



United States
of America

Congressional Record

PROCEEDINGS AND DEBATES OF THE 115th CONGRESS, FIRST SESSION

Vol. 163

WASHINGTON, TUESDAY, NOVEMBER 28, 2017

No. 193

Senate

The Senate met at 12:02 p.m. and was called to order by the Honorable STEVE DAINES, a Senator from the State of Montana.

PRAYER

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

Let us pray.

O God, You are the source of life and peace. Praised be Your Name forever. We know that it is You who can turn our thoughts toward peace and unity. Use Your power to transform our minds and hearts.

Lord, as our Senators face the challenges of today and tomorrow, give them a faith that will find opportunities in every adversity. May they cast their burdens on You, trusting Your loving kindness and tender mercies. Give them an understanding that puts an end to strife, mercy that quenches animosity, and forgiveness that overcomes resentment. May each day be for them a building block for making America a nation that glorifies You.

We pray in Your mighty Name. Amen.

PLEDGE OF ALLEGIANCE

The Presiding Officer 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.

APPOINTMENT OF ACTING PRESIDENT PRO TEMPORE

The PRESIDING OFFICER. The clerk will please read a communication to the Senate from the President pro tempore (Mr. HATCH).

The senior assistant legislative clerk read the following letter:

U.S. SENATE,
PRESIDENT PRO TEMPORE,
Washington, DC, November 28, 2017.

To the Senate:

Under the provisions of rule I, paragraph 3, of the Standing Rules of the Senate, I hereby appoint the Honorable STEVE DAINES, a Senator from the State of Montana, to perform the duties of the Chair.

ORRIN G. HATCH,
President pro tempore.

Mr. DAINES thereupon assumed the Chair as Acting President pro tempore.

RESERVATION OF LEADER TIME

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

The PRESIDING OFFICER (Mr. CRUZ). The Senator from Montana.

MEASURE PLACED ON THE CALENDAR—H.R. 1

Mr. DAINES. Mr. President, I understand there is a bill at the desk that is due for a second reading.

The PRESIDING OFFICER. The Senator is correct.

The clerk will read the bill by title for the second time.

The senior assistant legislative clerk read as follows:

A bill (H.R. 1) to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

Mr. DAINES. In order to place the bill on the calendar under the provisions of rule XIV, I object to further proceeding.

The PRESIDING OFFICER. Objection having been heard, the bill will be placed on the calendar.

AUTHORIZING TESTIMONY, DOCUMENT PRODUCTION, AND REPRESENTATION

Mr. DAINES. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of S. Res. 343, submitted earlier today.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The senior assistant legislative clerk read as follows:

A resolution (S. Res. 343) to authorize testimony, document production, and representation in Arizona v. Mark Louis Prichard.

There being no objection, the Senate proceeded to consider the resolution.

Mr. MCCONNELL. Mr. President, this resolution concerns a request for testimony in a criminal action pending in Arizona State court. In this action, the defendant is charged with threatening to cause physical injury to Senator FLAKE and for trespassing on his Tucson, AZ, office. A trial is scheduled for November 29, 2017.

The prosecution is seeking in this case testimony from an employee in the Senator's office who witnessed the relevant events. The enclosed resolution would authorize that staffer, and any other current or former employee of the Senator's office from whom relevant evidence may be necessary, to testify and produce documents in this case, with representation by the Senate legal counsel.

Mr. DAINES. Mr. President, I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and the motions to reconsider be considered made and laid upon the table with no intervening action or debate.

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

The resolution (S. Res. 343) was agreed to.

The preamble was agreed to.

(The resolution, with its preamble, is printed in today's RECORD under "Submitted Resolutions.")

Mr. DAINES. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

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



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

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

Mr. DURBIN. Mr. President, I ask unanimous consent to speak in morning business.

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

REPUBLICAN TAX PLAN

Mr. DURBIN. Mr. President, this week many things will happen in Washington, but the focus in the Senate Chamber later in the week will be the Republican tax plan. It is a plan that has come upon us really quickly—in a matter of weeks—and it literally will affect the economy of the United States and virtually every taxpayer. There is hardly a measure we can entertain that has such broad and far-reaching impact on the future of this country and its economy.

What we are trying to do now is to analyze this plan. It has been put on a fast schedule. I can guarantee, as I stand here, that because of this hurry-up approach on tax reform, when it is all said and done, if anything is enacted into law, we can look back with regret for not having taken the time to do this carefully, not having measured the impact of any tax changes on individuals, families, and the economy, and, certainly, on our national debt.

So far we have a plan that was considered and passed by the House of Representatives, also on a fast schedule, and one in the Senate as well. The one in the Senate will be up for consideration this week. It is going to be a procedure, which was established in the Senate years ago, called reconciliation. For the outsider, it is a long word, which, by Senate definition, means that a simple majority vote is all that is necessary to pass this measure. It will not be subject to the traditional filibuster in the Senate nor to the need for 60 votes, as in most instances.

