICER. The Senator from Michigan.

Ms. STABENOW. Mr. President, I ask unanimous consent for two minutes to speak, please.

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

Ms. STABENOW. Mr. President, first, let me say that the people of Michigan and our country deserve a better deal than what is in this budget. There are a number of concerns I have, but I want to mention three big ones, and I am proud to join with colleagues on amendments that would address them in votes that will be coming up.

The first is the fact that this budget would take \$473 billion out of Medicare. I offered an amendment in committee to make sure that would include privatizing Medicare, but that was voted down. That is certainly something that could happen.

There is \$1 trillion in Medicaid cuts as well. In Michigan, three out of five seniors in nursing homes are there with the help of Medicaid health insurance. This is children, families, and senior citizens. There will be an amendment offered that Senator NELSON, Senator SANDERS, and I offered to take out this cut from Medicare. There will be one offered for Medicaid, with Senator SANDERS, Senator CASEY, and me, to strike that.

Second, 80 percent of the tax cuts built into the assumptions of the budget go to the top 1 percent. What does that mean? Well, it is \$1.5 trillion that goes to folks making \$700,000 or more. That is at least a \$200,000 tax cut per person. We commonly call this trickle-down economics. So far it has never worked. People in my State are still waiting for it to trickle down.

We have an amendment, as well, to remove this provision and to put the tax cuts into the pockets of middle-class taxpayers.

Finally, this plan overall increases the deficit. Even though it cuts Medicare and Medicaid, it also increases and explodes the deficit by \$2.4 trillion. We also will be addressing that as well.

Overall, unfortunately, in terms of the big tax cuts, this budget proposal is paid for by our senior citizens and single parents who are affected and middle-class families. I urge a "no" vote.

The PRESIDING OFFICER. The Senator from Maine.

AMENDMENT NO. 1151

Ms. COLLINS. Mr. President, there has been a great deal of discussion

about what the appropriate tax rate should be for large corporations. That is important because we want them to create jobs right here in America and not overseas.

Let us not forget the true engine of our economy, and that is our small businesses. We need to provide true tax relief to our small businesses, the job creators in our economy.

I rise to discuss my amendment, which is No. 1151, which would create a deficit neutral reserve fund to support small business tax relief while preventing wealthy taxpayers from sheltering income from taxation at the appropriate rate.

It would send the message that through tax reform, we can help our small businesses thrive and be the engine of job creation and economic growth in communities all across our great country.

Small businesses make an out-sized contribution to our economy. According to the Small Business Administration, small businesses employ nearly half of all workers and generate two out of three net new jobs each year. Nationwide, they generate nearly half of our private, nonfarm GDP and one-third of our Nation's export value.

The State of Maine is truly a small business State, with nearly 300,000 of our residents employed by our more than 141,000 small businesses. That is nearly 60 percent of our workforce.

Most small businesses are organized as so-called passthrough entities, which means that their profits are passed on to their owners and reported on individual income tax returns.

Under current law, this income is taxed at individual rates, which can reach nearly 40 percent at the Federal level and can be significantly higher than the corporate tax rates that larger firms face.

Given the administrative costs and these high tax rates, small businesses are forced to devote more resources to compliance and tax payments and fewer resources to creating good jobs and investing in their local communities.

It is no wonder that a recent survey by the National Federation of Independent Business found that concerns about Federal taxes on small businesses ranked third on the list of the top 10 concerns.

With tax reform, we have the opportunity to fix this problem. Of course, we should aim to do so in a way that prevents people from abusing rates intended for small business passthrough income.

My amendment would allow for changes to Federal tax laws and to provide relief to small businesses, while not allowing wealthy individuals to shelter their income from taxation at the appropriate rate.

I urge my colleagues to support it.

The PRESIDING OFFICER. All time has expired.

AMENDMENT NO. 1144

Under the previous order, there will now be 2 minutes of debate, equally di-

vided, prior to a vote on amendment No. 1144, offered by the Senator from Wyoming, Mr. ENZI, for the Senator from Utah, Mr. HATCH.

The Senator from Utah.

Mr. HATCH. Mr. President, I yield back our time.

The PRESIDING OFFICER. The majority time is yielded back.

The Senator from Vermont.

Mr. SANDERS. Mr. President, the amendment from the Senator from Utah speaks about "strengthening and improving" Medicaid and Medicare. We don't strengthen and improve Medicaid by cutting it by \$1 trillion, and we don't strengthen and improve Medicare by cutting it by \$469 billion. That is Orwellian language.

We should vote down this amendment and adopt the Sanders amendment which says: Let us give no tax breaks to billionaires while we cut Medicaid.

The PRESIDING OFFICER (Mr. TOOMEY). The question is on agreeing to the amendment.

Mr. ENZI. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

Mr. CORNYN. The following Senator is necessarily absent: the Senator from Missouri (Mr. BLUNT).

Mr. DURBIN. I announce that the Senator from New Jersey (Mr. MENENDEZ) is necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 89, nays 9, as follows:

[Rollcall Vote No. 220 Leg.]

YEAS—89

Alexander	Fischer	Paul
Baldwin	Flake	Perdue
Barrasso	Franken	Peters
Bennet	Gardner	Portman
Blumenthal	Graham	Reed
Boozman	Grassley	Risch
Brown	Hassan	Roberts
Burr	Hatch	Rounds
Cantwell	Heinrich	Rubio
Capito	Heitkamp	Sasse
Cardin	Heller	Schatz
Carper	Hoeben	Schumer
Casey	Inhofe	Scott
Cassidy	Isakson	Shaheen
Cochran	Johnson	Shelby
Collins	Kaine	Stabenow
Coons	Kennedy	Strange
Corker	King	Sullivan
Cornyn	Klobuchar	Tester
Cortez Masto	Lankford	Thune
Cotton	Leahy	Tillis
Crapo	Manchin	Toomey
Cruz	McCain	Udall
Daines	McCaskill	Van Hollen
Donnelly	McConnell	Warner
Duckworth	Moran	Whitehouse
Durbin	Murkowski	Wicker
Enzi	Murphy	Wyden
Ernst	Murray	Young
Feinstein	Nelson	

NAYS—9

Booker	Hirono	Merkley
Gillibrand	Lee	Sanders
Harris	Markey	Warren

NOT VOTING—2

Blunt	Menendez
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The amendment (No. 1144) was agreed to.

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. ENZI. Mr. President, I ask unanimous consent that the votes following this first vote—the one we just finished—be 10 minutes in length, all of the rest of them. Actually, there is a request for 5 minutes in length. We doubt that we can do it in 10, but the unanimous consent request is for 10 minutes in length.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

AMENDMENT NO. 1119

Under the previous order, there will be 2 minutes of debate equally divided prior to a vote in relation to amendment No. 1119, offered by the Senator from Wyoming, Mr. ENZI, for the Senator from Vermont, Mr. SANDERS.

The Senator from Vermont.

Mr. SANDERS. Mr. President, I ask unanimous consent that Senator CANTWELL be added as a cosponsor to amendment No. 1119 and that Senator STABENOW be added as a cosponsor to amendment No. 1120.

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

Mr. SANDERS. Mr. President, this amendment says no to the cutting of \$1 trillion from Medicaid and forcing 15 million Americans off the health insurance they currently have, while at the same time providing a \$1.9 trillion tax break to the top 1 percent. This is not what the American people want; it is what the billionaire class wants. I make the radical suggestion that maybe we listen to ordinary Americans and not just wealthy campaign contributors.

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. ENZI. Mr. President, I urge my colleagues to oppose this amendment. This amendment would increase mandatory spending and taxes each by more than \$1 trillion. I understand my colleagues are concerned about Medicaid. I want to assure them that this budget is focused on preserving Medicaid for those who need it most, but in order to preserve Medicaid, we must also be honest about its fiscal trajectory. The status quo for Medicaid is simply unsustainable. Not only are Medicaid outcomes lackluster, the program is on a path toward bankrupting our States. The budget before us puts Medicaid on a more sustainable path.

Critics argue that this budget pays for tax relief through cuts to Medicaid. I want to clarify that. This budget does not rely on savings from Medicaid to achieve tax reform. In fact, the economic growth attributed to reforming the Tax Code will help improve Medicaid's fiscal health.

I urge my colleagues to oppose this amendment, and I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The question is on agreeing to the amendment.

The clerk will call the roll.

The assistant bill clerk called the roll.

Mr. CORNYN. The following Senator is necessarily absent: the Senator from Missouri (Mr. BLUNT).

Mr. DURBIN. I announce that the Senator from New Jersey (Mr. MENENDEZ) is necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 47, nays 51, as follows:

[Rollcall Vote No. 221 Leg.]

