

drill for gas when fracking is finding natural gas in areas all over the continental United States hardly makes sense. It certainly doesn't if you have ever been there and seen this beautiful piece of real estate.

I think the American people know what the Republicans had in mind with this plan. It really does help their deep-pocketed donors. Some Republicans in the House have been very open about this. One New York Republican Congressman said: Our donor said don't come back unless you give me a tax break. He is very honest about that, but, as far as I am concerned, that shouldn't be the motivation for passing tax reform.

One of the Republican donors I referred to—and I quote him directly—said: "My donors are basically saying, 'Get it done or don't ever call me again.'" Another one said: "Financial contributions will stop" if the Republican tax plan doesn't pass. Thank goodness for their honesty and candor.

There are special interests that will do well under this Republican plan, and wealthy people as well, but I think it is time for us to look at this plan, look at it clearly, and understand the negative impacts it is going to have on working Americans.

I yield the floor.

#### RECOGNITION OF THE MINORITY LEADER

The PRESIDING OFFICER. The Democratic leader is recognized.

#### THANKING THE SENATOR FROM ILLINOIS

Mr. SCHUMER. Mr. President, I want to thank my friend, former roommate, and colleague in leadership for, as usual, his articulate and on-the-money remarks about the tax bill.

#### ISSUES BEFORE CONGRESS

Mr. SCHUMER. Mr. President, we have a long to-do list before the end of the year, and time is running short. We had hoped to make progress with the administration on these issues in a meeting this afternoon. Unfortunately, this morning, instead of leading, the President tweeted a blatantly inaccurate statement and then concluded: "I don't see a deal." The President said: "I don't see a deal" three hours before our meeting, before he heard anything we had to say.

Given that the President doesn't see a deal between Democrats and the White House, Leader PELOSI and I believe the best path forward is to continue negotiating with our Republican counterparts in Congress, instead. Rather than going to the White House for a show meeting that will not result in an agreement from a President who doesn't see a deal, we have asked Leader MCCONNELL and Speaker RYAN to meet with us this afternoon.

We don't have any time to waste addressing the issues that confront us. So we are going to negotiate with Republican leaders who may actually be interested in reaching a bipartisan agreement. If the President, who already earlier this year said that "our country needs a good shutdown," isn't interested in addressing the difficult-year agenda and wants to make the government shut down, we will work with those Republicans who are interested in funding the government, as we did in April.

We have so many things to do. We have to fund the government. We have DACA. We have the Children's Health Insurance Program. We must reinstate cost sharing for health premiums and out-of-pocket costs. We have to deal with disasters. We have to fund our defense and our nondefense sides of the government in a reasonable way. There is so much to do. We are eager to get that done in a bipartisan way. Obviously the President isn't, but hopefully Leader MCCONNELL and Speaker RYAN are, and we look forward to sitting down with them to resolve this in an amicable way, as we did in April. When the President wasn't involved, we got it done.

#### REPUBLICAN TAX PLAN

Mr. SCHUMER. On the Republican tax bill, we are only a few days away from a final vote, but from all reports, the Republicans are still debating significant changes to the text of the bill. Some are angling for a change to the passthrough provisions, feeling that a gargantuan new tax loophole for many high-income individuals needs to be widened even further. Right now, it is reported that 70 percent of these passthroughs go to the top 1 percent. The changes that are being proposed would make it even worse.

Help small business, yes. Don't open a giant loophole for wealthy hedge funds, big-shot law firms, and lobbyists. We don't need that.

Others are rightly worried about the impact this bill would have on the deficit and debt. What I would remind my Republican colleagues is that, with any more changes, it is virtually certain you will be voting on a bill without any expert analysis of its impacts; you will be voting without any estimate of whether it will grow or shrink the economy; you will be voting without a good sense of the long-term impacts of the changes you are making to the Tax Code.

Certainly, 1 week of markup in the Finance Committee, with only one expert witness, is not a satisfactory process, particularly considering the changing nature of this bill. Changing the Tax Code in broad brush is a difficult thing. There are so many unintended consequences.

