

our constituents are seeing signs that the law is positive and has wide-reaching effects. I, like the Presiding Officer, my colleague from Texas, have spoken to many of those families and businesses, both great and small. Some of the most recent ones I talked to were in College Station. One of the folks I spoke to was a woman by the name of Claudia Smith. Claudia owns and operates a small mom-and-pop flooring business. She told me that tax reform has impacted her company in many important ways.

The first is that, with more money in their pockets, her customers feel more optimistic. They are more willing to make purchases that for years before they had been putting off.

The second is that Claudia is using her tax savings to hire more employees and buy expensive equipment that previously the company could not afford.

The third way the changes are helping Claudia is that she is able to sleep a little more soundly at night. In years past, one thing that kept her up was the rising cost of health insurance. Because of the size of her business, Claudia has never been required to provide it, but since she considers her coworkers to be family, health insurance is something she felt obligated to offer. When she did her annual budgeting each year, health insurance was often on the chopping block—something she just couldn't afford. Up until the very last minute, Claudia was never quite sure whether she would be able to keep offering it. Now, thanks to the Tax Cuts and Jobs Act, she feels more confident in her ability to provide not only health insurance for the foreseeable future but other new employee benefits as well.

Claudia's is a great story—not because it is unique but because it is typical of the sort of response I have heard across my State when it comes to the benefits of the Tax Cuts and Jobs Act.

Although I am very glad that last fall we were able to pass the first major overhaul of the Tax Code in more than 30 years, now is not the time to let up. We can't stop fighting for taxpayers like Claudia. In fact, today I am reintroducing the Small Business Taxpayer Bill of Rights Act, legislation that reduces redtape for taxpayers and allows small businesses to spend more time growing and creating jobs and less time dealing with burdensome IRS procedures and improper targeting practices. I am proud to have my colleague, the senior Senator from Nevada, as my original cosponsor. In some ways, it is a complement to the Tax Cuts and Jobs Act.

This year, research has shown, taxpayers will spend more than 8 billion hours completing IRS forms, costing almost \$200 billion in cumulative monetized costs. That is a 14-percent increase from 2017. This legislation will hopefully improve that situation. It will notably lower the compliance burden, strengthen taxpayer protections, and ensure that small businesses are

not unfairly targeted with unjustified levels of scrutiny by the IRS. For example, the bill makes it a fireable offense for an IRS employee to use auditing methodologies based in whole or in part on the political or ideological views of a taxpayer individual or entity. The bill also allows more small businesses to petition for attorney's fees when a court determines that the IRS's legal actions weren't substantially justified. I hope we can act on this legislation soon.

To all of my fellow Texans, happy tax day. Just remember: Today, it is out with the old and in with the new.

The PRESIDING OFFICER. The Senator from New York.

Mrs. GILLIBRAND. Mr. President, I rise to speak in opposition to the nomination of Carlos Muniz to be the general counsel at the Department of Education. One of the most important responsibilities that the Department of Education has is to uphold title IX and fight back against gender discrimination in all its forms. This is an enormous responsibility, but it is also an urgent one.

Thousands of men and women have survived sexual assaults on college campuses, and they are demanding that the Education Department and their universities take these crimes seriously. But over the last year, we have heard over and over again that Secretary DeVos has let down these survivors. Instead of working to uphold and even strengthen title IX, she has used her position to weaken title IX. We should not be arming her with more staff who are determined to carry out that plan, but that is what Mr. Muniz will do if he is confirmed.

Mr. Muniz's nomination sends a cynical message to survivors of campus sexual assault all over our country—that the Education Department is not taking survivors seriously and that they are not interested in protecting a law that is supposed to keep our students safe.

If this nominee is confirmed, I have no doubt that he is going to accelerate Secretary DeVos's attack on title IX. This is an insult to the thousands of students who have suffered through sexual assaults on their college campuses. Mr. Muniz has spent his career on the wrong side of this issue, and he has made it clear through his actions that he does not respect the important role title IX actually plays in protecting our students and keeping our campuses safe.

The general counsel of the Education Department should work to uphold and strengthen our anti-discrimination laws, but I fear this nominee is going to do the exact opposite. I urge all of my colleagues to do what is best for our students and join me in opposing this nomination.

I yield the floor.

The PRESIDING OFFICER. The majority whip.

#### ORDER OF PROCEDURE

Mr. CORNYN. Mr. President, I ask unanimous consent that notwith-

standing rule XXII, if applicable, at 1 p.m. on Wednesday, April 18, the Senate resume consideration of the Muniz nomination, with 1 hour of debate remaining, equally divided between Senator GILLIBRAND or her designee and Senator ALEXANDER or his designee, on the nomination; further, that following the use or yielding back of that time, the Senate vote on the nomination as under the previous order; finally, that the Senate now proceed to legislative session for a period of morning business, with Senators permitted to speak for up to 10 minutes each.

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

#### LEGISLATIVE SESSION

##### MORNING BUSINESS

The PRESIDING OFFICER. The Senate will now proceed to legislative session for a period of morning business.

##### ORDER OF BUSINESS

Mr. CORNYN. Mr. President, for the information of our colleagues, I know the leader plans to make a motion to proceed to S.J. Res. 57, the auto lending CRA, at 2:15 p.m., and we will have a rollcall vote on that motion.

The PRESIDING OFFICER. The Senator from Indiana.

Mr. YOUNG. Mr. President, I ask unanimous consent to be able to complete my remarks.

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

##### TAX REFORM

Mr. YOUNG. Mr. President, I rise today on tax day to recognize this as the very last time Americans will have to file their taxes under the complicated, burdensome, outdated system of the past. Today, we officially kick off a new tax code—one that is simpler, fairer, and allows hard-working Americans to keep more of their hard-earned money.

Since we passed the Tax Cuts and Jobs Act last December, success stories have poured into my office from Indiana businesses that are paying their workers more and from constituents who are earning more. Tax reform has provided needed relief across Indiana and across the entire country.

To date, we have found scores of companies in my home State of Indiana that have invested in their employees, invested in capital improvements, or lowered energy rates for consumers. They range in size from large companies, such as Walmart and AT&T, to smaller Indiana businesses, such as Family Express, which has 70 convenience stores across the State and is building 10 more and increasing its starting wage. "We feel obligated to pass on a significant portion of the tax savings to our staff," said Family Express president and CEO Gus Olympidis.