

should take all appropriate measures to ensure that the United States Postal Service remains an independent establishment of the Federal Government and is not subject to privatization.

AMENDMENT NO. 4054

At the request of Mr. THUNE, the name of the Senator from Mississippi (Mr. WICKER) was added as a cosponsor of amendment No. 4054 proposed to S. 140, a bill to amend the White Mountain Apache Tribe Water Rights Quantification Act of 2010 to clarify the use of amounts in the WMAT Settlement Fund.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Ms. COLLINS (for herself and Ms. CANTWELL):

S. 3621. A bill to amend the Internal Revenue Code of 1986 to provide for a permanent extension of the lower threshold for the medical expense deduction; to the Committee on Finance.

Ms. COLLINS. Mr. President, for Americans struggling with high health care expenses, the tax deduction for certain medical expenses continues to be of significant assistance for many taxpayers. But unless it is extended, the income threshold for this vital deduction will increase at the end of this year.

That is why I rise to introduce with my colleague, Senator CANTWELL, a bill that would provide for a permanent extension of the medical expense deduction for unreimbursed health care costs that exceed 7.5 percent of a taxpayer's income.

For those who suffer from pre-existing medical conditions, have chronic medical conditions, experience unexpected illnesses or injuries, or find that long-term care services are a necessity but are not covered by insurance, health care expenses can quickly become an unbearable burden. Too many Americans are forced to choose between purchasing medical services and making other equally necessary expenditures.

The Affordable Care Act (ACA) increased the income threshold for taxpayers to deduct their medical expenses from 7.5 percent to 10 percent. For individuals under 65, the increase went into effect in 2013. Those over 65 would have been exposed to this higher threshold for the first time in 2017.

When the ACA increase was phased in, individuals under 65 struggling with serious health conditions saw their financial health worsen. For example, a 2016 study estimates that parents, including many with limited means, already provide nearly \$36 billion annually in uncompensated medical care at home to children who have special health care needs, such as muscular dystrophy and cystic fibrosis. A 2016 survey of cancer survivors showed that one-third go into debt and of those more than half incurred more than \$10,000 in expenses.

Medical debt is a serious challenge facing millions of families in our coun-

try, and as we endeavor to moderate rising health costs, we should also make every effort to ensure that we lower their tax burden as well.

Some erroneously believe that this deduction only benefits the wealthy, when in fact, lower and middle-income Americans felt the impact of the increase. According to AARP, nearly 70 percent of taxpayers taking the deduction in 2014 reported income of \$75,000 or less, and nearly half reported incomes of \$50,000 or less. In my home state of Maine, according to AARP, 35,764 Maine residents claimed this deduction in 2014, while 18,788 of these individuals reported an income of \$50,000 or less.

This is why during tax reform last year, I introduced an amendment that rolled back the income threshold to 7.5 percent for all taxpayers to deduct their medical expenses for 2017 and 2018. My amendment expanded upon the efforts of Senators ROB PORTMAN and SHERROD BROWN, who had worked to prevent this increase from going into effect for individuals over 65.

The AARP and 44 other consumer groups strongly endorsed the effort, stating: “. . . it provides important tax relief which helps offset the costs of acute and chronic medical conditions for older Americans, children, pregnant women, disabled individuals, and other adults as well as the costs associated with long term care and assisted living.”

While I am proud my amendment was included in the Tax Cuts and Jobs Act, it is set to expire at the end of the calendar year. I urge my colleagues to join Senator CANTWELL and me in supporting this legislation as we take one more step toward addressing the impact of health care costs.

Thank you, Mr. President.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 687—CONGRATULATING THE BOSTON RED SOX ON WINNING THE 2018 WORLD SERIES

Ms. WARREN (for herself, Mr. MARKEY, Mr. WHITEHOUSE, Mrs. SHAHEEN, Ms. HASSAN, Mr. MURPHY, Mr. BLUMENTHAL, Mr. KING, Mr. SANDERS, Mr. LEAHY, Mr. REED, and Ms. COLLINS) submitted the following resolution; which was referred to the Committee on Commerce, Science, and Transportation:

S. RES. 687

Whereas, on October 28, 2018, the Boston Red Sox won the 2018 World Series by defeating the Los Angeles Dodgers;

Whereas the Los Angeles Dodgers demonstrated sportsmanship, skill, and perseverance;

Whereas the Los Angeles Dodgers are recognized for their outstanding effort and success throughout the 2018 baseball season, posting a record of 92-71 and winning their second National League pennant in as many years;

Whereas Boston's victory marks its fourth World Series title in 15 years and its ninth

title in the treasured and beloved Red Sox team's 118-year history.

Whereas the Red Sox won the team's ninth World Series title on the 100-year anniversary of its fifth championship in 1918;

Whereas the City of Boston convincingly cements its legacy as “Titletown, USA” after winning its eleventh major professional sports championship since the turn of the century;

Whereas the Red Sox are 16-3 in World Series games in the new millennium;

Whereas the Red Sox were excellent on the road this postseason, winning 7 of 8 games away from Fenway Park and clinching the World Series title on the road for the fourth time in franchise history;

Whereas the Red Sox players and staff showed the utmost skill, heart, and grit through the entire regular season and postseason, winning the American League Division Series, the American League Championship Series, and the World Series;

Whereas the 2018 Boston Red Sox stake a claim as one of the greatest teams in baseball history, finishing the regular season with 108 wins, and bringing the team's season total to 119 wins with an 11-3 postseason record;

Whereas the Red Sox dominated the defending World Champion Houston Astros and two of baseball's signature franchises—including their bitter rival New York Yankees—by an aggregate score of 84-51 in the postseason on their way to winning the world title;

Whereas the Red Sox became the first 100-win team in Major League Baseball history to defeat two other 100-win teams en route to winning the World Series;

Whereas the Red Sox became the first team ever to defeat both of the previous year's World Series teams in the same postseason;

Whereas Red Sox manager Alex Cora became the fifth manager in Major League Baseball history to lead his team to the World Series title in his first season as a manager, and the first Puerto Rican manager to reach and to win the World Series;

Whereas, while negotiating his contract with the Red Sox in October 2017, Alex Cora requested that the team fly a plane full of supplies to Puerto Rico to assist with recovery from Hurricane Maria, and in January 2018 the Red Sox chartered a JetBlue flight for Cora, Boston Mayor Marty Walsh, Red Sox players Rick Porcello, Chris Sale, and Christian Vázquez, and other Red Sox personnel to distribute supplies to hundreds of families in Alex Cora's hometown of Caguas, