

live without fear of being deported, we wait for bipartisan legislative action to give them the security they deserve and the ability to participate wholly in the American Dream.

I believe we can pass a bipartisan Dream Act that both protects Dreamers and makes our borders more secure, but all of these issues seem to become more partisan and more difficult fights than they need to be. We should be able to work together to resolve our differences and not have to go home with yet another continuing resolution, keeping the government afloat while we head out to celebrate. Our constituents didn't send us here to fight endless partisan battles, to avoid the strictures of the Budget Act and the appropriations process, and when things get tough, to just kick the can down the road.

Before I leave the floor, I want to speak about one other pressing concern I have, and that is about the importance of maintaining the independence of the investigation currently underway under the leadership of Special Counsel Robert Mueller. I have heard concerning, even alarming attacks on the special counsel by colleagues in the other Chamber and by folks in the press.

I just want to take a moment to say that our Nation relies on a few key institutions and principles that protect this experiment in democracy, and none are more important than the rule of law and the institutions that make up our system of justice. As partisanship, gridlock, and distress have become more prevalent in our country and corrosive to our politics, these institutions that sustain our democratic system are more important than ever.

I have traveled to other countries that have on pieces of paper Constitutions and legal systems that literally mirror our own, but they are ineffective and their systems are nondemocratic because their courts are not independent and their national leaders are not held accountable.

Across our country for generations, from classrooms to courtrooms, in Congress and communities, we have affirmed to Americans of all backgrounds the importance of the principle that no one is above the rule of law. Our country has been able to grow and change and improve because we are a nation of laws—laws that can be debated and changed but must be followed and respected.

The Department of Justice isn't respected because of its role on a piece of paper, no matter how treasured and important, or because of its title engraved above the door of the building or its motto; it is respected, trusted, and relied upon because it has strived to uphold our highest ideals and to enforce the law.

It is easier to save an institution like the rule of law than it is to restore it once torn down. This is why I helped author bipartisan legislation that would seek to further affirm the rule of

law and the independence of the Department of Justice specifically by protecting special counsel investigations from unwarranted political interference.

We have spirited debates over taxation, immigration, our Federal budget, but this issue is too important for me to yield the floor before this end of the year without urging my colleagues to seriously consider the important task we face to maintain the independence of the Department of Justice and uphold the rule of law.

I hope folks in this Chamber will consider the importance of protecting this investigation and this special counsel and, frankly, of continuing to protect the independence and integrity of the Department of Justice and our system of courts and law into the future. It is part of the bedrock on which our democracy rests, a bedrock which we cannot afford to have shaken.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Nebraska.

CONGRATULATING THE UNIVERSITY OF NEBRASKA-LINCOLN VOLLEYBALL TEAM FOR WINNING THE 2017 NATIONAL COLLEGIATE ATHLETIC ASSOCIATION DIVISION I VOLLEYBALL CHAMPIONSHIP

Mrs. FISCHER. Mr. President, I rise this evening to call up and adopt a resolution recognizing this year's NCAA champions in women's volleyball—the Huskers from the University of Nebraska-Lincoln. This is the program's fifth national championship and second title in 3 years.

During the NCAA tournament, Nebraska played remarkably well, winning 18 sets and finishing on a 19-match winning streak. They were so fun to watch.

The entire team contributed to the outstanding victory, and I want to acknowledge their extraordinary effort: Annika Albrecht, Mikaela Foecke, Hunter Atherton, Hayley Densberger, Allie Havers, Briana Holman, Kenzie Maloney, Kelly Hunter, Chesney McClellan, Sami Slaughter, Lauren Stivrins, Jazz Sweet, Anezka Szabo, and Sydney Townsend all had their hard work pay off and they worked together to win a championship.

The Nebraska coaches worked hard, helped train our athletes, and strategized this championship run.

Head coach John Cook won his fourth national champion as a Husker head coach. He was joined by assistant coach Tyler Hildebrand, assistant coach Kayla Banwarth, volunteer assistant coach Ryan Coomes, director of operations Lindsay Peterson, video coordinator Kelly O'Connor, and graduate managers Joe Klein, John Henry, and Bre Mackie. Together, as a team, they guided that outstanding group of women to another national championship. These coaches have created a foundation and a winning tradition—

winning the national championship in front of a record-setting crowd of Husker fans—the best fans in college football. Nebraskans couldn't be more proud of this volleyball team and the coaching staff.

