

I will read that again.
—every income group below \$75,000 would face tax increases, on average.

You heard that right—tax increases on average. So whether you look at it in the year 2019 for people making \$20,000 to \$30,000 or 2019 for people making under \$50,000 and compare that to the wealthiest among us or whether you look at it in terms of what happens just a few years later in 2025, you can see the basic unfairness of this.

Just at a time when we have this great opportunity to do a number of things which would not only turbocharge the economy and potentially lift families out of poverty—and certainly lift children out of poverty—just when we have the opportunity to simplify the code, to help middle-class families in a substantial and robust way, not the stingy way the bill does it, to the point where some might get a tax break one year that is very limited and then that goes away and their taxes go up and others are losing healthcare because of the repeal of the individual mandate—what is most egregious here is maybe not even the giveaways. That is egregious enough. What is outrageous is, the giveaways happen, and the debt is run up to do that. Then, on top of all that, we miss an opportunity, as Washington often does. There is an old expression that Washington never misses an opportunity to miss an opportunity. This is an opportunity to give the middle class maybe a record tax cut, but the majority has chosen not to do that. This is also an opportunity to lift a lot more children out of poverty with a much more generous child tax credit, a much more substantial commitment to lifting kids out of poverty, because we have a bill that allows us to do that, a big tax bill that only comes around once every couple of decades, potentially. The last time this was done was 31 years ago. So this is a critically important moment for the middle class, a critically important moment for children—middle-income children but also children from low-income families who don't get a lot of help under current policy.

Now, some people might ask: Well, how have the rich done over the last number of years? Maybe some might want to make the argument—the ridiculous argument, but they might want to make it—that somehow the rich need a little help. Well, let's see what has happened since 1980. Since 1980, the richest 1 percent have seen their share of national income almost double—double—from 11 percent to 20 percent in 2014, the last time this was measured. So the richest 1 percent, in about 35 years, have seen their share of all national income almost double. So the richest 1 percent have been doing pretty well over the decades since 1980. Do they really need yet another tax cut? Do they really need tens of billions of dollars split or divvied up among a very small number of Americans? I don't think so, and I think most Americans would agree with me.

According to the New York Times, no other nation in the 35-member Organization for Economic Cooperation and Development—the so-called OECD countries, 35 countries, and we are one of them—no other country has seen this widening of the gap between the richest and everyone else. You could see it in the other example. The richest small number in America get \$34 billion, and then 90 million people have to split a number that is less than half that. That is really an insult to who we are as Americans.

That same JCT—the Joint Committee on Taxation—their estimate of the Republican bill shows that households earning over \$1 million would get an average tax cut about 73 times larger than households earning between \$50,000 and \$75,000 in 2019, that same year, the first year.

We can go on and on with these comparisons, but I want to go back to the number I started with, that \$59,000 number. If you keep the dollar sign on it, and use it for another purpose, you have just arrived at roughly the median household income for the United States of America. So the median household income is about \$59,000. That is the median household income all across the country. That number happens to be roughly the same number as the \$59,456, the average annual tax cut for those making over \$1 million in 2019.

There are lots of other ways to describe the bill. The bill raises \$134 billion on the backs of hard-working Americans by changing how the Tax Code measures inflation. Not many people are paying attention to this, but the measurement is going to change if the bill passes. This number only grows over time.

For someone who is just starting out in their professional life, they would see this change haunt their paychecks for the next 50 years. So they are going to change how the Tax Code measures inflation. Not many people know that, and I think they are starting to find out.

If all of that wasn't enough, this bill would do a number of other things which are particularly destructive. It will reward companies that have outsourced jobs, it will increase healthcare premiums by an average of an additional 10 percent a year, and it is going to give, at the same time, obscene tax cuts to the superrich by, at the same time, increasing taxes on the middle class.