If our Republican colleagues should pass this bill and it becomes law—and I hope it won't—week after week, we are going to find new things in this

bill—some intended, some not intended. The people who voted for it are going to regret it. The public will ask: Why didn't you know? With a tax bill, it is impossible to know all these things unless you let it sit out there in the Sun and bake so that people, experts from around the country—there are tens of thousands of tax lawyers paid to figure out ways around our Tax Code and help the wealthy, who are their clients. Unless you examine the bill carefully in sunlight, unless you have a lot of hearings, unless you hear from all kinds of witnesses, the result is usually quite bad for America, with so many unintended consequences.

Our Republican colleagues, in their rush to get a bill done, are legislating in an irresponsible way, especially when it comes to something as important and complex as the Tax Code. If the product were a great one, that would be one thing. We all know this is not a great product. We don't even hear our Republican colleagues bragging about this product, with a few exceptions. Everyone says this could be better, that could be better.

Every independent analysis has shown that the tax bill will end up raising taxes on millions of middle-class families, despite the early intentions of the President and Republican leaders. The Tax Policy Center estimates that 60 percent of middle-class families will see a tax increase—60 percent of middle-class families will see a tax increase—by the time the bill is fully implemented, while folks making over \$1 million a year would get an average tax cut of over \$40,000.

Some would say: Well, they are making more money; they should get a bigger tax break. No. I would like to take every dollar of that \$40,000 a millionaire gets and give it to the middle class. They are the ones who need the help, not the wealthy people. They are the ones who buy the products and keep the economy humming. They are the ones who, throughout the 1950s, 1960s, and 1970s, created the best economy America has ever had, not just the few millionaires. It is astounding.

If the President and Republicans in Congress set out to pass a middle-class tax cut, as they claim—if that is where they set out, this bill completely misses the mark. Meanwhile, the big winners—big corporations, the very wealthy—are doing great already. Estates worth over \$11 million get a tax break? Why is that? Why is that, when average middle-class people are struggling? Corporations get a permanent reduction in their rates, while individual tax breaks expire after a few years. The bill would even open up drilling in the Arctic National Wildlife Refuge because this tax bill wouldn't be complete unless they help Big Oil too.

All of this to saddle the next generation of Americans with larger deficits, even larger debt—something many of my friends on the other side of the aisle have labored against their whole

careers. We have heard so many speeches from the other side about deficit reduction. I think my colleagues were sincere. Why are they abandoning it now?

Every one of our colleagues knows that we could do a lot better job in a tax bill at reducing the deficit than we have here. From the very beginning, Democrats have told our Republican colleagues that we want to work with them on tax reform, we want to lower taxes on the middle class, we want to reduce burdens on small businesses, we want to erase the incentives that send jobs overseas and bring jobs back home, and we want to do all these things in a way that doesn't add to the deficit.

From the very beginning, Republicans have said to us: We are not interested in working with you. We are going to draft it ourselves and use reconciliation so we don't need your votes, and you can vote for our bill if you want.

That is not bipartisanship, what the Republican leadership has done.

I know there are some Republicans on the other side who wish we could work together. Well, we can. Today at 11 a.m., I think more than a dozen—certainly a large number of Democrats went to the Press Gallery and said: We want to work with our Republican colleagues to create a better bill.

They came and visited me last night. I encouraged them to do it. This leader—this leader—is not going to stand in the way of bipartisan reform that meets the goals we have talked about: helping the middle class, reducing the deficit, not unduly or in any way aiding the 1 percent.

Bipartisanship and compromise are very possible on tax reform. It is an issue crying out for a bipartisan solution. There are a lot of areas in which we agree. We have to work to find a middle ground that is acceptable to both parties. I daresay it would be a better bill for the American middle-class than the one we are looking at right now.

#### NOMINATION OF GREGORY KATSAS

Mr. SCHUMER. Finally and briefly, Mr. President, because I know my colleagues are waiting, on the Katsas nomination, the DC Circuit is often called the second most powerful court in the Nation because it adjudicates so many highly charged political issues, including cases that deal with the limits of Executive power and regulations issued by Federal agencies. As examples, major cases on climate regulations, the CFPB, and gun safety laws in the District of Columbia are now before that court. On such a court, we should prize independence and moderation and look warily at candidates with highly political backgrounds.

