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## Senate

The Senate met at 9:30 a.m. and was called to order by the President pro tempore (Mr. HATCH).

### PRAYER

The Chaplain, Dr. Barry C. Black, offered the following prayer:

Let us pray.

Eternal King, You are great and marvelous. Without Your wondrous deeds, our lawmakers, our Nation, and our planet could not survive. Lord, let the nations You have made acknowledge Your sovereignty.

Continue to meet the needs of our Senators, providing solutions to their most challenging problems. Lord, teach them Your precepts so that they may walk in Your truth, experiencing the reverential awe that comes from Your presence. Make them wise and knowledgeable leaders. At their work, may they be diligent, ever striving through their faithfulness to please You. In their dealings with each other, may they be honest, courteous, and kind, never forgetting that You are the unseen guest in all of their deliberations. We pray in Your strong Name. Amen.

### PLEDGE OF ALLEGIANCE

The President pro tempore led the Pledge of Allegiance, as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

### RECOGNITION OF THE MAJORITY LEADER

The PRESIDING OFFICER (Mr. HELLER). The majority leader is recognized.

### NOMINATIONS OF ALLISON EID AND STEPHANOS BIBAS

Mr. McCONNELL. Mr. President, the Senate continues to press forward con-

firmed President Trump's outstanding nominations to the Federal courts. Already this week, we have confirmed two strong, smart, and talented women to serve on our Nation's circuit courts. Today we will consider two more well-qualified nominees: Allison Eid and Stephanos Bibas.

First, we will confirm Allison Eid, whom the President has nominated to serve on the U.S. Court of Appeals for the Tenth Circuit. Justice Eid has big shoes to fill in taking that seat—it became vacant when Neil Gorsuch ascended to the Supreme Court. It is a hard act to follow. Yet I have every confidence she will excel in the role. You see, nominees such as Justice Eid and Professor Bibas are more than just the sum of their credentials—although theirs are indeed impressive, and I will expand on those credentials in just a moment—nominees such as these also believe, like Justice Gorsuch, that the role of a judge is to apply the law equally to everyone and to do so as the law is actually written, not as they wish it might be.

As Judge Gorsuch said, “A judge who likes every outcome he reaches is very likely a bad judge—stretching for results he prefers rather than those the law demands,” or, put a different way, “I don't think there are red judges, and I don't think there are blue judges. All judges wear black.” That is the view of Neil Gorsuch. That is the view of Allison Eid and Stephanos Bibas. That is just the kind of fair-minded judge we want serving on the bench and just the kind of fair-minded judge we are confirming this week, including the exceptional nominees before us.

Justice Allison Eid graduated from the University of Chicago Law School with high honors. She earned the opportunity to clerk for Fifth Circuit Judge Jerry E. Smith and then for Justice Clarence Thomas before joining the faculty of the University of Colorado School of Law, where she served as a professor for our colleague Senator

GARDNER. When he introduced his former professor before the Judiciary Committee, Senator GARDNER noted how much she cared about “robust debates and hearing the views of others.”

“Justice Eid,” he said, “was open to their views, engaging with them, and [was] never biased against different perspectives.”

Later, Justice Eid was appointed to serve as Colorado's solicitor general and, in 2006, to the Colorado Supreme Court. Two years later, 75 percent of Coloradans voted to retain her. Her time on the State's high court has been marked by clear and precise writing and judicial independence.

One of Justice Eid's former clerks wrote a column in the Denver Post in support of her nomination. As a jurist, this clerk wrote, “Eid commits her full mental energy and attention to each case, carefully mastering every legal and factual detail in order to conduct a rigorous analysis dictated ultimately by the law.” In addition, this former clerk added a personal touch to Justice Eid's incredible résumé:

For women striving to achieve that elusive balance between family life and a successful career, it can be hard to find strong role models. But Colorado's Allison Eid is a shining example.

Justice Eid is clearly well qualified for the position to which she has been nominated. She is just the kind of fair-minded judge people would want hearing their case. I look forward to supporting her nomination today, and I ask each of my colleagues to join me in confirming the nomination of this extremely well qualified jurist.

I would ask them to join me in supporting Professor Bibas too. Professor Bibas has served as assistant U.S. attorney. He has experience in private practice. He has clerked for a circuit court judge and for Supreme Court Justice Anthony Kennedy. Today he is a professor at the University of Pennsylvania Law School, where, according to the former dean of students, he “enjoys

• This “bullet” symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.



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the give and take of discussion" and is "very fair, considerate, and encouraging."

Moreover, as a bipartisan group of more than 100 law professors put it in a letter to the Judiciary Committee, Professor Bibas's "fair-mindedness, conscientiousness, and personal integrity are beyond question," and in their view, "his judicial temperament will reflect these qualities and . . . he will faithfully discharge his duty to apply the law fairly and evenhandedly in all matters before him."

Professor Bibas also reminded us that he, like Justice Gorsuch and Justice Eid, believes in a fair-minded approach to the law. In his words, "People need to know and believe that judges will apply the law impartially and evenhandedly to all litigants, regardless of their wealth or power." He is right. Let's join together in supporting him today.