So when I described this bill last week in the Finance Committee as a thief in the night, I didn't choose those words casually; I meant every word of it. It is a thief in the night because of what the adverse impact on middle-class families and lower income families trying to get to the middle class would be, compared to what happens to the wealthiest among us. So it is robbing people of an opportunity to get a better tax cut for the middle class and giving away the store to the rich.

I will have more to say about this, but I see the majority leader is on the floor.

I yield the floor.

MORNING BUSINESS

ARMS SALES NOTIFICATION

Mr. CORKER. Mr. President, section 36(b) of the Arms Export Control Act requires that Congress receive prior notification of certain proposed arms sales as defined by that statute. Upon such notification, the Congress has 30 calendar days during which the sale may be reviewed. The provision stipulates that, in the Senate, the notification of proposed sales shall be sent to the chairman of the Senate Foreign Relations Committee.

In keeping with the committee's intention to see that relevant information is available to the full Senate, I ask unanimous consent to have printed in the RECORD the notifications which have been received. If the cover letter references a classified annex, then such annex is available to all Senators in the office of the Foreign Relations Committee, room SD-423.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

DEFENSE SECURITY
COOPERATION AGENCY,
Arlington, VA.

Hon. BOB CORKER,
Chairman, Committee on Foreign Relations,
U.S. Senate, Washington, DC.

DEAR MR. CHAIRMAN: Pursuant to the reporting requirements of Section 36(b)(1) of the Arms Export Control Act, as amended, we are forwarding herewith Transmittal No. 17-55, concerning the Air Force's proposed Letter(s) of Offer and Acceptance to the Government of Poland for defense articles and services estimated to cost \$250 million. After this letter is delivered to your office, we plan to issue a news release to notify the public of this proposed sale.

Sincerely,

CHARLES W. HOOPER,
Lieutenant General, USA, Director.

Enclosures.

TRANSMITTAL NO. 17-55

Notice of Proposed Issuance of Letter of Offer Pursuant to Section 36(b)(1) of the Arms Export Control Act, as amended

(i) Prospective Purchaser: Government of Poland.

(ii) Total Estimated Value:

Major Defense Equipment: * \$249 million.

Other: \$1 million.

Total: \$250 million.

(iii) Description and Quantity or Quantities of Articles or Services under Consideration for Purchase:

Major Defense Equipment (MDE):

Up to one hundred fifty (150) AIM-120C-7 Advanced Medium Range Air-to-Air Missiles (AMRAAM).

Non-MDE: Also included are missile containers, weapon system support, spare and repair parts, support and test equipment, publications and technical documentation, personnel training and training equipment, U.S. Government and contractor engineering, technical and logistics support services, and other related elements of logistical and program support.

(iv) Military Department: Air Force (PL-D-1AE).

(v) Prior Related Cases, if any: PL-D-YAE.
(vi) Sales Commission, Fee, etc., Paid, Offered, or Agreed to be Paid: None.

(vii) Sensitivity of Technology Contained in the Defense Article or Defense Services Proposed to be Sold: See Attached Annex.

(viii) Date Report Delivered to Congress: November 28, 2017.

* As defined in Section 47(6) of the Arms Export Control Act.

POLICY JUSTIFICATION

Poland—AIM-120C-7 Advanced Medium Range Air-to-Air Missiles (AMRAAM)

The Government of Poland has requested to purchase up to one hundred fifty (150) AIM-120C-7 Advanced Medium Range Air-to-Air Missiles (AMRAAM). Also included are missile containers, weapon system support, spare and repair parts, support and test equipment, publications and technical documentation, personnel training and training equipment, U.S. Government and contractor engineering, technical and logistics support services, and other related elements of logistical and program support. The estimated cost is \$250 million.

This proposed sale will contribute to the foreign policy and national security of the United States by helping to improve the security of a NATO ally. Poland continues to be an important force for political stability and economic progress in Central Europe.

This potential sale would support Poland's F-16 fighter program and enhances Poland's ability to provide for its own territorial defense and support coalition operations. Poland previously purchased the AIM-120C-7 missile and will have no difficulty absorbing this equipment into its armed forces.