YEAS—47

Baldwin	Gillibrand	Nelson
Bennet	Harris	Peters
Blumenthal	Hassan	Reed
Booker	Heinrich	Sanders
Brown	Heitkamp	Schatz
Cantwell	Hirono	Schumer
Cardin	Kaine	Shaheen
Carper	King	Stabenow
Casey	Klobuchar	Tester
Coons	Leahy	Udall
Cortez Masto	Manchin	Van Hollen
Donnelly	Markey	Warner
Duckworth	McCaskill	Warren
Durbin	Merkley	Whitehouse
Feinstein	Murphy	Wyden
Franken	Murray	

NAYS—51

Alexander	Flake	Paul
Barrasso	Gardner	Perdue
Boozman	Graham	Portman
Burr	Grassley	Risch
Capito	Hatch	Roberts
Cassidy	Heller	Rounds
Cochran	Hoeven	Rubio
Collins	Inhofe	Sasse
Corker	Isakson	Scott
Cornyn	Johnson	Shelby
Cotton	Kennedy	Strange
Crapo	Lankford	Sullivan
Cruz	Lee	Thune
Daines	McCain	Tillis
Enzi	McConnell	Toomey
Ernst	Moran	Wicker
Fischer	Murkowski	Young

NOT VOTING—2

Blunt	Menendez
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The amendment (No. 1119) was rejected.

AMENDMENT NO. 1150

The PRESIDING OFFICER. Under the previous order, there will now be 2 minutes of debate equally divided prior to a vote in relation to amendment No. 1150, offered by the Senator from Wyoming, Mr. ENZI, for the Senator from Florida, Mr. NELSON.

The Senator from Florida.

Mr. NELSON. Mr. President, before Medicare, one-half of senior citizens in this country did not have any healthcare, health insurance. Medicare changed that. So why in the world would we want to cut \$473 billion from Medicare? It does not make sense.

My amendment simply restores that cut and replaces it with eliminating a number of tax loopholes. It is a simple amendment. Save Medicare.

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. ENZI. Mr. President, I urge my colleagues to oppose this amendment. It sounds like something simple. It is aimed at ending the budget resolution. This budget does not cut Medicare, and it does not provide tax breaks for the wealthy. It does not protect special in-

terest tax loopholes. Also, anything that we do here has to be completed in other committees in order to ever happen.

This budget does slow Medicare's projected annual rate of growth by approximately 1 percent in comparison to the CBO's baseline. The CBO estimates that Medicare's hospital insurance trust fund will become exhausted prior to the end of the budget window of 2025, at which point it will no longer be able to pay full benefits to seniors. This budget resolution protects Medicare by extending the life of the trust fund. It also establishes a path toward pro-growth tax reform, which will generate additional economic growth in Medicare.

I urge my colleagues to oppose this amendment, and I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The question is on agreeing to the amendment.

The clerk will call the roll.

The assistant bill clerk called the roll.

Mr. CORNYN. The following Senator is necessarily absent: the Senator from Missouri (Mr. BLUNT).

Mr. DURBIN. I announce that the Senator from New Jersey (Mr. MENENDEZ) is necessarily absent.

The PRESIDING OFFICER (Mr. GARDNER). Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 47, nays 51, as follows:

[Rollcall Vote No. 222 Leg.]

YEAS—47

Baldwin	Gillibrand	Nelson
Bennet	Harris	Peters
Blumenthal	Hassan	Reed
Booker	Heinrich	Sanders
Brown	Heitkamp	Schatz
Cantwell	Hirono	Schumer
Cardin	Kaine	Shaheen
Carper	King	Stabenow
Casey	Klobuchar	Tester
Coons	Leahy	Udall
Cortez Masto	Manchin	Van Hollen
Donnelly	Markey	Warner
Duckworth	McCaskill	Warren
Durbin	Merkley	Whitehouse
Feinstein	Murphy	Wyden
Franken	Murray	

NAYS—51

Alexander	Flake	Paul
Barrasso	Gardner	Perdue
Boozman	Graham	Portman
Burr	Grassley	Risch
Capito	Hatch	Roberts
Cassidy	Heller	Rounds
Cochran	Hoeven	Rubio
Collins	Inhofe	Sasse
Corker	Isakson	Scott
Cornyn	Johnson	Shelby
Cotton	Kennedy	Strange
Crapo	Lankford	Sullivan
Cruz	Lee	Thune
Daines	McCain	Tillis
Enzi	McConnell	Toomey
Ernst	Moran	Wicker
Fischer	Murkowski	Young

NOT VOTING—2

Blunt	Menendez
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The amendment (No. 1150) was rejected.

AMENDMENT NO. 1146

The PRESIDING OFFICER. Under the previous order, there will now be 10

minutes of debate, equally divided, prior to a vote in relation to amendment No. 1146, offered by the Senator from Wyoming, Mr. ENZI, for the Senator from Nevada, Mr. HELLER.

The Senator from Nevada.

Mr. HELLER. Mr. President, I rise to speak in support of Heller amendment No. 1146. Amendment No. 1146 provides tax relief for families with children. This week we are setting in motion one of my top legislative priorities in the Senate; that is, to bring tax relief to American families.

For decades, Nevadans have been waiting for an affordable and fair tax code that they can understand, and I have long said that the Tax Code is too costly and too complex. We need to simplify our code in a way that creates jobs and allows Nevadans to keep more of their hard-earned tax dollars. With this budget, we are taking an enormous first step in providing meaningful relief to Nevadans and middle-class families across the Nation.

Under our leadership and thanks to the work of the chairman of the Budget Committee, we are finally in a place where we can provide real, meaningful tax relief for all of America. As a member of the Senate Finance Committee, I have been working with my colleagues to craft a tax bill that accomplishes three major goals. The first is to create more jobs; No. 2 is to increase wages; and, finally, No. 3 is to boost American competitiveness.

So the question is, What does tax reform mean to an average Nevadan who works hard and is trying to provide a better life for themselves and for their children? It means you can keep more of your hard-earned paycheck, and it will be easier for you to file your taxes, less paperwork, more money. Lower rates for businesses mean more jobs, they mean higher wages, and they mean growth in our communities, all of which will benefit you.

As the son of a school cook and an auto mechanic, I understand discipline and hard work—all of it—that goes into every dollar and every paycheck, and I am working to see that we have more of it in your back pocket. That is why my amendment is absolutely critical, because it delivers this desperately needed relief and lets the middle-class families keep more of their hard-earned paychecks, helping them make ends meet and invest in their families.

For too long, American families have been struggling with stagnant wages and incomes, as well as slow economic growth made worse by the policies of the Obama administration. In inflation-adjusted terms, nationwide median household incomes stayed below what it was in 2007 all the way up to 2015. Last year, it was only \$890 more than it was in 2007. In my home State of Nevada, the situation is even worse. Median household income still hasn't fully recovered and is \$7,000 lower today than it was in 2007.

Tax relief for families with children, through an enhanced child tax credit,

for example, will help begin to address the financial insecurities facing American families and will help families confront the rising cost of raising children. Expansion of the child tax credit will help hard-working, middle-class families in many ways, allowing them to keep more of their hard-earned income to use for the needs of their families and for their children.

I urge everyone in this Chamber to support children, I urge them to support middle-class families, and I urge them to support my amendment.

I yield the floor.

The PRESIDING OFFICER. The Senator from Vermont.

Mr. SANDERS. Mr. President, if we support children and we have the highest rate of childhood poverty of any major country on Earth, we will vote against this budget resolution, but I have no problems with Senator HELLER's amendment.

What I do want to do is spend a moment on the amendment that will come up next, and that is that it would establish a 60-vote budget point of order to prevent the top 1 percent of Americans—people who are doing phenomenally well—from receiving any future tax cuts. It is not a radical idea to suggest that at a time of massive income and wealth inequality, when the people on top are doing unbelievably well, at a time when the middle class is shrinking, now is not the time to provide hundreds of billions of dollars in tax breaks to the very wealthiest families in this country.

Under the Republican proposal with the repeal of the estate tax, the Walton family—wealthiest family in America—would get up to a \$50 billion tax break. Does anybody think that is vaguely sane? The Koch brothers, who have enough money to spend hundreds of millions of dollars electing right-wing candidates, will get a \$30 billion tax break.

I think the American people have been very clear, in poll after poll, saying not only do they not want to give tax breaks to billionaires but they correctly believe the wealthiest people in this country should start paying their fair share of taxes.

Today the United States has more income and wealth inequality than at any time since the 1920s. Today the top one-tenth of 1 percent owns almost as much wealth as the bottom 90 percent. Twenty people in America own as much wealth as the bottom half of our country.

According to a recent study by the Federal Reserve, the top 1 percent now own 39 percent of the Nation's wealth while the bottom 60 percent own just 3 percent. Since the Wall Street crash a decade ago, 52 percent of all new income has gone to the top 1 percent. If there was ever a time in American history not to be cutting Medicaid and Medicare and giving huge tax breaks to the 1 percent, this is that moment.

I ask support for this amendment.

I think Senator WYDEN wanted to say a word.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, very briefly, I strongly support this amendment, colleagues.