The Huskers won this national championship the Nebraska way—with hard work, sportsmanship, and determination. They deserve to be saluted by the Senate, and I urge my colleagues to pass this resolution and recognize their outstanding accomplishment.

I congratulate them on their victory and know they will continue to be great role models to girls and athletes everywhere.

Thank you.

I yield the floor.

The PRESIDING OFFICER. The Senator from Nebraska.

Mr. SASSE. Mr. President, I thank my senior Senator for leading us in this resolution.

Nebraska volleyball continues to dominate. If there is any debate about the best volleyball State in the Union, there should be no more. Nebraska has proved, yet again, we have the best team, the best coaching staff, and indisputably the best fans in the country.

Two years ago, this team won the national championship at home in Omaha, setting records with the crowds that attended the games there, and last week in Kansas City, we set another alltime record with the most watched championship volleyball game ever at 18,516 fans, including my 6-year old who stayed awake at nearly 11 p.m. as we were finishing, and he was deciding to watch it upside down, hanging over the seats from the upper decks at the arena in Kansas City.

So I proudly join the senior Senator and Husker nation in congratulating these young women, saying “Go Big Red” on behalf of all 1.9 million Nebraskans.

Just two stats of note. First, in the earlier round at the final four, Nebraska beat Penn State. Those are the two winningest teams in the history of volleyball. Nebraska has the most wins at 1,308. Penn State has the greatest winning percentage. We have now won five championships in 22 years, as well as three runner-up, second-place finishes in the last 30 years.

Coach Cook, as Senator FISCHER mentioned, has won four championships at Nebraska over the last 17 years. The alltime record for the history of volleyball is five national championships, and we expect that Coach Cook will set that new record.

So I join my senior Senator in urging the Senate to pass this resolution for the University of Nebraska women's volleyball team.

I yield the floor.

The PRESIDING OFFICER. The Senator from Nebraska.

Mrs. FISCHER. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of S. Res. 365, submitted earlier today.

The PRESIDING OFFICER. The clerk will report the resolution.

The legislative clerk read as follows:

A resolution (S. Res. 365) congratulating the University of Nebraska-Lincoln volleyball team for winning the 2017 National Collegiate Athletic Association Division I Volleyball Championship.

There being no objection, the Senate proceeded to consider the resolution.

Mrs. FISCHER. Mr. President, I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and the motions to reconsider be considered made and laid upon the table with no intervening action or debate.

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

The resolution (S. Res. 365) was agreed to.

The preamble was agreed to.

(The resolution, with its preamble, is printed in today's RECORD under "Submitted Resolutions.")

Mrs. FISCHER. Thank you.

I yield the floor.

The PRESIDING OFFICER. The Senator from Ohio.

Mr. PORTMAN. Mr. President, first, I congratulate the Nebraska women's volleyball team and say I was proud to be here on the floor to be one of those who did not object to this wonderful resolution just offered by my colleagues from Nebraska.

TAX REFORM BILL

Mr. PORTMAN. Mr. President, I am standing here tonight to talk about a couple of things, and first is the tax legislation that was passed this week in Congress. This is going to help everybody I represent because it is going to help our entire country. It is going to lift up our country in ways we are already beginning to see.

There have been a lot of people to thank, and today I was at the signing ceremony where Speaker RYAN and President pro tempore ORRIN HATCH signed the official legislation that is now on its way to the President for his signature. I start by thanking them—Speaker RYAN, Chairman HATCH, and also Chairman BRADY of the Ways and Means Committee, with whom I worked closely on this. He was a gentleman. He was, as always, someone who was looking for ways to solve problems and to get to yes, and I commend him for that.

I also want to thank some of the colleagues on the Finance Committee whom I worked closely with. This Core 4 group includes Senator JOHN THUNE, Senator PAT TOOMEY, Senator TIM SCOTT.

