

critical services to customers and homeowners and small businesses. I respect my colleagues' desire to support them. I do support efforts to help community and regional banks fill important needs. I don't support efforts to roll back accountability measures on the largest banks, with nothing to help hard-working Americans who have the most to lose.

It is this simple: If we want to help the middle class, let's help the middle class.

We sat here the last couple of weeks—both in the Finance Committee and on the floor—on the tax bill. I heard ad nauseam my colleagues say that this tax bill is for the middle class. Well, it really wasn't for the middle class. If you want to cut taxes for the middle class, you cut taxes for the middle class. Same here. If we want to help the middle class, let's help the middle class, whether it is the Tax Code or banking laws. You don't grow our economy by handing out more money to the people at the top, whether it is Wall Street banks or whether it is large corporations that outsource jobs. You don't give handouts to the wealthiest people with sort of a bank shot. Get rid of the middleman. If you want to help the middle class, darn it, help the middle class. Don't filter it through the largest banks and the largest corporations, hoping something will trickle down. We grow our economy by putting money directly into the pockets of middle-class families.

Let's cut the corporate middleman. Let's throw out the Wall Street lobbyists. Let's provide relief for student loan debt and mortgages and community banks. Let's help workers who haven't seen a raise in over a decade. Let's show the people of this country that we actually do, in fact, work for them.

I yield the floor.

Mr. COONS. Mr. President, I ask unanimous consent to speak for up to 10 minutes.

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

The Senator from Delaware is recognized.

REPUBLICAN TAX BILL

Mr. COONS. Mr. President, when we were last here together, it was roughly 2 a.m. Saturday morning as this Chamber took up and passed by a very narrow margin—I believe 51 to 49—one of the biggest, broadest, most comprehensive pieces of financial legislation likely in our lifetime. The last time this Congress took up and passed comprehensive tax reform, I was 21 years old. It has been a long time since a bill of this scope and reach and impact has been considered, debated, and passed in this Chamber. I wanted to give some reflections this evening on what happened very early Saturday morning and what it means.

First, it did not have to be this way. That bill passed on a straight party-

line vote. Not one Democrat voted for it, and all but one Republican Senator voted for it. I joined more than a dozen of my colleagues in a press conference I think 2 weeks ago, saying that we wanted to work across the aisle and that we were trying yet getting no opportunity to do so.

Weeks and weeks ago, a group of us put out a letter to our colleagues saying that we wanted to work together on tax reform that would make our country more competitive and that would deal with some of the long-unaddressed issues in our Tax Code and yet be fiscally responsible. And right up until Saturday, I was working with a group of Republicans and Democrats to try to find a way to move forward on tax reform that would not blow up our deficit and debt, give real tax relief to middle-class Americans, and significantly reduce the corporate tax rate. Alas, we came up short.

I wanted to give just a few moments of reflection on how I see the tax bill that ultimately moved through this Chamber last week.

First, on the process, the idea that you do your best work at something like 2 in the morning—adopting a nearly 500-page piece of legislation without anyone having had the chance to really read it and understand it—I think defies common sense.

Second, I think that the idea that the best legislating is done by only one party has been proven to be incorrect, whether it is big pieces of legislation done by only Democrats or big pieces done by only Republicans. Part of the point of this Chamber—and the balance and the separation of powers that our Founders crafted into the Constitution—was the idea that when we listen to each other and compromise, we produce better legislation, better laws, better justice.

Last, I would like to talk for a moment about the values that underlie not just this process but the outcome of this bill, because in speeches and comments and debates here on the floor and in materials put out over the last 2 weeks, there has been a lot of talk about financial matters, about percentages, about numbers, and about the Joint Committee on Taxation or the Congressional Budget Office. There has been a lot of jargon and a lot of insider talk that has frankly left a cloud that has made it difficult for most Americans to understand what was at stake and what was at work in the steady progress toward that partisan passage of the tax bill so early on Saturday morning.