The point of this is, this is an amendment that does what the President says he wants to do, which is not give relief to the people at the top, but the reality is, when you look at their proposal, it really does drive much of the wealth in America to those at the very top.

The Sanders amendment is to ensure that people at the top of the top don't get relief. We get it to working families and the vulnerable. I urge colleagues to strongly support this amendment.

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. ENZI. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The question is on agreeing to the amendment.

The clerk will call the roll.

The assistant bill clerk called the roll.

Mr. CORNYN. The following Senator is necessarily absent: the Senator from Missouri (Mr. BLUNT).

Mr. DURBIN. I announce that the Senator from New Jersey (Mr. MENENDEZ) is necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 98, nays 0, as follows:

[Rollcall Vote No. 223 Leg.]

YEAS—98

Alexander	Franken	Nelson
Baldwin	Gardner	Paul
Barrasso	Gillibrand	Perdue
Bennet	Graham	Peters
Blumenthal	Grassley	Portman
Booker	Harris	Reed
Boozman	Hassan	Risch
Brown	Hatch	Roberts
Burr	Heinrich	Rounds
Cantwell	Heitkamp	Rubio
Capito	Heller	Sanders
Cardin	Hirono	Sasse
Carper	Hoeven	Schatz
Casey	Inhofe	Schumer
Cassidy	Isakson	Scott
Cochran	Johnson	Shaheen
Collins	Kaine	Shelby
Coons	Kennedy	Stabenow
Corker	King	Strange
Cornyn	Klobuchar	Sullivan
Cortez Masto	Lankford	Tester
Cotton	Leahy	Thune
Crapo	Lee	Tillis
Cruz	Manchin	Toomey
Daines	Markey	Udall
Donnelly	McCain	Van Hollen
Duckworth	McCaskill	Warner
Durbin	McConnell	Warren
Enzi	Merkley	Whitehouse
Ernst	Moran	Wicker
Feinstein	Murkowski	Wyden
Fischer	Murphy	Young
Flake	Murray	

NOT VOTING—2

Blunt
Menendez

The amendment (No. 1146) was agreed to.

AMENDMENT NO. 1120

The PRESIDING OFFICER. Under the previous order, there will now be 2

minutes of debate, equally divided, prior to a vote in relation to amendment No. 1120, offered by the Senator from Wyoming, Mr. ENZI, for the Senator from Vermont, Mr. SANDERS.

The Senator from Vermont.

Mr. SANDERS. Mr. President, this is a very simple and straightforward amendment. It would establish a 60-vote budget point of order to prevent the top 1 percent of Americans, people who are doing phenomenally well, from receiving any future tax cuts.

At a time of massive income and wealth inequality in this country, when the very rich are becoming richer while most Americans are seeing a decline in their standard of living, this is not the time to give tax breaks to people who don't need them.

I urge a "yes" vote on the Sanders-Wyden amendment.

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. ENZI. Mr. President, for the benefit of my colleagues, this next vote will be the last roll call vote of the day. Senator COLLINS has graciously agreed to do a voice vote on her amendment.

On this amendment, though, I am going to urge my colleagues to oppose the amendment. We should not prejudge the Finance Committee's consideration of tax reform but allow the bill to go through regular order, where it will be open to amendment.

This amendment is corrosive to the budget resolution privilege. It falls outside the scope of what is appropriate for inclusion.

Adoption of corrosive amendments could be fatal to the resolution's privilege, and loss of privilege could compromise our ability to pass tax reform and enforce the budget spending limits.

Further, this amendment is also non-germane. The Congressional Budget Act requires that amendments to a budget resolution be germane. It is a statutory requirement we can't ignore. So I raise a point of order against this amendment under the Congressional Budget Act of 1974, section 305(b)(2).

The PRESIDING OFFICER. The Senator from Vermont.

Mr. SANDERS. Pursuant to section 904 of the Congressional Budget Act of 1974, I move to waive section 305(b)(2) of that act for purposes of the pending amendment, and I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The question is on agreeing to the motion.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

Mr. CORNYN. The following Senator is necessarily absent: the Senator from Missouri (Mr. BLUNT).

Mr. DURBIN. I announce that the Senator from New Jersey (Mr. MENENDEZ) is necessarily absent.

The PRESIDING OFFICER (Mr. LEE). Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 46, nays 52, as follows:

[Rollcall Vote No. 224 Leg.]

YEAS—46

Baldwin	Gillibrand	Peters
Bennet	Harris	Reed
Blumenthal	Hassan	Sanders
Booker	Heinrich	Schatz
Brown	Hirono	Schumer
Cantwell	Kaine	Shaheen
Cardin	King	Stabenow
Carper	Klobuchar	Tester
Casey	Leahy	Udall
Coons	Manchin	Van Hollen
Cortez Masto	Markey	Warner
Donnelly	McCaskill	Warren
Duckworth	Merkley	Whitehouse
Durbin	Murphy	Wyden
Feinstein	Murray	
Franken	Nelson	

NAYS—52

Alexander	Gardner	Perdue
Barrasso	Graham	Portman
Boozman	Grassley	Risch
Burr	Hatch	Roberts
Capito	Heitkamp	Rounds
Cassidy	Heller	Rubio
Cochran	Hoeven	Sasse
Collins	Inhofe	Scott
Corker	Isakson	Shelby
Cornyn	Johnson	Strange
Cotton	Kennedy	Sullivan
Crapo	Lankford	Thune
Cruz	Lee	Tillis
Daines	McCain	Toomey
Enzi	McConnell	Wicker
Ernst	Moran	Young
Fischer	Murkowski	
Flake	Paul	

NOT VOTING—2

Blunt Menendez

The PRESIDING OFFICER. On this vote, the yeas are 46, the nays are 52.

Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is rejected.

The point of order is sustained and the amendment falls.

AMENDMENT NO. 1151

Under the previous order, there will now be 2 minutes of debate equally divided prior to a vote on amendment No. 1151, offered by the Senator from Wyoming, Mr. ENZI, for the Senator from Maine, Ms. COLLINS.

The Senator from Maine.

Ms. COLLINS. Mr. President, there has been a great deal of discussion about what the appropriate tax rate should be for large corporations—so-called C corps. That certainly is important because we want to make sure that those large businesses are creating jobs here in the United States and not overseas in order to take advantage of lower tax rates.

But let us not forget the importance of providing tax relief for our small businesses. It is our small businesses that create the majority of new jobs in this country and that are really the economic engines for so many of our communities.

Small businesses make an outsized contribution to our Nation's economy. According to the Small Business Administration, they employ nearly half of all workers and generate two out of three net new jobs each year. Nationwide, small businesses generate nearly half of our private nonfarm GDP and one-third of our Nation's export value. My State of Maine is truly a State of

small businesses. Sixty percent of our workforce—that is, nearly 300,000 of our residents—are employed by more than 141,000 small businesses.

I spoke at length earlier about the amendment, and I know that the chairman of the Budget Committee has a lot of work to do tonight. So I won't repeat the comments I made earlier. Let me just say that my amendment would create a deficit-neutral reserve fund to support small business tax relief while preventing wealthy taxpayers from sheltering income from taxation at the appropriate rate. We want to have some guide rails. But it is important that we recognize that it is the small businesses of America that are the true job creators in so many of our communities.

I urge our colleagues to support the amendment.

Mr. President, I request a voice vote.

The PRESIDING OFFICER. Is there further debate on the amendment?

If not, the question is on agreeing to the amendment.

The amendment (No. 1151) was agreed to.

Ms. COLLINS. Thank you, Mr. President.

I thank the chairman of the Budget Committee for his cooperation and support as well.

The PRESIDING OFFICER. The Senator from South Dakota.

Mr. THUNE. Mr. President, it is probably not surprising but, unfortunately, so far Democrats have shown little disposition to work with Republicans on tax reform legislation, despite the fact that parts of our plan, like lowering corporate tax rates and switching to a territorial tax system, have been supported by Democrats as well as Republicans.

One particular aspect of the Republican plan that Democrats have been taking aim at lately is our plan to repeal the death tax. They complain that it is not something to really worry about, since, they claim, relatively few estates actually have to pay the tax.

One of my Democratic colleagues released a report detailing some of the ways people try to avoid the death tax. From the tone of the press release and report, one would think that anyone trying to avoid the estate tax was a multibillionaire and a tax cheat—and greedy, to boot. But I can tell you, the actual situation is very different.

Of course there are wealthy individuals who try to reduce or eliminate their death tax liability. After all, who wants to be taxed a second or third time on money they have earned during their lifetime that they could be passing down to their children or grandchildren?

There are also a lot of small business owners and owners of family farms and ranches who have to spend tens of thousands of dollars a year trying to avoid the death tax in order to preserve their family business for another generation. Many of the farmers and ranchers in my State know that without careful and costly planning, the

Federal Government will come around after their death demanding a staggering 40 percent of their estate and that their children won't have the money to pay without risking the farm or ranch.