The proposed sale of this equipment and support will not alter the basic military balance in the region.

The prime contractor will be Raytheon Missile Systems, Tucson, AZ. There are no known offset agreements proposed in connection with this potential sale.

Implementation of this proposed sale will not require the assignment of any additional U.S. Government or contractor representatives to Poland.

There will be no adverse impact on U.S. defense readiness as a result of this proposed sale.

TRANSMITTAL NO. 17-55

Notice of Proposed Issuance of Letter of Offer Pursuant to Section 36(b)(1) of the Arms Export Control Act

Annex Item No. vii

(vii) Sensitivity of Technology:

1. The AIM-120C-7 Advanced Medium Range Air-to-Air Missile (AMRAAM) is a guided missile featuring digital technology and micro-miniature solid-state electronics. The AMRAAM capabilities include look-down/shoot-down, multiple launches against multiple targets, resistance to electronic countermeasures, and interception of high- and low-flying and maneuvering targets. The AMRAAM is classified CONFIDENTIAL. The major components and subsystems range from UNCLASSIFIED to CONFIDENTIAL and technical data and other documentation are classified up to SECRET.

2. If a technologically advanced adversary were to obtain knowledge of the specific hardware and software elements, the information could be used to develop countermeasures that might reduce weapon system effectiveness or be used in the development of a system with similar or advanced capabilities.

3. A determination has been made that Poland can provide substantially the same degree of protection for the sensitive technology being released as the U.S. Government. This proposed sale is necessary to fur-

ther the U.S. foreign policy and national security objectives outlined in the Policy Justification.

4. All defense articles and services listed on this transmittal are authorized for release and export to the Government of Poland.

DEFENSE SECURITY
COOPERATION AGENCY,
Arlington, VA.

Hon. BOB CORKER,
Chairman, Committee on Foreign Relations,
U.S. Senate, Washington, DC.

DEAR MR. CHAIRMAN: Pursuant to the reporting requirements of Section 36(b)(1) of the Arms Export Control Act, as amended, we are forwarding herewith Transmittal No. 17-64, concerning the Army's proposed Letter(s) of Offer and Acceptance to the Government of Poland for defense articles and services estimated to cost \$250 million. After this letter is delivered to your office, we plan to issue a news release to notify the public of this proposed sale.

Sincerely,

CHARLES W. HOOPER,
Lieutenant General, USA, Director.
Enclosures.

TRANSMITTAL NO. 17-64

Notice of Proposed Issuance of Letter of Offer Pursuant to Section 36(b)(1) of the Arms Export Control Act, as amended

(i) Prospective Purchaser: Government of Poland.

(ii) Total Estimated Value:
Major Defense Equipment * \$215 million.
Other \$35 million.
Total \$250 million.

(iii) Description and Quantity or Quantities of Articles or Services under Consideration for Purchase: High Mobility Artillery Rocket System (HIMARS)

Major Defense Equipment (MDE):
Sixteen (16) Guided Multiple Launch Rocket System (GMLRS) M31A1 Unitary.

Nine (9) Guided Multiple Launch Rocket System (GMLRS) M30A1 Alternative Warhead.

Sixty-one (61) Army Tactical Missile Systems (ATACMS) M57 Unitary.

Non-MDE: Also included are eight (8) Universal Position Navigation Units (UPNU), thirty-four (34) Low Cost Reduced Range (LCRR) practice rockets, one thousand six hundred forty-two (1,642) Guidance and Control Section Assemblies for GMLRS, Missile Common Test Sets and Devices, testing Precision, Lightweight GPS Receivers (PLGR), support equipment, U.S. Government and contractor services, training, and other related elements of logistics and program support.

(iv) Military Department: Army (PL-B-UDD, PL-B-UDE).

(v) Prior Related Cases, if any: None.