Maybe, most importantly, is the staff. We had an enormous undertaking here, and it was ambitious to try to meet the goals that were set out early on of real, middle-class tax cuts, also energizing the economy through helping small businesses, and then changing the whole international system so we could level the playing field. It was a lot to do, and it took a lot of expertise and a lot of time and effort. So to

Mark Prater, Jay Khosla, and Brendan Dunn, who led that effort, we all owe you our thanks. Then, of course, there are a slew of other staff, including Zach Rudisill of my staff, who just spent hours and hours and put his heart and soul into this. Thank you—all of you—for helping us get to this point.

For years, Democrats and Republicans alike have called for middle-class tax cuts. We talk about it in campaigns. I am proud to say that this week we delivered on it.

I know some of my Democratic colleagues have been critical of the legislation, and some have said: Well, these are not real, middle-class tax cuts because they expire. Yes, they expire after 8 years. We wished they didn't. Those are the budget rules here, but that is the same thing that happened with the 2001 tax cuts, the 2003 tax cuts, and Congress worked to extend those using the same budget rules for about 95 percent of those taxpayers. I am strongly hoping we will do the same thing, and I believe we will.

This is real tax relief. For families in Ohio of median income, the average will be just over \$2,000 every year. That helps the family budget. That is a little money you can put aside for retirement. Maybe that is money to use for a vacation you didn't have. If you are living paycheck to paycheck, which is true with a lot of people I represent, that is a big help. It is a big help. That is from doubling the child credit, that is from doubling the standard deduction, essentially creating \$14,000 of a zero income bracket.

By the way, doing those sorts of things in this bill means that about 3 million Americans or more are going to be leaving the tax rolls all together. These are people who have tax liability now and, under the new bill, starting in a couple of weeks, they will not have an income tax liability. They will be out from under the IRS. They will be able, as they move many of them from welfare to work or from a Federal program into gainful employment, to not worry about the taxman. That is really important too. I am proud of the legislation because I think it is going to really help the people I represent in an immediate way.

People will see it in their paychecks. The proof is in the paychecks because they will see it, and probably starting in February, the withholding will change. The IRS has to go through a process on that. I wrote a letter to them yesterday encouraging them to move on that quickly because people want to see that in their paychecks. So the tax relief starts in a couple of weeks, January 1. It will be in the paychecks when the withholding changes—hopefully sometime in late January, February—and people will see less money being withheld from their paycheck because of the tax cuts that enable them to have a healthier family budget.

I have to tell you I believe this is going to go well beyond that for the

people I represent. As important as those middle-class tax cuts are, equally as important is what we are doing to stimulate more investment in this economy, and that is through the changes for small businesses that will now be able to put more money into the business rather than paying more taxes. Many of these businesses—so-called passthrough companies, which are most of the businesses in America—pay taxes as individuals. They don't pay the business tax rate; they pay the individual tax rate. Many of them do take a dividend. They take money out of the company every year for one purpose, and that is to pay their taxes. To the extent they are not taking the money out as much to pay those taxes because of the changes we made here for small businesses, they are going to be able to invest more in their people, more in their equipment, more in their plants—and I am hearing this from small business people around the State of Ohio.

Last weekend, I was with a number of them, and they are excited about this because they want to be able to invest more in their business, they want to be able to invest more in their people, and they want to be able to give people who work for them the opportunity to have a higher wage.

Right now, wages are flat, and they really have been for the past couple of decades when you take inflation into account. This has the incredible opportunity for us not just to provide middle-class tax cuts, which are important not just to help businesses invest, but actually to help get wages up so people will see that if they work hard and play by the rules, they are going to see higher wages, the ability to get ahead, and have more hope for themselves and for their kids and their grandkids. Everyone, regardless of economic status, region, or party is going to see the benefits of this tax reform bill.

By the way, some workers are already seeing the benefit, as we talked today, because there are a bunch of companies that announced today that because of the tax reform and tax cuts legislation, they are already taking steps to increase the pay of their employees, increase benefits, or invest more money in building plants, equipment, or adding more jobs to investment or both. These companies include some big companies you have heard of like Comcast. It includes other companies like Wells Fargo and Boeing and AT&T. They have made these announcements today.

One company that announced it today is in my hometown. It is the Fifth Third Bank. It is kind of an unusual name, Fifth Third, but that makes them distinctive, right? They said today, you know what, we are going to start paying our people a higher entry level pay—instead of 13-something an hour, it is going to be \$15 an hour—and we are going to provide bonuses to other employees who are not affected by that. They are going to