How does that work? Well, farming and ranching is a cash-poor business. Farmers and ranchers may own valuable land, but they are only earning cash on the crops they grow or the livestock they raise on that land. Thus, while their overall farm or ranch may have a substantial value, the amount of money they have coming in is relatively small and subject to the swings in the market from year to year.

Frequently, when farmers and ranchers die, the vast portion of their estate is made up of their land, while actual cash or liquid assets are a very small part of it. If they don't take measures to avoid having their family hit by the death tax, the family will have no choice but to sell off the land to pay the government, which means losing income-generating property or the family's farm or ranch overall.

Family-owned businesses across the country face the same situation, where the value of the estate is tied up in the business.

The threat of the death tax is a constant burden hanging over the heads of farmers and ranchers in my State who want nothing more than to be able to pass on the family farm or ranch to the next generation.

That brings me to a larger point—the need to simplify our current Tax Code, which is one of the five principles guiding Republicans' tax reform efforts.

Our Tax Code is long, and it is complicated. It is almost twice as long as it was in 1985 and nearly six times as long as it was in 1955. The instructions for the basic 1040 form alone are more than 100 pages long, and it is no surprise. The Tax Code is full of deductions, exemptions, and special rules, all of which amount to unnecessary complication and, too often, confusion.

Take education tax benefits, an area of concern for middle-class families. Currently, there are more than a dozen separate tax provisions relating to education, from the American opportunity tax credit to 529 savings accounts. Of course, these provisions come with approximately 100 pages of IRS instructions, special forms, and schedules, not to mention the professional tax preparer whom too many families have to hire to figure it all out.

Then there are small businesses, which have to navigate a bewildering mass of tax provisions and regulations but often don't have the money to hire the professional help they need. I think it is fair to say that a big reason some small businesses fail to get off the ground is because they lack the resources that would enable them to deal with the Tax Code.

Then, of course, as I mentioned before, there is that other bane of small businesses and family farms and ranches; that is, again, the death tax.

The death tax forces farmers and ranchers to invest a significant amount of time and money in complex estate plans, insurance, and expensive tax professionals so they can preserve their farm or ranch for their children.

According to a recent survey by Family Enterprise USA, of those indicating that they undertook estate-planning efforts, the average planning cost in 2016 was more than \$170,000, and that doesn't include the average cost of insurance to pay for the death tax, which was \$75,000 a year. Those are simply wasted resources that could be used to reinvest back into the business, create new jobs, and increase wages—all of which would help us achieve the kind of economic growth we have been lacking for the past 8 years.

Republicans don't think farmers and ranchers should have to spend tens of thousands of dollars a year to preserve their farm or ranch for their children. We don't think families should have to hire a tax preparer to file a basic income tax form. We don't think it should cost small businesses between \$15 billion and \$16 billion each year to comply with the Tax Code. We don't think you should have to be an accountant to figure out what tax deductions, exemptions, or credits you qualify for. We don't think the Tax Code should prevent Americans from starting a small business or expanding an existing business to provide more jobs or higher wages for their employees. So the comprehensive tax reform bill we are currently drafting will simplify the Tax Code. It will eliminate loopholes and special rules and dedicate those savings to easing the tax burden on hard-working families and small businesses. It will drastically ease the tax return process, with the hope of making it as easy for Americans to file their taxes as it is to fill out a postcard. It will eliminate the death tax so that family-owned businesses, farms, and ranches in my home State of South Dakota and around the country can focus their dollars on growing their businesses, not paying for tax professionals to preserve it.

Our bill will simplify and streamline tax benefits so that you don't need to hire a tax professional to figure out which education or home ownership or other tax benefits you qualify for. So it is disappointing that our Democratic colleagues are so hostile to the idea of working with Republicans that they are passing on the chance to join us to provide the American people with unprecedented relief from our antiquated and overgrown Tax Code.

The single most important thing we can do for Americans struggling with stagnant wages and a dearth of opportunities is to pass comprehensive tax reform. By reforming our Tax Code, we can provide the American people with more and better paying jobs, fairer taxes, and bigger paychecks. Most importantly, we can do this for the long term.

I hope Democrats will rethink their opposition and join us as we work to

provide the American people with the relief that they have been waiting for and that they deserve.

Mr. President, I yield the floor.

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

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

LAS VEGAS STRONG

Mr. HELLER. Mr. President, I rise today still in shock, still in mourning over the events of October 1, when 58 people—some of them Nevadans, many of them visitors to our State—were brutally gunned down by a madman on the Las Vegas Strip.

In addition to those horrible deaths, almost 500 people were injured. Many of them face long roads to physical recovery and an even longer and more painful road to emotional recovery. I know I speak for all of my Senate colleagues in praying for them and wishing them the quickest recovery possible.

This madman's actions devastated our city, but I rise today to tell you that the sense of devastation is being replaced by a renewed sense of community, a renewed sense of family, of unity, of faith, and a renewed sense of strength. I have had the honor of experiencing it firsthand in the eyes and the voices of those who survived and those who chose to stay in harm's way to help each other when they could have fled to safety. I have heard and seen this renewed sense of community and strength in the faces of our first responders, none of whom have ever encountered anything as horrific as the carnage of October 1 but who plunged into danger to save lives. Because? Because that is what they do.

I had the privilege of meeting a Las Vegas police officer, Sergeant Jonathan Riddle, who was stationed a block from the shooting scene doing traffic work. When he first heard the popping noises, like most of the concertgoers, he thought it was fireworks, but the second volley told him otherwise, and his training kicked in. He grabbed his rifle and he sprinted toward the chaos. Keep in mind, this police officer knew, through his training, that heavy-caliber bullets were being fired and that his protective vest would not stop them. He also knew his rifle was useless because the shots were coming from the Mandalay Bay, and he couldn't shoot at the hotel for fear of hitting an innocent bystander. So he was, for all intents and purposes, defenseless. He knew it, but he ran anyway. He ran toward the violence. He ran toward it with one purpose, to help in any way he could.

It is almost not fair to single him out because dozens of metro police officers did the same thing, and firefighters, paramedics, and ambulance drivers

also. It was not just professional first responders who emerged as true heroes on October 1. Taylor Winston, a marine, was just trying to enjoy the concert that night, but when the bullets started raining down, he was driven by his training, his instincts, his compassion for his fellow human beings. He helped several people over a fence where they took cover, but he realized the danger wasn't over. Looking around, he spotted a pickup truck with a long bed. He borrowed the truck. I use the term "borrowed" loosely. He loaded the back of it with injured people and rushed them to the hospital, but he wasn't done. He made a return trip, loaded the pickup again with wounded individuals and got them to the hospital.

Jack Beaton's last act on Earth was one of sacrifice and heroism. He draped himself over his wife, protecting her from the deadly bullets. He told her he loved her, then was hit and died in her arms.

Jonathan Smith shouted warnings when he realized what was happening, but when some people were too stunned to move toward safety, Jonathan moved toward them, getting them out of the line of fire. That is when Jonathan himself was hit. He survived but will likely always have a bullet lodged in his neck. It is a painful reminder of his heroics, but I hope it will also remind him of the people he saved.

John, a cab driver, accelerated toward the screams and the chaos and shouted for a frightened group of girls to jump into his cab, and he drove them to safety. Then John turned around and drove back to the shooting scene and transported another group to safety. In all, John possibly saved 11 lives.

There was a woman at the concert, a respiratory therapist, who had her cell phone shattered by a bullet while the cell phone was still in her hand. Shards of hard plastic tore through her hand and embedded in her skin. What did she do? She pulled the shards out of her hand, bandaged herself up, and rushed to the hospital where she worked to try to help other people more badly injured.

At our local hospitals, doctors and nurses worked miracles around the clock. When operating rooms were not available, they treated the wounded in hallways. Surrounded by shouting, crying, chaos, and blood, they saved one life after another after another. Their skill, their composure, their dedication to saving lives was stronger that night than the evil intentions of the madman with a rifle.

I was walking the hallway of one of our hospitals with the hospital's CEO when a woman rushed toward him, grabbed him by the arm, and through tears and sobs, thanked him for the work his staff had done. Her niece had been wounded, but she was heading home. She said she could never thank the hospital staff enough.

In the aftermath, the community banded together to provide every re-

source possible to the victims and their families. The Las Vegas Convention Center's South Hall was dedicated to family reunification and support services. Airlines answered the call to provide free flights to the families of victims. Hotels and casinos across Las Vegas offered free rooms. The American Red Cross partnered with the Mirage to host a blood drive. Millions of dollars have been raised by local businesses and people across the country to support the victims.

The employees of Mandalay Bay and other MGM resort properties were understandably stricken and horrified by the shooting, but they too asked how they could help. Instead of being frozen by their shock and grief, they mobilized—donating blood, offering help to the families of the victims, organizing memorials, and otherwise coming together as a team, motivated by compassion and selflessness and providing comfort and solace.

