

The question is, now that we are seeing the benefits of that, we are seeing money plowed back into workers' paychecks, we are seeing wages rise—and we are not having the discussion of minimum wage here anymore, Mr. Speaker, because businesses across the country can't find enough employees, they are raising wages on their own, they are putting bonuses out there on their own. Those businesses have more money in their pockets and they are putting it in the pockets of their employees.

There is not a business in your district, Mr. Speaker, that doesn't recognize the most important asset that business has is a motivated and loyal workforce. Employees are the most valuable asset that a business has. Those employees are rewarded when the business succeeds.

Why is it that now that we are seeing that, now that we are recognizing that, we see the reality that when you put more money back in the business, that business puts more money back in a paycheck, why don't we go the rest of the way? Why don't we move America back from worst to first one more time, abolish that corporate income tax, recognize that businesses don't pay taxes, they just collect them from their employees?

That reduction of corporate income taxes so far, Mr. Speaker, has led to bonuses for more than 4 million American workers, wages rising across the board at the highest level in years, unemployment at a sustained level lower than ever before recorded.

Mr. Speaker, the Tax Code is one of those things that people can use to pick winners and losers, and an income Tax Code particularly lends itself to pick winners and losers.

The Fair Tax says let's not pick winners and losers; let's have one rate that everybody pays on everything that they buy. Let's recognize that consumption is a better form of taxation than income is, again, as the only OECD country that does not have a consumption tax, and let us recognize that there is even more economic growth that we can squeeze out of the American economy today.

You have seen the capital investment that comes from the immediate expensing that was included in the last tax bill, Mr. Speaker. Well, immediate expensing is the same as not taxing that investment at all. It is what I am saying. Instead of just being for some purchases, for some investments, it would be for all purchases, for all investments.

We gave businesses that benefit in December. Four million workers and counting have received bonuses, wages rising faster than they have in years.

What about repatriated earnings, Mr. Speaker? How are we advantaged as a Nation by trapping earnings overseas?

If a company can't bring its earnings back to America to invest in America, what is it going to do? If those earnings are trapped overseas, they are going to get invested overseas, they are going to build that next plant overseas, they are going to make that next purchase overseas. How in the world are we advantaged as a Nation by trapping earnings overseas?

Well, we recognized that we are not. We recognized that by lowering the repatriation rate, we have brought back trillions of dollars. That return to America is continuing, but we can do more. That corporate rate going to zero does more.

The Tax Code is the only regulatory action we take, Mr. Speaker, that disadvantages America relative to the rest of the world for no benefit whatsoever.

Let us concede that we have bills to pay as a Nation and we are going to raise the revenue to pay those bills.

Now, having conceded that we are going to raise the revenue to pay those bills, let's raise that revenue in the simplest, least economically destructive way possible: a consumption tax. Milton Friedman would tell it. If you don't believe Nobel laureate economists, you can look at State experiments across the country. If you don't believe those State experiments, you can look at changing tax codes in our neighboring countries around the world, our allies around the world.

We have a choice in how we collect revenue, and H.R. 25, the Fair Tax Act, is the most comprehensive recognition that we can do away with the income tax, we can repeal the 16th Amendment that even made the income tax possible in this country. We can return to a consumption tax so that we all have skin in the game in how this government is run and operated. We can ensure the solvency of Social Security and Medicare by changing the way we collect the revenue stream for those programs.

We can put more money in workers' pockets by eliminating the largest tax that 85 percent of American families pay in eliminating that FICA tax. We can put America back on top economically, as we tried to do in 1986, as we saw happen during the 1990s as a result of those Tax Code changes, and we can return America to being an exporter to the world, not just an importer from the world.

Mr. Speaker, I am happy to have that debate. If someone believes that disadvantaging the American worker is valuable in some way, let's talk about it. If someone sees a hidden benefit to making it harder for the rest of the

world to buy American goods, let's talk about it and let me understand those benefits with you.

But if you share my vision of American exceptionalism, that being in the top five isn't good enough, that being number one, being the leader, being the definer of success is the only thing that is going to be good enough for the families that each and every one of us represent, then go back and look at H.R. 25 one more time.

I understand, having just passed tax reform, the largest tax reform in a generation, folks wonder if we are able to do even more. We can.

I understand that having this tax day to be the very last tax day that any American family has to deal with the old, complicated code, folks wonder, can we do even better for next tax year. We have already done better for next tax year, Mr. Speaker, but we can do even more.