I would like to once again thank Judiciary Committee Chairman GRASSLEY for all his work to bring these impressive nominees to the floor. Together with the President, we will continue working hard to put judges on the Federal courts who will uphold the law as it is written, not as they wish it were.

#### TAX REFORM

Mr. MCCONNELL. Mr. President, on another matter, the Obama years were not easy for America's middle class. For many, steady work became harder to find, paychecks stagnated, and opportunities faded. America's middle class deserves better after a decade of drift, and we are working hard to deliver for them.

Tax reform is the single most important thing we can do today to get the economy reaching for its true potential again. That is why the Senate recently passed the legislative tools to advance it. That is why the House recently did the same. And because we did, later today, after months of hard work, the House's tax-writing committee will unveil its version of tax reform legislation.

I commend Chairman BRADY and the members of the Ways and Means Committee for their hard work in unveiling this critical legislation today. This announcement is more positive momentum from our colleagues over in the House, and I look forward to continued work with them as we move forward. Here in the Senate, the Finance Committee will continue its work on tax reform legislation as well.

Both Chambers are working on this at full steam because we are committed to achieving our mutual tax reform goals for the middle class, working families, and small businesses. Our main goal is this: We want to take more money out of Washington's pockets and put more in yours. This goal is shared by the American people, it is shared by the President and his team, and it is shared by Republicans in the House and in the Senate.

The goals of tax reform used to be shared by our Democratic colleagues as well. Over many years, multiple Senate Democrats, including the Democratic leader himself, have called on Congress to pass reform. But then something changed. It was the President who changed, it seems.

Now we are reading reports that our friends across the aisle plan to oppose any tax reform bill at all, regardless of what is in it. It seems that Democratic leadership is praying that this chance to put more money in the pockets of the middle class will not succeed. But why? To protect incentives and encourage companies to ship jobs overseas? I thought they were against those. To prevent working families from keeping more of what they earn? I assumed we were all for that. According to recent news reporting, Democrats apparently want to tank tax cuts for the middle class because it might give them a political leg up. In other words, it seems that this is some kind of game to them.

I certainly hope what we read is not true. I certainly hope Democrats will take note of the fact that their latest false talking point about tax reform just got debunked today as well. This effort is way too important for any of that. I hope our friends will decide to work with our colleagues in a serious way instead. That is what their constituents sent them here to do, and that is what their constituents deserve after the last decade of economic disappointment. There is no reason for our Democratic friends not to work across the aisle in a serious way to help shape this critically important effort.

I thank Chairman HATCH and Chairman BRADY for their commitment to tax reform and regular order. Through the committee process, Members on both sides of the aisle will have the opportunity to offer input as the tax reform effort advances. Today's announcement is an important step forward for that process, as well as for our once-in-a-generation opportunity to fundamentally rethink our Tax Code and deliver real relief. It has been 30 years since we did that. It is time to do it again.

I suggest the absence of a quorum.  
The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

#### RESERVATION OF LEADER TIME

The PRESIDING OFFICER. Under the previous order, the leadership time is reserved.

#### CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

#### EXECUTIVE SESSION

#### EXECUTIVE CALENDAR

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to executive session and resume consideration of the Eid nomination, which the clerk will report.

The legislative clerk read the nomination of Allison H. Eid, of Colorado, to be United States Circuit Judge for the Tenth Circuit.

The PRESIDING OFFICER. The Senator from West Virginia.

#### TAX REFORM

Mrs. CAPITO. Mr. President, I rise to give my fifth in a series of speeches addressing what I think will be a monumental achievement of this Senate and House when we pass our tax reform bill.

I have spoken previously about how I believe tax reform will be good in a lot of different ways. First of all, I talked about how this tax reform bill will spur economic growth in our country. Second, I talked about how it would grow jobs in small businesses. Third, I talked about the benefits working-class families will have through policies such as the child tax credit.

So today I rise to talk about the importance of tax simplification. According to a publisher who analyzed the issue, since 1913, the Federal Tax Code is 187 times longer than it was a century ago. On top of the Tax Code itself that spans thousands of pages, there are additional IRS regulations that are complicated, and you need somebody not just to figure them out for you and interpret them for you but to figure out how that translates to your own tax return. Of course, taxpayers have to comply with all of these.

Beyond the code and the regulations, there are countless IRS procedures, technical memorandums, and more, and all of this adds to the length and complexity of our tax system. You can see it when you turn toward the April 15 date, the stress level in this country really rises, and a lot of it has to do with the complications of our tax system.

The point is this, when it comes to figuring out your taxes, it is just far too complex. That is why businesses and individuals spend 6 billion hours a year complying with the Tax Code. That is more than 18 hours for every man, woman, and child in this country. That is equivalent to 3 million people working full time—3 million people working full time to comply with the Tax Code and fill out your tax forms or, another way of looking at it, that is \$195 billion in lost productivity.

Again, our Tax Code is just too complicated, and that is also what tax reform is about, simplifying and making it easier for Americans to comply.

According to the Brookings Institution, "The notion that taxes should be simpler is one of the very few propositions in tax policy that generates almost universal agreement."