True leaders have emerged in the wake of this tragedy. My friend Sheriff Joe Lombardo, head of the Las Vegas Metropolitan Police Department, has been steadfast in this crisis. He will always be remembered as a rock-solid presence when our city most needed one.

Let me say this for the world to hear. Our great city will not cower in fear because of this horrible act. We will mourn, we will heal, we will comfort each other, and we will pray, but make no mistake about it, Las Vegas is open for business. Las Vegas will not simply go on, but we will thrive. So come to Las Vegas, and maybe come away with a greater appreciation of what our city, our people are all about. From the blood and the horror, the terror, the carnage of October 1, Las Vegas has risen.

We have never shied away from our image as a city of entertainment. Our hospitality defines us, but the world has now seen a side much more profound—something we have always seen—and that is a home, a family, a community of people who will stand by each other during the darkest moments, a community of people bound by faith who will stand in the face of danger to protect a neighbor, a friend, a family member, or someone they have never met.

Everyone around the world has heard of Las Vegas. The very name conjures images almost immediately. Its skyline cannot be mistaken for any other. Yet prior to October 1, almost no one knew the true Las Vegas, the Las Vegas we are seeing now, a city that responds to cowardly violence with love and compassion for each other, a city that responds to hatred with faith and strength. "Las Vegas Strong" is a slogan we are now seeing on billboards, marquees, and T-shirts, but behind that slogan is a true story of true strength. It is a story of a city growing, emerging, and becoming closer and more united.

A deranged man with a rifle brought death and carnage and terror to Las

Vegas, but today Las Vegas stands stronger. Las Vegas stands unafraid. Las Vegas's true identity has been revealed, and it is one of compassion and one of heroism. It is my hope that we will honor the memory of those lost by holding on to the sense of unity and family that has emerged since October 1 and that we will, all of us, continue to be Las Vegas Strong.

May God bless the city of Las Vegas, the State of Nevada, and may God bless the United States of America.

I yield back.

The PRESIDING OFFICER. The Senator from Nevada.

LAS VEGAS MASS SHOOTING

Ms. CORTEZ MASTO. Mr. President, as the newest Senator from the Silver State, I am humbled to serve and represent my fellow Nevadans. We Nevadans are very proud of our State, its people, and the spirit of self-reliance and community that guides us every single day. We are proud of the vastness and beauty of our rural counties and the energy and diversity of our cities, such as Reno and my hometown, Las Vegas.

When I was preparing to deliver my maiden speech before this body, my intention was to honor the Silver State's history and people, as well as share the issues I had planned to fight for while I am here in Congress—issues that matter to hard-working Nevadans. That speech was meant to celebrate Nevada's founding and values, to declare the basic right of every individual to education and affordable healthcare, to remind my colleagues of the dignity of equality and the right to marry whomever you love. That speech was meant to proclaim the dignity of women and their right to make their own health choices, to defend the right of immigrants and Dreamers to live in our country without fear, and to call on this body to fight for American values, including diversity and inclusion. That speech was meant to demand that our country's leaders respect every American, regardless of the color of their skin or how they choose to worship.

Unfortunately, my maiden speech on the floor of this body will instead talk about mass murder. Today I want to recognize the courage of heroes and first responders and honor the wounded and those murdered. I want to recognize the fundamental dignity of every American in this age of violence, racism, and ignorance, the dignity of Americans not to be slaughtered by other Americans just for walking outside and attending a conference.

With over 43 million visitors per year, Las Vegas prides itself on warmly welcoming people from all around the world to revel in what we have to offer. Hospitality, in every sense of the word, defines who we are. When travelers come to Las Vegas, they plan to enjoy themselves in the company of loved ones and friends and become a part of our Nevada family.

On October 1, a man attacked that family by smashing two windows in his

32nd floor hotel suite and unleashing a barrage of bullets onto 22,000 people attending the Route 91 Harvest music festival. In 10 minutes, 58 innocent people were massacred, and more than 500 people were injured.

At first, concertgoers confused the rapid gunfire for fireworks. The grim realization that repetitive bursts were not fireworks but bullets, came as those in the crowd began to collapse, one after another, and blood began to stain the ground. This was a concert on the Las Vegas Strip, but it looked more like a battlefield. These were innocent people.

The human cost of this atrocious act of terrorism is incalculable. Children lost parents. Parents lost children. Friends lost friends. Those who survived the ordeal must not only heal from physical wounds but cope with the mental scars that will haunt them forever.

I will never forget the stories I heard walking through our hospitals and meeting with our first responders and those recovering from their wounds. Entire emergency room and hallway floors were stained with blood. A recovery room in one of our hospitals was turned into a makeshift morgue. A victim's phone rang continuously with calls from her father, who would soon learn that she would never be coming home.

There is one life story cut short for each of the 58 people killed that night. We have come to learn their stories—stories of sacrifice, of courage, and of love.

A young man died after taking the bullets that would have ended his girlfriend's life. A security guard was killed on the job. As bullets ripped through the night sky and bodies began falling to the ground, he took responsibility for keeping the public safe by directing the panicked crowd. He made the ultimate sacrifice—protecting others.

With approximately 2 million residents, the Las Vegas area is not a small town, but this tragedy has shown just how strong and connected our community is. It goes beyond Las Vegas. There are so many communities across this country that were injured by this tragedy in some way. Many of those killed and injured were visitors to Las Vegas. All Nevadans grieve for those dead and are doing what they can to help the survivors.

Mr. ROGERS has a timeless quote:

Look for the helpers. You will always find people who are helping.

As we embrace others and the families of those wounded and those murdered, we also recognize so many in the community who helped. Even in the middle of the attack, there were helpers who shielded strangers from bullets and helpers who led people out of the concert venue. There were helpers who plugged strangers' bullet wounds with their fingers.

There were helpers like Jonathan. Despite receiving a gunshot wound to

the neck, Jonathan saved the lives of 30 people by leading them out of the venue and aiding them in taking cover. He did this even after losing sight of his own family.

Jonathan later said: "I decided I'm not going to leave anybody behind."

There were helpers like Taylor, an Iraq war veteran, who turned a parked utility van into an ambulance. After climbing a fence as he fled the gunfire, he came across the vehicle, and he knew what he had to do. Before first responders arrived, Taylor drove roughly 30 people to area hospitals.

There were other helpers, like Tami, also an Iraq war veteran, who stayed behind to help victims on the ground. Tami used her ER nursing experience to triage those who were immobile because of their injuries. Despite her best efforts, Tami couldn't save one young woman and had the heartbreaking task of telling a mother that her daughter was dead.

Tami said:

I'll never forget that girl's face. I had to tell the mom that her daughter had gone.

In the toughest of circumstances, the promptness, efficiency, and professionalism of Southern Nevada's first responders and medical community saved many lives and ensured that this tragedy did not escalate into a further loss of life.

Andrew, an ambulance dispatcher, calmly and purposefully directed his team despite it being his first day in his new role.

There were doctors across our valley who did not need a call to rush to our hospitals to help. There were nurses who stayed long past their shifts to help care for and comfort the wounded, and our police officers and firefighters ran toward the bullets to help. These first responders, doctors, and nurses knew some of the people they were helping.

The Las Vegas Metropolitan Police Department, Clark County Fire Department, American Medical Response, MedicWest Ambulance, Community Ambulance, University Medical Center, Sunrise Hospital and Medical Center, The Valley Health System, and Dignity Health deserve our deepest thanks for their valor and their unmatched bravery.

I also honor and thank the Red Cross and the Department of Veterans Affairs, which brought mobile units to our hospitals, and the volunteer mental health counselors who came from all over the country to help provide comfort and support. I will never forget their dedication as our community grappled with this senseless tragedy.

In the days that followed, our community's compassionate response showed the world who we are as Las Vegans. So many unnamed heroes in our community stood for hours in line to donate blood. They came to the family reunification center and gave food and water and clothing—whatever they could—to help families and those who were wounded. Artists and volunteers

created beautiful memorials and prayerful spaces for honor and grief. Local businesses, as well as airlines like Allegiant and Southwest and medical providers like The Valley Health System, MedicWest, and American Medical Response, made sure that the families of the slain as well as the wounded were provided help, support, and relief from medical bills and travel costs. In less than a week, dedicated volunteers built a beautiful remembrance wall and planted a healing garden for all of us to express our grief, reflect, and to remember.

Our city also received an outpouring of support and solidarity from countless fellow Americans, State governments, and foreign embassies. I was personally touched by the outpouring of support from my colleagues in this Chamber, and I thank them for it.

The people of Las Vegas came together to heal and protect their community, but they cannot do it all on their own. It has been difficult for all of us to understand the events of the past 2 weeks, but one thing is clear: We cannot stand by and do nothing.

As a lifelong Las Vegas, I have never seen such a profound community response. In the midst of such horror, I am so proud of my community, and I continue to be amazed at the strength and spirit that will help move us forward. But they need our help. The time has come for the people in this room—all of us—to do our part to keep our communities safe.