Take a look at the Fair Tax. Dozens upon dozens of your colleagues have already recognized its merits. Dozens upon dozens of your colleagues have already recognized our opportunity to stop fighting the economic battle with one arm tied behind the American worker's back.

I celebrate the success that we achieved together, Mr. Speaker. I celebrate the coming together in the name of making a better economy possible for American workers and their families. Let's take that success and let's build on that success, and let's not have this be the last tax day that we celebrate.

Let's celebrate today that we will never have to deal with the old Tax Code again, and let's anticipate that day where we will never even have tax day again, because in the absence of an income tax, the American family need never deal with the IRS again.

Let's eliminate April 15 as tax day. Let's make it just another beautiful spring day. Let's relieve the American family of the burden of complying with the Tax Code. Let's free the American family and American businesses to do what is in their own family's and their own business' best interest.

Make tax day just another day, Mr. Speaker. Support the Fair Tax.

Mr. Speaker, I yield back the balance of my time.

#### SENATE BILL REFERRED

A bill of the Senate of the following title was taken from the Speaker's table and, under the rule, referred as follows:

S. 1281. An act to establish a bug bounty pilot program within the Department of Homeland Security, and for other purposes; to the Committee on Homeland Security.

## SENATE ENROLLED BILL SIGNED

The Speaker announced his signature to an enrolled bill of the Senate of the following title:

S. 167. An act to designate a National Memorial to Fallen Educators at the National Teachers Hall of Fame in Emporia, Kansas.

## ADJOURNMENT

Mr. WOODALL. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 7 o'clock and 27 minutes p.m.), under its previous order, the House adjourned until tomorrow, Thursday, April 19, 2018, at 9 a.m.

EXECUTIVE COMMUNICATIONS,  
ETC.

Under clause 2 of rule XIV, executive communications were taken from the Speaker's table and referred as follows:

4588. A letter from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting the Department's final rule — Importation of Lemons From Chile Into the Continental United States [Docket No.: APHIS-2015-0051] (RIN: 0579-AE20) received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Agriculture.

4589. A letter from the Director, Office of Management and Budget, Executive Office of the President, transmitting the Office's Final Sequestration Report to the President and Congress for Fiscal Year 2018, pursuant to 2 U.S.C. 904(f)(1); Public Law 99-177, Sec. 254 (as amended by Public Law 112-25, Sec. 103); (125 Stat. 246); to the Committee on Appropriations.

4590. A letter from the Director, Defense Pricing/Defense Procurement and Acquisition Policy, Department of Defense, transmitting the Department's final rule — Defense Federal Acquisition Regulation Supplement: Temporary Extension of Test Program for Comprehensive Small Business Subcontracting Plans (DFARS Case 2015-D013) [Docket No.: DARS-2016-0027] (RIN: 0750-AJ00) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Armed Services.

4591. A letter from the Secretary, Department of Defense, transmitting a letter on the approved retirement of Lieutenant General Christopher F. Burne, United States Air Force, and his advancement to the grade of lieutenant general on the retired list, pursuant to 5 U.S.C. 2301 note; Public Law 107-174, 203(a) (as amended by Public Law 109-435, Sec. 604(f)); (120 Stat. 3242); to the Committee on Armed Services.

4592. A letter from the Director, Defense Pricing/Defense Procurement and Acquisition Policy, Department of Defense, transmitting the Department's final rule — Defense Federal Acquisition Regulation Supplement: Competition for Religious-Related Services Contracts (DFARS Case 2016-D015) [Docket No.: DARS-2016-0034] (RIN: 0750-AJ06) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Armed Services.

4593. A letter from the Director, Defense Pricing/Defense Procurement and Acquisition Policy, Department of Defense, transmitting the Department's final rule — Defense Federal Acquisition Regulation Supplement: Consolidation of Contract Require-

ments (DFARS Case 2017-D004) [Docket No.: DARS-2018-0014] (RIN: 0750-AJ43) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Armed Services.

4594. A letter from the Director, Defense Pricing/Defense Procurement and Acquisition Policy, Department of Defense, transmitting the Department's final rule — Defense Federal Acquisition Regulation Supplement: Educational Service Agreements (DFARS Case 2017-D039) [Docket No.: DARS-2018-0013] (RIN: 0750-AJ49) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Armed Services.

