

Although I am a Golden Tornado from Butler, Pennsylvania, I am proud to say: Go Ramblers, Go Greyhounds, and Go Rams.

THE GOP TAX PLAN

The SPEAKER pro tempore. The Chair recognizes the gentleman from Oregon (Mr. BLUMENAUER) for 5 minutes.

Mr. BLUMENAUER. Mr. Speaker, by now, enough of the harsh reality of the Republican tax plan has been discovered by Americans. That is why most are opposed. They oppose a huge transfer of wealth to those who don't need it from the majority of middle class Americans who do need help.

They are against giving hundreds of billions of dollars to the largest corporations and the richest Americans with increased borrowing on our children and grandchildren. Their proposal would cost about \$2.3 trillion in increased debt and interest.

They are raising taxes on almost 9 million middle-income people with very high medical bills. The Alzheimer's tax is a bad idea and people hate it.

People noticed that the huge permanent tax breaks for businesses and the wealthy—they have got theirs—but the tax relief for middle-income Americans is temporary and will disappear over time.

By 2023, the average American who makes \$30,000 a year or less will see a tax increase. By 2027, all tax brackets under \$75,000 are going to see a tax increase. Because the Republicans will change the way that tax brackets are adjusted for inflation, we are going to see people pulled up into ever higher tax rates—a stealth tax increase. For middle class Americans, their tax relief is a political football while the rich and the powerful are protected.

Of course, there are other strange things that are going to come out on an ongoing basis because of the crazy way this has been put together, and it is still being massaged behind the scenes. For example, we found just last weekend that some professionals who make between \$500,000 and \$650,000 a year are going to pay a marginal tax rate of over 100 percent. For that extra \$100 they make, they are going to pay \$107 in taxes. Absolutely insane.

People are noticing that this proposal is triggering spending cuts for Medicare—\$25 billion scheduled for next year—and Medicaid cuts for the elderly and disabled are on the horizon.

There are more reasons to oppose this proposal than I have time to list here this morning, but perhaps the most fundamental flaw has not been given nearly enough attention. The Republicans would change taxation based on how you make your money, not how much you make.

The very highest taxes will be on the way that 80 percent of Americans make their income. W-2 salary and wages are going to pay the highest rate. It is

going to be collected on each paycheck and very hard to cut corners.

This is going to open a whole new industry when people find that a CPA who works for a corporation making exactly the same money as somebody who is an independent professional doing exactly the same job but pays far more in taxes, people are going to cash in on a whole new industry in terms of how people can change how their income is characterized.

There will be a professional corporation, a passthrough business, a proprietor, partnerships, and closely held corporations. They will all be treated differently based on ownership, the day-to-day level of involvement, and the organizational structure. In short, all the people who employ lobbyists are going to be able to find a way to pay a lower tax rate than people who just get a paycheck for salary and wages.

Since when does reform of the tax system take this perverted form?

In fact, those people who are going to be changing the form to those other structures will be able to deduct, as corporations will, their State and local property taxes, but individuals will not. It is unfair and it is unwise. This massive transfer of wealth to the people who need it the least, financed by our children and grandchildren with higher debt, and creating a different class of taxpayer based not on how much you make but how clever you are to be able to utilize differences that are created by the army of lobbyists who are at work here on Capitol Hill. It should be rejected.

REMEMBERING THE SACRIFICES MADE BY OUR MEN AND WOMEN IN UNIFORM

The SPEAKER pro tempore (Mr. KELLY of Pennsylvania). The Chair recognizes the gentleman from Kansas (Mr. MARSHALL) for 5 minutes.

Mr. MARSHALL. Mr. Speaker, I rise today to say thanks to our Active Duty military men and women who serve our country and protect our freedoms; and a special thanks to those soldiers from my home State of Kansas, the soldiers from Fort Riley who represent the Big Red One, the First Infantry Division, whose lapel pin I proudly wear today; and to say thanks to the soldiers of Fort Riley and the airmen and -women at McConnell Air Force Base who so proudly serve this country.

As we approach the holiday season, many of us will be surrounded by loved ones. But we must not forget those in uniform who sacrifice time with their families during the holidays for the safety of our Nation.

Keeping our troops in our thoughts is not enough, however. Congress must move past the brinksmanship and procrastination that leave our government funding moving from one continuing resolution to the next. Failure to provide funding for a full fiscal year not only creates self-imposed crises and uncertainties about paychecks, but it

robs our national defense agencies of the ability to plan, to make smart funding decisions, and to ensure our warfighters are being sent to battle with every advantage at their disposal.

Fiscal reductions and budgetary uncertainties have eroded the readiness of our military. Defense Secretary Mattis stated that the sequestration has done more to harm our troops' readiness than any enemy abroad. As threats continue to expand across the globe, it is imperative that our troops have the resources needed to complete their mission successfully and return home safely.

As the holiday season approaches, I want to urge those at home to remember the sacrifices being made by our soldiers to ensure we celebrate the holidays safely. I also urge my colleagues to address these crises by passing a full-year spending bill for the military, to raise the defense spending caps, and to give our troops the raise they deserve. While our troops have performed exceptionally under an uncertain budget and limited resources, it is past time Congress does its part.

PASS A HURRICANE DISASTER SUPPLEMENTAL AND SUPPORT HARVEY VICTIMS

The SPEAKER pro tempore. The Chair recognizes the gentleman from Texas (Mr. GENE GREEN) for 5 minutes.

Mr. GENE GREEN of Texas. Mr. Speaker, I rise for the thousands of hurricane disaster victims in our district in Houston and Harris County, Texas, along the Texas Gulf Coast, who are suffering this holiday season due to the Federal Government's inaction and Congress' delay in passing an adequate disaster supplemental bill.

People from Texas, Louisiana, Puerto Rico, and the Virgin Islands are all U.S. citizens.

Hurricane Harvey's destruction was beyond anything witnessed in living memory in Texas. The Houston area typically gets 49 inches of rain throughout the year. A record 52 inches of rain fell in Houston and the Texas Gulf Coast, causing catastrophic flooding in our Nation's fourth largest city.

Harvey damaged over 300,000 homes and apartments in the city of Houston alone. Statewide, nearly 600,000 homes have been inspected by FEMA for flood or wind damage. Most tragically, 88 Texans lost their lives in Harvey's wrath.

Texans are a proud and independent people. We take pride in our self-reliance and can-do attitude. This was best seen in the actions of our brave first responders and countless volunteers from all over the country who rescued their neighbors during the worst flooding.

Unfortunately, many Harvey victims, and especially our seniors and low-income families, continue to be in great need and must rely on others for help.