Over the past few weeks, I have heard my colleagues saying things like "no law could have stopped that" or "you can't legislate away evil." While that may be true, we are not helpless. When something bad happens, we can always take steps to understand what happened and work together to find a way to stop a future tragedy. Listen, we cannot stop every shooting, but we can do something to prevent these senseless mass murders.

Just over a year ago, 49 people were murdered at a nightclub in Orlando—then, the deadliest shooting in modern history. My hometown of Las Vegas has now broken that record with 58 men and women being murdered by 1 man with multiple guns that were rigged for combat. This is a horrific distinction to bear.

Will we stand by and wait for the next community to break that record?

In our communities every day, Americans make commonsense decisions to protect their health and safety. They lock their doors. They set their alarms. They go to their doctors for annual check-ups. They wear seatbelts. After the worst attack on American soil on September 11, 2001, we reshaped the way we protect our country and our way of life.

Now, in the wake of the worst mass shooting in modern American history, I am calling on my colleagues to work with me to take reasonable, concrete steps to reduce the likelihood of another senseless shooting massacre on American soil.

Do not get me wrong. The people of Las Vegas are grateful to have the thoughts and prayers of nearly every Member of Congress, but thoughts and prayers alone are not enough. Now it is time for action—meaningful action—to prevent mass murders.

Let me be very clear. This is not about taking away guns. I grew up in a family of gun owners and hunters. My father was a member of Ducks Unlimited. I have family members who are avid sportsmen, including an uncle who was a member of the Nevada Bighorns Unlimited. My husband is a retired Secret Service agent. We are proud gun owners. I believe that Americans have the right to own guns.

But with the right to own a gun comes a shared responsibility to ensure that weapons do not fall into the hands of dangerous people. The right to own a gun must be balanced by the right of every American to be able to go out in public without having the fear that he will be shot and killed at a church, in a movie theater, in a classroom, in a nightclub, on a baseball field, or at a concert. The right to own a gun is important, and equally important is the right not to be killed by someone who has no business owning a gun.

The Second Amendment calls for gun ownership in defense of the security of America, not to terrorize its citizens. Congress has the responsibility to keep weapons that are designed for our military out of the hands of mass murderers. When we took office, each of us swore an oath to protect and defend the U.S. Constitution. That means that we are sworn to protect the lives and liberty of the American people.

Are we keeping that promise?

If there are commonsense, reasonable, proven steps that we can take to keep innocent people from dying at the hands of mass murderers, why wouldn't we take them? Why wouldn't we pass legislation that the majority of Americans supports? Why wouldn't we ban the tools used to kill and injure almost 600 people in the space of 10 minutes?

Many place blame with the strength of organizations like the National Rifle Association and other allied interest groups. Yet a recent poll finds that 93 percent of voters in gun households support universal background checks. Count me as part of that 93 percent. Congress is not going to repeal the Second Amendment, but its Members need to find the courage to be honest that there is a problem.

I echo my colleague Senator CHRIS MURPHY of Connecticut, who gave his maiden speech on this very same topic in 2013, right after the horrific massacre at Sandy Hook Elementary School. He said that he never expected to find himself talking about guns in his maiden speech, but the issue of gun violence found him. I am devastated to say that the issue of gun violence found me too. It found the city of Las Vegas along with finding everyone else in the State of Nevada. It has already found other Members of this body and their neighbors across the country.

Like Senator MURPHY, I am making it my mission to prevent another tragedy like this one from ever happening again. We should return to common-sense principles as we determine how to move forward.

One, guns should not be available to people who are mentally ill, have a history of violence, or are suspected terrorists.

Two, everyone who buys a firearm should undergo a background check—no exceptions for people who buy from online retailers, gun shows, or private dealers. We cannot enforce our laws if we are not running background checks to determine who is trying to buy a firearm.

Three, certain military-style accessories that are necessary for war zones simply do not need to be in our communities.

As Members of this body are aware, the mass shooting in my hometown was made all the more lethal because of what is referred to as a bump stock—a tool that is designed to turn a semiautomatic rifle into an even deadlier weapon in order to kill as many people as possible and rain gunfire down on 22,000 concertgoers. This Chamber should speak in a unified voice that these tools do not belong in our country. This has nothing to do with infringing on the Second Amendment rights of law-abiding gun owners. You do not need a bump stock to hunt unless you are hunting people. If we do nothing now, there will be more massacres. We will see more fathers without daughters, more mothers without sons, and more sisters without brothers.

The time has come to ask ourselves: Who will really be at fault the next time something like this happens? Will it be the deranged killer who used a loophole to get his hands on a deadly weapon or the people who failed to close that loophole when they had the chance?

My colleagues are right in that we cannot legislate away mental illness, and we cannot legislate away evil, but we can legislate to prevent murder. We can take smart, sensible steps to keep Americans safe. We can work together with gun owners and citizens against gun violence to make Americans safer.

To my colleagues who are undecided, I invite you to come to the hospitals with me in Las Vegas. Hear from the people who came to Las Vegas for a night of fun and country music and who will have to live with emotional and physical scars for the rest of their lives.

Hear from Dana, who will never see her fiance again. Hear from Lindsey, who will never see her sister again. Hear from Hannah's three children, who will never see their mother again.

I spent much of the last 2 weeks talking with families of those who were wounded or killed. That Monday night after the massacre, I remember hugging a mother and father who were looking for their 26-year-old daughter

at the family reunification center. They had gone to all of the area hospitals with the hope that they might find their daughter alive. Their final hope that night, if you want to call it that, was waiting in the reunification center for the call from the coroner's office to see if their daughter's body had been identified.

It so easily could have been my family, frantically searching, waiting, and grieving in that center. My niece was at that concert.

The people of Las Vegas responded to the worst tragedy our city has ever seen with unprecedented bravery, selflessness, and compassion. We are Vegas Strong.

It is long past time for Congress to follow their example and the example of so many other communities in our country touched by this violence and, finally, to summon the strength to get something done and reduce gun violence in America.

Let's not ignore the lives of those murdered or those wounded. Let's actually come together and agree that we must do something to honor all of the daughters, mothers, sons, fathers, sisters, brothers, and friends we have already lost to senseless gun violence.

It is time for us to move beyond resolutions. We must now have a new resolve to protect the basic freedom and safety of all Americans.

Work with me. Reach out to my office so that we can find common ground and finally offer the American people something more than just our thoughts and prayers. Let's get something done in honor of the loved ones who are still with us, the family members and friends we would do anything to protect, the people in our lives we could not bear to lose.

I ask my colleagues to work with me. Work with me to prevent this from ever happening again.

Mr. President, thank you for listening.

I yield the floor.

The PRESIDING OFFICER (Mr. TLLIS). The Senator from Oregon.

Mr. MERKLEY. Mr. President, I want to recognize the articulate, thoughtful, and passionate comments that have just been delivered by the Senator from Nevada. She has already served so effectively on committees and effectively on legislation, and now she brings her voice here to this Senate Chamber, where, over the history of our country, so many important conversations and dialogues have taken place, wrestling with the challenges we have and looking for the path to build the future we desire. So I welcome her. Of course, she has been here for some time now, but I welcome her now, being a part of the dialogue in this Chamber, which is an honor and something that is granted to only a few people in our Nation to come and to voice the concerns of our fellow Americans, of our home State constituents, striving to persuade colleagues to join in the effort to make our Nation and this world a better place.

The PRESIDING OFFICER. The Senator from Michigan.

CHILDREN'S HEALTH INSURANCE PROGRAM

Ms. STABENOW. Mr. President, I know we are in the middle of a discussion and certainly a debate right now about a budget resolution, and, obviously, I participated in discussions of how concerned I am about the priorities in the budget resolution. I think the people of Michigan and the country deserve a better deal.

But while we are doing that, the clock is ticking on some very, very important programs where we actually have bipartisan support in committee. I want to thank Chairman HATCH and the Finance Committee, working with me and working with our ranking member, Senator WYDEN, for moving forward last week on a 5-year reauthorization of the Children's Health Insurance Program, or what we call CHIP. The problem is this. Even though we passed it with only one negative vote and we had a strong bipartisan vote coming to the floor, my concern is that we have gone on to tax cuts. We are going on to a bill that includes Medicaid cuts and Medicare cuts and other debates. Yet we have this bipartisan effort that needs to get done because the funding ended September 30. It has been 18 days and counting. We will be counting these days because it has been 18 days since the Children's Health Insurance Program was stopped being funded.

I am very concerned about this. I assumed that once we had agreement, we would be able to move something very quickly. It is deeply concerning to me that we are now in a situation where it is 18 days. Tomorrow it will be 19 days, and then we go into the weekend, and yet we are not seeing the Children's Health Insurance Program funded.

There are 9 million children in our country. These are low-income working families who are not able to have the confidence of knowing that health insurance will be there for them. CHIP has been an extremely successful program. In Michigan we call it MICHild, and we have about 100,000 children who are able to get health services because of MICHild. This means moms and dads go to bed at night and don't have to say a little prayer—please, God, don't let the kids get sick—because they know they are going to be able to take them to the doctor.

This has traditionally been a bipartisan bill. As I have said, we have had great support on both sides of the aisle, but it is now out of committee, and we need to move it, and we need to make space on the calendar to be able to get this done.

We also have something else that ended on September 30, and that is funding for our community health centers. This is something else that has bipartisan support. I want to thank my friend Senator ROY BLUNT. He and I joined together. We have 70 Members of this body who have signed a letter to continue the funding for community

health centers. The problem is, the funding ran out on September 30. The Federal funding ended on September 30. We are talking about 25 million families, children, 300,000 veterans, 7.5 million children all across the country. In many parts of rural Michigan, that is the primary way people are getting their healthcare, as well as in urban settings.

Again, we have an agreement. We have talked about, now that the children's health insurance bill is out of committee, having it on the floor and then having an amendment for health centers, moving that together, which is something we have done in the past. We have strong bipartisan support to do it, but it has been put to the side in favor of what is a very divisive process on a budget resolution and tax cuts and other issues.

So I am imploring the leadership in the Senate to focus on something on which we all agree—at least the majority of us agree, the overwhelming majority of us agree—and that is making sure the Children's Health Insurance Program and community health centers get funded as quickly as possible. This is something done through the States, this is locally driven, it meets all the tests that people talk about, and both of these programs are extremely effective.

In 2016 alone, Michigan's community health centers diagnosed coronary heart disease in more than 21,000 people. There were 21,000 people who, if they hadn't gotten that diagnosis, probably would have ended up in the emergency room—if they had been able to get to an emergency room before something fatal happened. Because we have community health centers from the Upper Peninsula of Michigan to our urban areas, people were able to get the diagnosis and the help they needed. Nearly 34,000 Michigan residents learned that they had asthma and could treat that asthma, and children could get the treatment they need. Nearly 140,000 people were diagnosed with diabetes and could begin to manage that so it didn't become something incredibly serious and life-threatening.

Health centers play a very important role. If we aren't treating these kinds of things, they can be deadly if undiagnosed or untreated, so it is very important.

I am worried that there is not the sense of urgency there needs to be here to continue the Children's Health Insurance Program and the community health centers. I know that my Democratic colleagues feel that we are ready and willing to, at any moment, stop the debate on a divisive budget resolution, focus on something that has bipartisan leadership and bipartisan support, and let's get that done.

In Michigan, our 100,000 children who are able to see the doctor through MICHild get the medical care and dental and vision care that they need to be successful—to be successful in school, to be able to see the blackboard, to be

able to read, to be able to hear, because they are getting the basic healthcare they need.

Children shouldn't have to strain to see the blackboard and get bad grades because they can't get a simple eye exam, and that is what MICHild helps make happen. Children shouldn't have to struggle to ignore a painful tooth because the family can't afford to see a dentist. We have heard of horrible situations where, because of abscesses, children have actually lost their lives. It is not necessary. This is something that is preventable, and we have a bipartisan program, the Children's Health Insurance Program, created with bipartisan leadership years ago, that can be continued and needs to be continued.

Mr. President, I understand the debate on the floor about the budget. I understand the debate on tax reform. I want to see tax reform that simplifies the code and puts money in the pockets of hard-working families and small businesses and creates jobs. I mean, that is what I want to see happen. I also want to make sure, as we are debating right now how to do that and the differences in doing that—I would argue that what is in this budget bill does not do that, and I want to work on something that does.

We have the clock ticking on 9 million children and their families whose health insurance funding stopped 18 days ago and community health centers from small towns in the Upper Peninsula of Michigan to the city of Detroit whose health center funding stopped 18 days ago.

So I am going to keep counting. I hope I don't have to count too high before we can get this done because I know there is support here. I know there is support to do it, but it has to be a priority. There has to be a sense of urgency. Just like a parent who is up at 3 o'clock in the morning with a sick child has a sense of urgency about what they need to care for their child, we need to have that same sense of urgency here and do what I know we can do if we would just take the time, just take a few minutes to get it done.

Mr. President, I hope that will happen very soon. Thank you very much.

I yield the floor.

The PRESIDING OFFICER. The Senator from Washington.

Ms. CANTWELL. Mr. President, I come to the floor this evening to talk about amendment No. 1141, which would raise a point of order against any provision that would strike State and local tax deductions.

As we talk tonight about how our country moves forward economically and as we talk about what are the best ways to have tax fairness in America, I guarantee you, my constituents want to make sure they continue to be able to deduct their sales tax, their mortgage deductions, and there are important policies that other States have for tax deductions.

The State of Washington has been a leader—and I would match our State,

as it relates to our tax code and efficiency, with just about any other State. For a long time, Washington and Oregon have had the most unique tax codes in the United States of America. Yet our economies have grown faster than the national average every year since World War II. So we are doing something right. So the fact that we don't have an income tax in Washington State and the fact that Washingtonians, for many years, have been able to deduct our sales tax from our Federal tax obligations for income is something we are not interested in losing. What we are interested in is a fair debate about our Tax Code, an open process, and important discussion points of order if anybody tries to strip from us these very important tools.

State and local tax deductions have been an important way in which our taxpayers make sure they are treated fairly. For us in Washington, as I said, many of our citizens use these itemized deductions because of the fact that we don't have an income tax and we are able to deduct our sales tax from our Federal tax obligations. In fact, 30 percent of Washington resident taxpayers—1.1 million—itemize their taxes and claim an average State and local tax deduction of \$7,402. These deductions put an average of \$600 back into the pockets of Washingtonians each year. So any attempt by legislation to try to erode that—particularly at a time when we also get a deduction on our property taxes as well—is something critically important to our State.

If legislation continues to move forward that repeals these deductions—I know our colleagues think they are doing good work by trying to simplify the Tax Code. In fact, they are saying: We are going to increase the standard deduction as a way to simplify the Tax Code. But for my Washington residents—and, my guess is, for many other States that are in the same boat that don't have an income tax—you literally are going to penalize them and the efficiency of their tax code, which is so important.

For example, 40 percent of tax filers who make between \$50,000 and \$75,000 claim this deduction, and 53 percent of taxpayers who make between \$75,000 and \$100,000 claim this deduction. So when my colleagues talk about doubling the deduction from \$6,000 to \$12,000 or from \$12,000 to \$24,000 for families, I am sure they would like us to believe that somehow is going to make the residents of Washington State and our taxpayers whole. That is not the case. On average, Washingtonians in those brackets could actually end up paying more. Why? Well, first of all, we should realize that there are over 250,000 Washingtonians—that is the estimate—who make more, in a joint filing, than \$150,000. So right there, these Washingtonians would be in a situation where, under this tax proposal, they would be paying more than they are currently paying because they are not

allowed to itemize and they are not allowed to deduct. I don't want to raise taxes on Washingtonians. In tight economic times, I don't want to see them continue to see these deductions eliminated and have their tax bills go up.

Washingtonians work very hard at trying to make and keep the efficiency. I know there are other States—such as Texas, Alaska, and Florida—that also don't have an income tax. I know those States are probably struggling with the same policies and want to make sure they are making the same kinds of efficiencies. What we don't want is the current Republican proposal to raise taxes on working families in Washington State. We want to make sure these families continue to see the deductions they have had in the past.

So how would this work exactly in Washington? Well, one of the things we are concerned about is the impact on the housing market. Without the deduction for property—we do not want to see an increase in the price of housing and fewer people being able to afford home ownership because they are no longer able to take this deduction. That would be something of grave concern to Washington residents.

Also, we want to make sure that we continue to have these deductions for both singles and families of four, who would be impacted by this.

For example, an average individual taxpayer making between \$50,000 and \$100,000 has an average total deduction of about \$22,000. So this taxpayer would not benefit from increasing the standard deduction to \$12,000. The difference is that they now get \$22,000 in their itemized deductions, and under this proposal, they would only be able to deduct \$12,000 of that. Take a family who is making over \$100,000. As I said, we have 250,000 filers in our State who make between \$150,000 and \$200,000. This income bracket on average claims a deduction of \$30,000 from various State, local, mortgage interest, charitable contributions, and medical expenses. This family also would not benefit from increasing the standard deduction to \$24,000. As I said, they are already deducting about \$30,000.

Literally, we are raising taxes on thousands and I would say probably hundreds of thousands of Washington residents. That is why I am offering this amendment. I want us to have a point of order and true discussion about any policy that would raise taxes on my residents in Washington State. We have to have a tax discussion that is about a fair and open process, a continued dialogue about how to make sure that working families get a fair deal in a tax policy. But one policy that is jammed into a budget proposal and that then comes back to us for 51 votes, that literally eliminates our ability to itemize and deduct and gets rid of our sales deductions that we have fought so hard for, that we are so proud of as it relates to the individuality of how our State operates—we should not, with just 51 votes, cast a

vote increasing the taxes on thousands and thousands of Washingtonians and, I would say, on many other States in our Nation.