Unfortunately, Gregory Katsas has been intimately involved in a number of the most partisan and legally dubi-

ous Executive orders of the current administration. He was involved in the President's controversial travel ban, his decisions to terminate DACA, to end transgender service in the military, and to establish an election integrity commission based on the lie that 3.5 million people voted illegally in the last election.

His tenure and views in the Trump administration raise important questions about his independence and moderation, particularly on a court that will likely hear cases related to the very same issues he worked on in the White House. He appears to be another example of the Republican majority pushing judges from a political extreme of their party as a way of advancing their interests in lieu of a legislative agenda, which has floundered.

I will vote no on his nomination and urge all of my colleagues to do the same.

Mr. President, I yield the floor.

#### CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

#### EXECUTIVE SESSION

#### EXECUTIVE CALENDAR

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

The senior assistant legislative clerk read the nomination of Gregory G. Katsas, of Virginia, to be United States Circuit Judge for the District of Columbia Circuit.

#### RECESS

The PRESIDING OFFICER. Under the previous order, the Senate stands in recess until 4 p.m.

Thereupon, the Senate, at 12:40 p.m., recessed until 4 p.m. and reassembled when called to order by the Presiding Officer (Mr. STRANGE).

#### EXECUTIVE CALENDAR—Continued

The PRESIDING OFFICER. Under the previous order, there are 90 minutes of debate remaining on the Katsas nomination, equally divided between the leaders or their designees.

The Senator from Oklahoma.

#### THE DEFICIT

Mr. LANKFORD. Mr. President, I want to address this body and talk about an issue that we do not talk about enough—the deficit. It is an issue that, for whatever reason, we have stopped talking about in Washington, DC. We talk about tax policy, which we should. We talk about disaster relief areas, which we should. We talk about healthcare policy, which we

should, and a lot of other things. We have stopped talking about the debt and deficit, and I think that is a mistake for us.

You see, after 2011, the trend moved from a high point. Deficit spending that year was \$1.3 trillion—overspending in a single year. After that point, the deficit went down a little bit each year until 2015. In 2016 our deficit number—that is a single year of overspending—started going back up. It went up in 2016, and it went up again in 2017. It is turning in the wrong direction. As you will recall and as many people in this body will recall, deficits were a major topic for us starting in 2010. Each year, Congress was trying to find ways to be able to reduce the deficit. That does not seem to be the issue anymore.

What I bring is a set of solutions and a set of ideas. How do we get out of this? Are there bipartisan solutions to actually deal with deficit overspending? There are priority things that we need to spend money on, and we should spend money on those things. Yet, as to the things that are nonessential for us and on which we might all find some way to agree that there is a better way to be able to spend our dollars, we should.

So this week I have produced our third annual "Federal Fumbles" book. We call it "100 ways the Federal Government has dropped the ball." None of these should be all that controversial, though we will not agree with all of them. But there are simple ways to look at what the Federal Government is doing, what it is not doing, where we are spending, where we are overspending, and where additional oversight is needed. There is no problem in this country that can't be solved, and, certainly, our deficit is an issue that can be solved. We just have to commit to each of us making the decision that this is actually important and that we are going to try to resolve this to try to get us back toward balance.

I have lumped all of these issues from this book back into a whole series of different process things because each one of the 100 things that we identify is not just a stand-alone; it is part of a bigger problem. So I have put them together into budget process reforms and grant process reforms, which allow for more transparency in how decisions are made and as to what decisions have been made. I would say, as well, that there are Senate rule changes that are going to be needed to be able to resolve any of these issues. We put together these four big blocks to be able to ask: What are we actually dealing with? Let me just give you a couple of ideas.

If we are going to actually deal with some of the budget issues, we are going to have to actually deal with the budget process. We are not going to get a better product until we get a better process. Since 1974, the Budget Act has only worked four times, and every year the American people have asked over and over: What just happened? How