(vi) Sales Commission, Fee, etc., Paid, Offered, or Agreed to be Paid: None.

(vii) Sensitivity of Technology Contained in the Defense Article or Defense Services Proposed to be Sold: See Attached Annex.

(viii) Date Report Delivered to Congress: November 28, 2017.

* As defined in Section 47(6) of the Arms Export Control Act.

POLICY JUSTIFICATION

Poland—High Mobility Artillery Rocket System (HIMARS)

The Government of Poland has requested to purchase sixteen (16) Guided Multiple Launch Rocket System (GMLRS) M31A 1 Unitary, nine (9) Guided Multiple Launch Rocket System (GMLRS) M30A1 alternative warheads, sixty-one (61) Army Tactical Missile Systems (ATACMS) M57 Unitary. Also included are eight (8) Universal Position Navigation Units (UPNU), thirty-four (34)

Low Cost Reduced Range (LCRR) practice rockets, one thousand six hundred forty-two (1,642) Guidance and Control Section Assemblies for GMLRS, Missile Common Test Sets and Devices, testing Precision, Lightweight GPS Receivers (PLGR), support equipment, U.S. Government and contractor services, training, and other related elements of logistics and program support. The estimated cost is \$250 million.

This proposed sale will support the foreign policy and national security objectives of the United States by helping to improve the security of a NATO ally which has been, and continues to be an important force for political stability and economic progress in Europe. This sale is consistent with U.S. initiatives to provide key allies in the region with modern systems that will enhance interoperability with U.S. forces and increase security.

Poland intends to use these defense articles and services to modernize its armed forces and expand its capability to strengthen its homeland defense and deter regional threats. This will contribute to Poland's military goals of updating capability while further enhancing interoperability with the United States and other allies. Poland will have no difficulty absorbing this equipment into its armed forces.

The proposed sale of this equipment and support will not alter the basic military balance in the region.

The principal contractor will be Lockheed Martin in Grand Prairie, TX. This FMS case will support the parallel Direct Commercial Sale (DCS) between Lockheed Martin and Polska Grupa Zbrojenjowa (PGZ), the prime contractor for this effort in Poland. There are no known offset agreements proposed in connection with this potential sale.

Implementation of this proposed sale will require U.S. Government or contractor representatives to travel to Poland for program management reviews to support the program. Travel is expected to occur approximately twice per year as needed to support equipment fielding and training.

There will be no adverse impact on U.S. defense readiness as a result of this proposed sale.

TRANSMITTAL NO. 17-64

Notice of Proposed Issuance of Letter of Offer Pursuant to Section 36(b)(1) of the Arms Export Control Act

Annex Item No. vii

(vii) Sensitivity of Technology:

1. The High Mobility Artillery Rocket Systems (HIMARS) is a highly mobile, all-weather indirect area fire artillery system. The HIMARS mission is to supplement cannon artillery to deliver a large volume of firepower within a short time against critical time-sensitive targets. At shorter ranges, HIMARS complements tube artillery with heavy barrages against assaulting forces as well as in the counter-fire, or defense suppression roles. The highest level of classified information that could be disclosed by a proposed sale, production, or by testing of the end item is SECRET; the highest level that must be disclosed for production, maintenance, or training is CONFIDENTIAL. Reverse engineering could reveal SECRET information. Launcher platform software, weapon operational software, command and control special application software, and command and control loadable munitions module software are considered UNCLASSIFIED. The system specifications and limitations are classified SECRET. Vulnerability data is classified up to SECRET. Countermeasures, counter-countermeasures, vulnerability/susceptibility analyses, and threat definitions are classified SECRET.

