

Tax reform bonuses and more take-home pay aren't the only ways tax reform will help American workers. The law also includes a creative new solution to directly help the communities that are struggling the most. We all know that too few new jobs were created during the Obama years. Through heavy taxing and excessive regulation, Washington had its foot on the brake of the U.S. economy. Job creation and wage growth were weaker than they should have been, but another aspect of this often goes overlooked.

Of the new jobs that were created from 2010 to 2016, according to one estimate, three-quarters went to major metropolitan areas. Let me say that again. Of the new jobs that were created between 2010 and 2016, three-quarters went to major metropolitan areas. Only 3 percent of those new jobs went to rural America. Across the Nation—including my home State of Kentucky, particularly in Eastern Kentucky—many rural areas, small cities, and suburbs were left behind in the Obama economy. It is time to change that.

That is why my colleague the junior Senator from South Carolina made sure that tax reform included a provision to create "opportunity zones" across the United States. My Republican colleagues and I were proud to support this policy. It allows State Governors to designate economically depressed areas for special tax incentives that will make them more attractive places to invest and create jobs. It will empower communities that have been passed over time and again to put up, in effect, big neon signs that say: "We are open for business." It will help these struggling communities reach their full potential.

This Congress is determined to reignite an economy that works for everyone. That is why tax reform lets families across the country keep more of what they earn. That is why tax reform makes America a more attractive place to create jobs, and it gives our businesses a fairer fight with foreign competitors. That is why tax reform includes this "opportunity zones" provision, which will help deliver targeted relief to communities that need it the most.

To most Americans, all this sounds like common sense. Republicans in Congress thought so too. We came together to deliver these historic achievements for the American people. It is too bad that not one single Democrat got on board with any of this.

But at least the bigger paychecks, new bonuses, and new investments will continue to roll in, and our constituents know exactly who stood up for them.

**MEASURES PLACED ON THE CALENDAR—H.R. 1551, H.R. 2372, and H.R. 2579**

Mr. McCONNELL. Mr. President, I understand that there are three bills at the desk due for a second reading en bloc.

The PRESIDING OFFICER. The clerk will read the bills by title for the second time en bloc.

The senior assistant legislative clerk read as follows:

A bill (H.R. 1551) to amend the Internal Revenue Code of 1986 to modify the credit for production from advanced nuclear power facilities.

A bill (H.R. 2372) to amend the Internal Revenue Code of 1986 to clarify the rules relating to veteran health insurance and eligibility for the premium tax credit.

A bill (H.R. 2579) to amend the Internal Revenue Code of 1986 to allow the premium tax credit with respect to unsubsidized COBRA continuation coverage.

Mr. McCONNELL. Mr. President, in order to place the bills on the calendar under the provisions of rule XIV, I object to further proceedings en bloc.

The PRESIDING OFFICER. Objection having been heard, the bills will be placed on the calendar.

#### RECOGNITION OF THE MINORITY LEADER

The PRESIDING OFFICER. The Democratic leader is recognized.

#### REPUBLICAN TAX BILL

Mr. SCHUMER. Mr. President, here is just a brief note on taxes in answer to what my friend the Republican leader has said. The reason that 48 Democrats voted against the bill and the reason that at this point, despite huge amounts of ads paid for by the wealthiest of Americans, the bill is still unpopular with the American people is very simple: The vast majority of the breaks go to the very wealthy and to big, powerful corporations and their lobbyists. That is who wins on this bill more than anybody else.

If a bill focused on the middle class gave 80 percent of the breaks to the middle class, there would be loads of Democrats voting for it. We are happy that there are a lot of wealthy people in America. God bless them. They don't need the huge tax break—the disproportionate tax break that our Republican friends gave them. That is why the bill is unpopular.

Again, people like the Koch brothers and the thousand very, very wealthy—many of them so greedy—billionaires who don't want to pay any taxes put all of these ads on TV and have a whole propaganda machine. They still can't convince the American people.

Our Republican colleagues are afraid to talk about what they really mean in the tax bill—trickle-down economics. When they talk among themselves, they say: Give the wealthy a lot of money, give the big corporations a lot of money, and everyone will do fine. They don't have an honest debate on this because they are afraid to say it. So they act like they aim most of this at the middle class.

The only way this is aimed at the middle class is trickle down: Give the money disproportionately to the

wealthy and the big corporations, and the middle class will benefit. We don't believe that. We would rather give the money directly to the middle class and be sure they are getting the benefit.

#### FUNDING THE GOVERNMENT

Mr. SCHUMER. Mr. President, as we continue discussions about another extension of government funding, Senate negotiators are working on a deal to lift the spending caps for both defense and urgent domestic priorities.

From the very beginning of the budget debate, Democrats have made our position in these negotiations very clear. We support an increase in funding for our military and our middle class. The two are not mutually exclusive. We don't want to do just one and leave the other behind. The sequester caps have arbitrarily imposed austerity on both sides of the ledger, defense and the nondefense programs that benefit middle-class people, such as education, infrastructure, and medical research. The caps have hamstrung the Pentagon's ability to make reliable investments, no doubt, but they have also cut support harshly and unintelligently from middle-class programs.

We ought to get out from sequestration entirely because our men and women in uniform deserve the resources they need to keep our country safe—as do our veterans waiting for better healthcare; as do young men and women, many of them veterans, seeking treatment for opioid addiction; as do rural families waiting for high-speed internet to connect themselves and their kids to the world; as do hard-working pensioners who forewent salary increases and bonuses to secure a pension that is now evaporating before their very eyes.

That is why Democrats have pushed consistently to increase funding to fight the scourge of opioids, to improve veterans healthcare, to build rural infrastructure, to shore up pensions, and to deal with childcare. These are the kinds of things we are pushing for in addition to, not to the exclusion of, increasing defense.

Some of our Republican colleagues, particularly in the House, think that only defense should get the help it needs, not the middle class. We Democrats have stood against that for years and will continue to stand against it.

House Republicans continue marching down a very partisan road, proposing a CROmnibus that will raise defense spending but leave everything else behind. As I have said many times before, a CROmnibus will not pass the Senate.

Speaker RYAN and House Republicans keep running into the same brick wall. When will House Republicans learn that they must chart a bipartisan course to get a bill through the Senate? I don't think a single Democrat—that I am aware of, at least—has been consulted on the Republican bill. It is done because Speaker RYAN is in a