

this is the opposite of pro-family policy.

Let's look at this example. He works as a freight mover at a lumber warehouse, and she works as a cashier. They both work and live full time in Live Oak, FL. Their average combined income is about \$28,650. Under the current Tax Code, the way the law is today, if they have two kids, their tax cut would be \$2,776. That is what they would save. Under the current bill, their tax cut would be \$2,656. So, in essence, under the way the bill is structured now, they would be getting \$120 less—or keeping \$120 less—than what they would under the law today, for a family making \$28,000 a year.

We can fix it, because under the proposal Senator LEE and I will have, they are going to see a tax cut of \$4,000 for having that additional child. That is \$1,200 greater than the current law. That is a raise of \$1,300 more than would happen under the bill as it is currently structured.

I don't think this is an intended consequence. But this is a working family. They work. They pay payroll tax. They make \$28,000, \$29,000 a year. Trust me when I tell you this money will matter. It won't solve all of their problems, but it will help. It is a pay raise.

Last but not least, I live in West Miami, FL. I have lived there since 1985. It is a working-class neighborhood. According to the census, the average family income in West Miami, where I live, is \$38,000—let's say \$39,000. That doesn't mean that West Miami is poor. I know the people there. They work hard. They pay their taxes. They raise their children well. They go to work 5 days a week for 8 or 9 hours a day, sometimes on the weekends. But because it is a working-class town, the nonrefundable increase we put in for the child tax credit doesn't do much.

As an example, based on the census data for West Miami, for that ZIP Code that I live in, more than 2,500 children in this ZIP Code—meaning more than half of the total number of children living in that area—would be receiving less than the full credit than they would otherwise be eligible for. Why? Because for their parents, their primary tax liability is the payroll tax. And you cannot help working families with a tax cut if you do not allow the cut to apply to the payroll tax. It is as simple as that.

We have to do that. If we want to help people in this country, if we really want to help them have a little bit more in their pocket, then let's implement the proposal that Senator LEE and I have put forward.

By the way, I hear these economists and other people say: Well, it won't do anything for growth.

You really don't understand how working Americans live. Someone who makes \$38,000 a year or \$35,000 a year basically spends every penny they make. They have to. If you make \$38,000 a year, with two kids, you are spending every penny you make and

then probably having to put the extra on your credit card, unfortunately. This proposal will drive consumer spending. It will allow them to pay for some things they can't buy now. These kids outgrow their shoes so fast. The bookbags don't make it through a year. There are so many things we could be helping families with, and our tax reforms should do that.

Everybody in this town has a trade association, has a lobbyist, has newspapers that write about them. Who writes about them? Who writes about these working Americans—working Americans, not people asking for anything from the government. They go to work. They work hard. They work every day. Who fights for them? Who talks about them? Who represents them? That is supposed to be us.

If we are serious about representing them, then let's prove it. Let's amend this bill and change it so we can give working Americans the raise they deserve, and that they need, to strengthen our country and strengthen our families.

I yield the floor.

The PRESIDING OFFICER. The question is, Will the Senate advise and consent to the Katsas nomination?

Mr. RUBIO. 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 assistant bill clerk called the roll.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Tennessee (Mr. CORKER) and the Senator from Arizona (Mr. MCCAIN).

The result was announced—yeas 50, nays 48, as follows:

[Rollcall Vote No. 283 Ex.]

YEAS—50

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

NAYS—48

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

NOT VOTING—2

Corker

McCain

The nomination was confirmed. The PRESIDING OFFICER (Mr. RUBIO). The majority leader.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that with respect to the Katsas nomination, the motion to reconsider be considered made and laid upon the table, the President be immediately notified of the Senate's action, and the Senate then resume legislative session.

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

LEGISLATIVE SESSION

The PRESIDING OFFICER. The Senate will now resume legislative session.

NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 2018—MOTION TO PROCEED

Mr. MCCONNELL. Mr. President, I move to proceed to S. 1519.

The PRESIDING OFFICER. The clerk will report the motion.

The senior assistant legislative clerk read as follows:

Motion to proceed to Calendar No. 165, S. 1519, a bill to authorize appropriations for fiscal year 2018 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year, and for other purposes.

The PRESIDING OFFICER. The Senator from North Dakota.

TAX REFORM

Mr. HOEVEN. Mr. President, I rise to discuss the tax relief bill, which the Senate is working very hard to try to pass. I brought some charts with me to show the impact this bill will have in terms of reducing the tax burden for hard-working American taxpayers and also helping to grow our economy.

It is important to understand this is not just about making sure American taxpayers can keep more of their hard-earned wages and income but also this is about making sure we have a growing economy, that we have more jobs, and that we have rising wages and rising income for American workers. Here are just some of the statistics that show that. These statistics are according to the nonpartisan Tax Foundation and also the Council of Economic Advisers. What you see from this first chart is, this tax relief package is about real economic growth, not just making sure our taxpayers get a tax cut but about growing our economy. This top number, which comes from the Council of Economic Advisers, is \$4,000 that workers, on average, would receive from the economic growth created by the combination of reducing the regulatory burden, which is something we have been working on all year with the administration—reducing that regulatory burden—and combining that then with tax relief to generate more