2. Guided Multiple Launch Rocket System (GMLRS) Unitary M31A1 uses a Unitary High

Explosive (HE) 200 pound class warhead along with GPS aided IMU based guidance and control for ground-to-ground precision point targeting. The GMLRS Unitary uses an Electronic Safe and Arm Fuze (ESAF) along with a nose mounted proximity sensor to give enhanced effectiveness to the GMLRS Unitary rocket by providing tri-mode warhead functionality with point detonate, point detonate with programmable delay, or Height of Burst proximity function. GMLRS Unitary M31A1 end-item is comprised of a Rocket Pod Container (RPC) and six GMLRS Unitary Rocket(s). The RPC is capable of holding six (6) GMLRS Unitary Rockets and can be loaded in a M270A1 launcher (tracked), HIMARS M142 launcher, or European M270 (203 configuration that meets the GMLRS interface requirements) launcher from which the GMLRS rocket can be launched. The highest classification level for release of the GMLRS Unitary is SECRET, based upon the software, sale or testing of the end item. The highest level of classification that must be disclosed for production, maintenance, or training is CONFIDENTIAL.

3. Guided Multiple Launch Rocket System Alternative Warhead (GMLRS-AW) M30A1. The GMLRS-AW, M30A1, is the next design increment of the GMLRS rocket. The GMLRS-AW M30A1 hardware is over 90% common with the M31A1 GMLRS Unitary hardware. Operational range is between 15-70 kilometers. Accuracy of less than 15 meters Circular Error Probability at all ranges, when using inertial guidance with Global Positioning System (GPS) augmentation. Uses a proximity sensor fuze mode with a 10 meter height of burst. The Alternative Warhead carries a 200 pound fragmentation assembly filled with high explosives which, upon detonation, accelerates two layers of pre-formed tungsten fragments optimized for effectiveness against large area and imprecisely located targets. The GMLRS-AW provides an area target attack capability that is treaty compliant (no un-exploded ordnance). It provides a 24 hour, all weather, long range attack capability against personnel, soft and lightly armored targets, and air defense targets. The GMLRS-AW uses the same motor, guidance and control systems fuze mechanisms, and proximity sensors as the M31A1 GMLRS Unitary. The highest classification level for release of the GMLRS-AW is SECRET, based upon the software, sale or testing of the end item. The highest level of classification that must be disclosed for production, maintenance, or training is CONFIDENTIAL.

4. The highest classification level for release of the ATACMS Unitary M57 FMS Variant is SECRET, based upon the software. The highest level of classified information that could be disclosed by a sale or by testing of the end item is SECRET; the highest level that must be disclosed for production, maintenance, or training is CONFIDENTIAL. Reverse engineering could reveal CONFIDENTIAL information. Fire Direction System, Data Processing Unit, and special Application software is classified SECRET. Communications Distribution Unit software is classified CONFIDENTIAL. The system specifications and limitations are classified CONFIDENTIAL. Vulnerability Data, countermeasures, vulnerability/susceptibility analyses, and threat definitions are classified SECRET or CONFIDENTIAL.

5. The GPS Precise Positioning Service (PPS) component of the HIMARS munitions (GMLRS Unitary, Alternative Warhead, and ATACMS Unitary) is also contained in the launcher Fire Direction System, is classified SECRET, and is considered SENSITIVE. The GMLRS M30A1, M31A1, ATACMS M57 and HIMARS M142 launchers employ an inertial

navigation system that is aided by a Selective Availability Anti-Spoofing Module (SAASM) equipped GPS receiver.

6. If a technologically advanced adversary were to obtain knowledge of the specific hardware and software, the information could be used to develop countermeasures, which might reduce weapon system effectiveness or be used in the development of a system with similar or advanced capabilities.

7. This sale is necessary in furtherance of the U.S. foreign policy and national security objectives outlined in the enclosed Military Policy Justification. A determination has been made that Poland can provide the same degree of protection for the sensitive technology being released as the U.S. Government.