Let's talk for a moment, if we could, about the human values implicated by this bill. Let's talk less about fiscal jargon and financial details and more about where it will land.

I am sure it comes as no surprise to you that ultimately I voted against the bill. I was willing to do bipartisan tax reform that would allow President Trump to meet his expressed goal of delivering a Christmas gift to the

American people—in particular, to the American middle class—but I wasn't willing to sign off on a bill that would add \$1 trillion to our national debt and that laid the groundwork we are already hearing for calls to slash Medicare and Medicaid. Once this Christmas package is opened, the middle class will realize that its real impact is the steady increase of the tax burden on them and the steady decrease, over the years ahead, of critical, vital Federal programs like Medicare and Medicaid that have made such a difference to so many in need for so long.

For reasons that elude me, most of this country was not actively engaged in this tax debate. I had about 230 calls from Delaware on last Friday—200 opposed and 20 in favor, so 10 to 1 against. But I didn't hear from folks who might have understood and might have spoken up about the long-term, grinding impact this tax bill will have on those in real need in our country.

I wanted to take a moment here on the floor to reflect on something that happened late last week in the Budget Committee as they were marking up the bill. As several dozen clergymen, men and women of different faiths, gathered together outside in a moment of civil disobedience, a few of them—friends of mine—were arrested—arrested in a cry they had hoped would be heard to express their concern about the impact of this tax bill on the poor and needy in our Nation.

I stand tonight as a Senator. I stand tonight as someone who represents Delaware. I stand tonight as someone who was elected not to serve one particular faith tradition but who is deeply informed by my faith tradition and the Gospel that I read. In the Gospel According to Luke, Jesus said: "He has anointed me to proclaim good news to the poor."

I just wanted to stand here for a moment and say that while the Gospel is good news to the poor, this tax bill surely is not. Some of the best known, simple passages in the New Testament of the Christian Bible say you cannot serve both God and wealth. Jesus's call in Matthew 25: Inasmuch as you did this to the least of these, you did it unto me.

This preference for the poor, this focus on the least among us, is not new to the New Testament; it is deeply rooted in the Torah and in the Judeo-Christian values that underlie all of Christianity. In Proverbs, the Torah teaches that those who oppress the poor insult their Maker. Deuteronomy Chapter 15 teaches that you should open your hand to the poor and needy neighbor in your land.

Lastly, it seems to me that while the Bible, the New Testament, and the Torah teach these things about God's deep preference that we be kind to one another, that we care for one another, that we support those in need around us, that doesn't inevitably lead to one party's position or another. It doesn't inevitably lead to one clear economic

theory or policy or another. But it does say that before we took dramatic action that will reset the ground for a generation, that I believe will inevitably lead to a loss of security and stability and opportunity for those in need in our country, we should have reflected. We should have listened to each other. We should have respected the greatest traditions of this country that say that we are most American when we open the doors of opportunity to all, when we create chances for those who are struggling amongst us to have a brighter future. And as I searched through what I understood of this 500-page bill thrust upon us late on a Friday night and marked up and voted on early on a Saturday morning,

I found none of that. I found an incredibly expensive bill that even some titans of industry have said will add little to the growth of this economy and much to the burden of debt of this country.

I know people of good faith on both sides have differing views about the impact of this bill, but I, for one, felt called tonight to come to this floor and say that I think we have made not just a mistake of fiscal policy, but I think that in moving this bill forward, we have failed in our most fundamental call to hear each other, to work together, and to be mindful that we do not cause harm to those in our society who look to us to make the future brighter, to open the doors of oppor-

tunity wider, and to listen to some of the most ancient and profound voices in the traditions that lay the foundation of this free society; that we legislate worst when we legislate against the least of our brethren.

Thank you.

I yield the floor.

ADJOURNMENT UNTIL 10 A.M.
TOMORROW

The PRESIDING OFFICER. The Senate stands adjourned until 10 a.m. tomorrow.

Thereupon, the Senate, at 6:42 p.m., adjourned until Tuesday, December 5, 2017, at 10 a.m.