I hope our colleagues will take a close look at this. I hope they will help us in trying to make a point. Let's not rush through a policy when we don't know what the impacts are. Let's get specific about what the impacts are and recognize that some of our States are the most ingenious as it relates to delivering great services at lower costs.

I know some of my colleagues would like to say: There are these big States in the East, and here is how they operate. Here is what they do in collecting various forms of revenue. Well, this Western State operates with a great deal of efficiency. Our residents have come to expect these sales tax deductions and these mortgage deductions, and they want to keep them. They do not want to hear that there is a sleight of hand at the eleventh hour, not by a broad debate but a tactic that would jam them into a reconciliation bill because of instructions and thereby have these thousands of dollars of tax increases foisted on them.

I hope my colleagues will join me in this very important point of order that we will be offering in this amendment. Let's have this discussion in broad daylight and not penalize innovative States that have different tax codes but have grown faster than the national average and continue to do so. Let's make sure that we have tax fairness for all residents of our country.

I thank the Presiding Officer.

I yield the floor.

Mr. DURBIN. Mr. President, for more than 30 years, we have seen political battles over the Arctic Refuge—with some wanting to open the area for oil and gas leasing and many others believing that this pristine and ecologically important area should be given the highest protections available under the law. This week the fate of the Arctic Wildlife Refuge is again being taken up by the Senate, this time as part of the budget process.

There is no question that this is a divisive issue, one that deserves to be debated in the Senate, not taken up as part of the budget process with little to no debate, but Republicans are insisting on ramming an attempt to open the Arctic Refuge to drilling through using a partisan process because they know they lack the bipartisan support needed to properly debate the issue.

The President's budget estimated that leasing in the Arctic Refuge will generate \$3.6 billion in revenues, but the President's budget estimates just don't add up. In order to meet that number, oil companies would need to bid an average of \$2,400 per acre on every single acre of the 1.5 million acre coastal plain, more than 10 times the average lease sale bid on Alaska's North Slope.

We know this number is significantly inflated. If we look at other lease sales between 2010 and 2015, the industry bid

on less than 5 percent of the leases in Alaska's National Petroleum Reserve. On top of that, oil supplies are currently at historic highs, so high that we lifted a 40-year ban on oil exports last year, and gas prices remained at long-term lows.

Today the United States is the world's largest producer of oil and natural gas. We are importing less oil than we have at any point in almost three decades. In addition to the high oil supplies, industry has shown little interest in drilling in the Arctic Refuge. In September 2015, after spending approximately \$7 billion to drill and explore the region, Shell gave up on drilling in the Arctic region's Chukchi Sea due to the poor results and the high costs. Energy analysts predict very little interest in drilling in the Refuge for the foreseeable future.

So before we move ahead with leasing this area for oil and mineral exploration, we need to take a careful look at what we would be losing. The Arctic Refuge is one of America's last pristine, untouched wilderness places, and I think we should preserve it for future generations.

The Refuge is home to more than 200 wildlife species, including polar bears, musk ox, and caribou. The porcupine caribou herd travels to the coastal plain each summer to give birth to their young. The Refuge is the most important land denning site for a significant population of polar bears. Birds from all 50 States and 6 continents migrate to the Refuge for nesting and staging. Alaskan Native people still rely on the wildlife for basic sustenance and as a basis of their cultures.

In 2003, I had the opportunity to travel to the Arctic Wildlife Refuge and see firsthand the pristine wilderness. While I was there, I also had an opportunity to view areas that had been drilled for oil and gas. As you looked to the west, you could see a stark difference in the State lands that had been drilled for oil and gas and the Arctic National Wildlife Refuge that had not been drilled. It was easy to tell the two apart because the scars that were left on that State land that had been drilled were still there many years later. They didn't gingerly step in and drill and leave. They cut scars across that land that will be there forever.

There is no question that the impact drilling would have on the Arctic would be devastating and irreversible, and although oil and gas resources can be developed safely, we all know that leaks and spills happen. The resulting environmental damage can change the landscape forever.

The Arctic Refuge represents our Nation's finest example of intact, naturally functioning Arctic and subarctic ecosystems. Nowhere else in North America do we see such a broad spectrum of diverse habitats occurring within one area. We must protect it for future generations. We have a responsibility to protect this area for our children and grandchildren. Any attempt

to move forward a budget reconciliation containing leases in the Arctic is a move in the wrong direction.

The PRESIDING OFFICER (Mr. PERDUE). The Senator from Colorado.

Mr. GARDNER. Mr. President, I ask unanimous consent that following leader remarks on October 19, it be in order to call up the following amendments; that the time until 11:45 a.m. be for debate on the amendments, equally divided between the managers or their designees; that at 11:45 a.m., the Senate vote in relation to the amendments in the order listed, with no second-degree amendments in order prior to the votes: Wyden No. 1302, Capito No. 1393, and Cantwell No. 1141; further, that following the disposition of the Cantwell amendment, Senator WARNER's amendment No. 1138 be called up and the time until 2 p.m. be equally divided between the managers or their designees; and that at 2 p.m., the Senate vote in relation to the Warner amendment, with no second-degree amendments in order prior to the vote.

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

MORNING BUSINESS

Mr. GARDNER. Mr. President, I ask unanimous consent that the Senate be in a period of morning business, with Senators permitted to speak therein for up to 10 minutes each.

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

(At the request of Mr. SCHUMER, the following statement was ordered to be printed in the RECORD.)

VOTE EXPLANATION

• Mr. MENENDEZ. Mr. President, I was unavailable for rollcall vote No. 220, on Hatch amendment No. 1144. Had I been present, I would have voted yea.

Mr. President, I was unavailable for rollcall vote No. 221, on Sanders amendment No. 1119. Had I been present, I would have voted yea.

Mr. President, I was unavailable for rollcall vote No. 222, on Nelson amendment No. 1150. Had I been present, I would have voted yea.

Mr. President, I was unavailable for rollcall vote No. 223, on Heller amendment No. 1146. Had I been present, I would have voted yea.

Mr. President, I was unavailable for rollcall vote No. 224, on Sanders amendment No. 1120. Had I been present, I would have voted yea. •

TRIBUTE TO HERSHEL "WOODY" WILLIAMS

Mr. MANCHIN. Mr. President, I would like to take a moment to celebrate the christening of the USNS *Hershel "Woody" Williams*, T-ESB 4. This expeditionary sea base ship, the second of its kind, is named in honor of Medal of Honor recipient and West Virginia icon, Chief Warrant Officer Hershel "Woody" Williams, retired.

Woody Williams was born on a dairy farm in 1923 in Quiet Dell, WV. He enlisted in the U.S. Marine Corps and served as a demolition sergeant in the Battle of Iwo Jima with the 21st Marines, 3d Marine Division. As a result of Woody's valiant service, he was awarded the Congressional Medal of Honor from President Truman on October 5, 1945. Today, at 94 years old, he is the last living Medal of Honor recipient from the Battle of Iwo Jima.

What sets Woody apart from so many others who also honorably served is that his brave service on the battlefield was bookended by compassionate service to members of our Armed Forces and their families. Before entering the Corps, Woody had the painstaking task of delivering Western Union telegrams to Gold Star West Virginia families who lost loved ones early in the war. After he served 20 years in the Marine Corps and Marine Corps Reserves, he spent 33 years as a veterans service representative in the Department of Veterans Affairs and is still serving on the Governor's military advisory board in the State of West Virginia. He is a fierce advocate for all veterans of all eras.

On January 14, 2016, during a ceremony in Charleston, WV, Secretary of the Navy Ray Mabus announced that the expeditionary sea base ship 4 (T-ESB 4) would be named the USNS *Hershel "Woody" Williams*. On Saturday, October 21, Woody will be joined by his family, five of his fellow Medal of Honor recipients, fellow World War II veterans, and four of the five living USS *Arizona* survivors from Pearl Harbor for the joyous occasion of the christening. I look forward to the great honor of joining these heroes at the event in San Diego this weekend.

Perhaps in no other time in our recent history has it been more vital to remember and emulate the heroism, perseverance, and patriotism of those who belong to the Greatest Generation. Woody is the embodiment of the best of his generation. Through the christening of a ship that bears his name, we are both honoring his great service and lifting up a role model to inspire all West Virginians and Americans alike.

I would like to salute Chief Warrant Officer 4 Hershel "Woody" Williams. I also want to thank him for his great service to this great Nation and the great State of West Virginia, for showing us the power of patriotism, freedom, and family.

ADDITIONAL STATEMENTS

REMEMBERING DON CARANO

• Mr. HELLER. Mr. President, today I wish to memorialize Don Carano, one of northern Nevada's most influential figures, a great business leader, and a man I am privileged to have called a friend. Don recently passed away peacefully at the age of 85.