8. All defense articles and services listed in this transmittal have been authorized for release and export to Poland.

INDIAN EMPLOYMENT, TRAINING AND RELATED SERVICES CONSOLIDATION BILL

Ms. MURKOWSKI. Mr. President, today I wish to discuss a bill that has been worked on for years. H.R. 228 will help tribes streamline what are called 477 programs. Recently, a question was raised about the Head Start program and its possible inclusion in 477 plans. I do not think that Head Start services are eligible for incorporation into 477 plans. I ask unanimous consent that the letter from Congressman DON YOUNG and me to the Secretary of the Interior Ryan Zinke be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

NOVEMBER 27, 2017.

Hon. RYAN ZINKE,
Secretary, U.S. Department of the Interior,
Washington, DC.

DEAR SECRETARY ZINKE, We write today to provide information about our legislation, the Indian Employment, Training and Related Services Consolidation Act (H.R. 228 as passed the House / S. 91 as reported by committee in the Senate). Our legislation has bipartisan backing and the support of a broad coalition of tribes and tribal organizations.

During consideration of the legislation, a question was raised as to whether any Head Start services would be eligible for incorporation into a tribal "477 Plan" under H.R. 228 / S. 91. The answer is no—Head Start is an early childhood education program, and does not fit into any of the categories of eligible programs' purposes that are listed in Section 6 of the bills. Head Start services are not eligible under current law for incorporation into tribal 477 plans, and will not be eligible under our legislation.

We wanted to take the opportunity to provide this background should it be helpful in the future.

Sincerely,

DON YOUNG,
Congressman for All
Alaska.

LISA MURKOWSKI,
U.S. Senator.

Mr. UDALL. Mr. President, I ask unanimous consent to have printed in the RECORD the following letters from Senator HOEVEN and me to the chairman and ranking member of the Senate Committee on Health, Education,

Labor, and Pensions, and from Margaret Zientek to Senator MURKOWSKI and Congressman YOUNG.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

U.S. SENATE,
COMMITTEE ON INDIAN AFFAIRS,
Washington, DC, November 28, 2017.

Senator LAMAR ALEXANDER,
Chairman.
Senator PATTY MURRAY,
Ranking Member,
Committee Health, Education, Labor & Pensions, U.S. Senate, Washington, DC.

SENATORS: As the Chairman and Vice Chairman of the Committee of jurisdiction, we affirmatively state for the record our agreement with the Tribal Working Group's analysis dated November 27, 2017 that Head Start program administered by the Department of Health and Human Services is not a program that is eligible under Public Law 102-477 or H.R. 228/S. 91.

Sincerely,

JOHN HOEVEN,
Chairman.
TOM UDALL,
Vice Chairman.

PUBLIC LAW 102-477,
TRIBAL WORKGROUP,
November 27, 2017.

DEAR SENATOR MURKOWSKI AND CONGRESSMAN YOUNG: A question has arisen whether Public Law 102-477, or either H.R. 228 or S. 91, reaches the Headstart program administered by the Department of Health and Human Services. It is our understanding that neither the current law nor either bill authorizes the inclusion of the Headstart program in a "477" plan.

Thank you for your continued advocacy on these critical bills.

Sincerely,

MARGARET ZIENTEK,
Co-Chair P.L. 102-477 Tribal Work.

NATIONAL ADOPTION MONTH

Mrs. FEINSTEIN. Mr. President, today I wish to call attention to the more than 112,000 foster children in our Nation who are waiting to be adopted. Of these, more than 14,000 are in California.

These are children with no permanent place to call home, who have experienced severe neglect or abuse. Through no fault of their own, these kids are uprooted from their lives, separated from everything they know, and unable to be safely reunited with their biological families. Many are moved from home to home with their few belongings in a garbage bag.

These are children who are waiting for a family, wanting to belong, and needing our help. Of these children, more than 20,000 age out of the foster care system every year without a place to call home. We can and must do better.

What happens to children who age out of the foster care system? They are shown the door and expected to suddenly be self-sustaining, successful adults. Unfortunately, this is not the case for the majority of our foster youth. I say "our" because these kids are all of our responsibility. They are in every community, and we are failing