It was designed, in its inception, to be a way to reduce the budget deficit. Ironically, what we will see happen with the proposed Senate tax plan is an increase of our national debt instead of a reduction. But that seems to be the intent of the sponsors, and it is what we will consider.

We took a look at some of the proposals in the Senate Republican plan. It is no secret that this plan would bankroll massive tax cuts for the wealthiest people in America and the largest corporations, and it would raise taxes on middle-income families. If that seems like contrary thinking to what most Americans were looking for, it is.

Time and again we are told that the average American needs a helping hand. I certainly understand that in Illinois and across the Nation. This tax plan by the Republicans will not help working families. At best, it gives them a temporary tax cut, which later ends up as a tax increase.

However, if you happen to be among the wealthiest of Americans, there is good news in the Republican plan. There will be substantial tax cuts in permanent law. So the help for working families is temporary, the help for wealthy families is permanent, and the help for corporations is permanent.

To put it in perspective from the corporate point of view, we can understand those who argue that lowering taxes on businesses will incentivize them to expand their businesses. Yet there are a couple of things we have to acknowledge. As a percentage of the gross domestic product, corporate profits in America have never been higher. As a percentage of gross domestic product, corporate taxes paid have never been lower. Profits are at their highest, taxes are at their lowest, and the Republicans come to us and say: Well, clearly, what we need to do is to cut corporate taxes again. I disagree.

I asked Secretary Mnuchin at a hearing: Shouldn't our goal be to not only have a growing economy but to have more fairness in the economy for working families who continue to put in the hours and put in the work and watch their own wealth and their own income really fall behind against the expenses they face? Well, he agreed with my conclusion, but he couldn't explain how the Republican tax plan would meet that goal. I don't think it does.

I do not exaggerate when I say that this is a tax cut by the Republicans for the wealthiest. The nonpartisan Joint Committee on Taxation analysis of the Republican bill shows that by 2027, as corporations are enjoying a huge tax cut, on average, taxpayers who earn less than \$75,000 a year will see their taxes go up under the Republican plan.

You think: Oh, that must have been a press release from the Democratic National Committee. No, it was an analysis by the Joint Committee on Taxation, a nonpartisan group that we turn to in order to measure the impact of tax legislation. It is not the wealthy taxpayers, not a few taxpayers, not a couple of unfortunate exceptions; on average, taxpayers at every income bracket earning less than \$75,000 would see their taxes increase under the Republican plan.

How would the wealthy fair? Well, it is no surprise that under the Republican plan, the largest tax cuts under the bill go to the wealthiest households. I get a lot of letters and emails, telephone calls and contacts. There aren't a lot of rich people calling me and saying: We need a tax break, Senator. They are not asking for it. But they don't have to ask for it when the Republicans are writing a tax bill.

As Republicans throw huge tax breaks to the wealthiest 1 percent of Americans, here is what they do: They eliminate the alternative minimum tax, they lower the top income tax bracket, and they double the exemption for the estate tax. They go straight after a deduction that helps one-third of all taxpayers lower their

taxes—the State and local tax deduction. They cut that, but they give these tax breaks to people who are already millionaires many times over.

The Republican plan would eliminate the State and local tax deduction—a deduction that helps millions of middle-income families avoid being taxed twice on their hard-earned income—once at the State and local level and again at the Federal level. The State of Illinois is an example—and most other States—where people pay a State income tax. Currently, taxpayers can deduct that State income tax paid from any Federal tax liability. The premise is simple: You shouldn't be taxed on a tax. The Republicans turn that upside down. They would tax the tax you paid at the State and local level.

Eliminating this vital deduction makes it more expensive for families to fund local services such as schools, police departments, fire departments, and local roads and bridges. In my State, which has the fifth highest number of taxpayers claiming this deduction, nearly 2 million Illinoisans would no longer be able to claim more than \$24 billion in State and local tax deductions, as they did in 2015.

So what is the Republican motivation for eliminating this deduction that is so important for middle-income families? Well, that is how they pay for the tax cuts for those at the highest income levels, and that is how they help the largest corporations cut their tax bills.

This is wrong. If there was ever a question about who the Republicans are writing this plan for, look no further than the changes made during the committee session when they decided that they wouldn't stop at merely raising taxes on millions of middle-income families in order to pay for permanent corporate tax cuts, but they also were willing to raise families' health insurance premiums. It is not bad enough that tax bills are going to go up for most middle-income families. Under the Republican plan, they have devised a way to increase health insurance premiums at the same time. What a breakthrough.

Republicans can't help themselves. Even in the face of opposition from the American people, hospitals, patients, nurses, seniors, and faith leaders, their tax bill would pay for tax cuts for the wealthiest 1 percent by repealing part of the Affordable Care Act.

This change alone means that 13 million Americans will lose their health insurance, and it means that the health insurance premiums paid by many others will increase by at least 10 percent a year—perfect. Not only are they going to raise taxes on working families, but they are going to raise the cost of health insurance for those buying policies and eliminate health insurance protection for 13 million Americans. Thirteen million Americans lose their health insurance, and millions more see their premiums spike—all to give corporations and the wealthiest people in America a tax cut.