4595. A letter from the Chief Counsel, FEMA, Department of Health and Human Services, transmitting the Department's final rule — Suspension of Community Eligibility (Iowa, Hancock County, City of Corwith, et al.) [Docket ID: FEMA-2018-0002; Internal Agency Docket No.: FEMA-8523] received April 5, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Financial Services.

4596. A letter from the Chief Counsel, FEMA, Department of Homeland Security, transmitting the Department's final rule — Suspension of Community Eligibility (DeSoto County, MS, et al.) [Docket ID: FEMA-2018-0002; Internal Agency Docket No.: FEMA-8519] received March 28, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Financial Services.

4597. A letter from the Chief Counsel, FEMA, Department of Homeland Security, transmitting the Department's final rule — Suspension of Community Eligibility (Cameron County, TX, et al.) [Docket ID: FEMA-2018-0002] [Internal Agency Docket No.: FEMA-8517] received March 28, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Financial Services.

4598. A letter from the Director, Defense Pricing/Defense Procurement and Acquisition Policy, Department of Defense, transmitting the Department's final rule — Defense Federal Acquisition Regulation Supplement: Definition of "Information Technology" (DFARS Case 2017-D033) [Docket No.: DARS-2018-0013] (RIN: 0750-AJ39) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Armed Services.

4599. A letter from the Director, Defense Pricing/Defense Procurement and Acquisition Policy, Department of Defense, transmitting the Department's final rule — Defense Federal Acquisition Regulation Supplement: Safe Access to Projects in Afghanistan (DFARS Case 2017-D032) [Docket No.: DARS-2018-D007] (RIN: 0750-AJ38) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Armed Services.

4600. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's direct final rule — New Source Performance Standards and National Emission Standards for Hazardous Air Pollutants; Delegation of Authority to New Mexico [EPA-R06-OAR-2016-0091; FRL-9975-94-Region 6] received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Energy and Commerce.

4601. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Approval and Promulgation

of State Implementation Plans; Alaska: Regional Haze Progress Report [EPA-R10-OAR-2016-0749; FRL-9976-71-Region 10] received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Energy and Commerce.

4602. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Approval and Promulgation of Air Quality Implementation Plans; Missouri; Update to Materials Incorporated by Reference; Correcting Amendments [EPA-R07-OAR-2015-0105; FRL-9976-48-Region 7] received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Energy and Commerce.

4603. A letter from the Deputy Chief, Legal and Policy, Auctions and Spectrum and Access Division, Wireless Telecommunications Bureau, Federal Communications Commission, transmitting the Commission's final rule — Procedures for the Mobility Fund Phase II Challenge Process [WT Docket No.: 10-90] [WT Docket No.: 10-208] received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Energy and Commerce.

4604. A letter from the Deputy Chief, Mobility Division, Wireless Telecommunications Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment to Parts 1, 2, 22, 24, 27, 90 and 95 of the Commission's Rules to Improve Wireless Coverage Through the Use of Signal Boosters [WT Docket No.: 10-4] received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Energy and Commerce.

4605. A letter from the Associate Bureau Chief, Wireline Competition Bureau, Federal Communications Commission, transmitting the Commission's final rule — Connect America Fund [WC Docket No.: 10-90]; ETC Annual Reports and Certifications [WC Docket No.: 14-58]; Establishing Just and Reasonable Rates for Local Exchange Carriers [WC Docket No.: 07-135]; Developing a Unified Intercarrier Compensation Regime [CC Docket No.: 01-92] received April 5, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Energy and Commerce.

4606. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting Transmittal No. DDTC 17-087, pursuant to the reporting requirements of Section 36(c) and 36(d) of the Arms Export Control Act; to the Committee on Foreign Affairs.

4607. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting Transmittal No. DDTC 17-080, pursuant to the reporting requirements of Section 36(c) of the Arms Export Control Act; to the Committee on Foreign Affairs.

4608. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting Transmittal No. DDTC 17-088, pursuant to the reporting requirements of Section 36(c) of the Arms Export Control Act; to the Committee on Foreign Affairs.

4609. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting Transmittal No. DDTC 17-009, pursuant to the reporting requirements of Section 36(c) of the Arms Export Control Act; to the Committee on Foreign Affairs.

4610. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting Transmittal No. DDTC 16-081, pursuant to the reporting requirements of Section 36(c) of the Arms Export Control Act; to the Committee on Foreign Affairs.

4611. A letter from the Assistant Secretary, Legislative Affairs, Department of State,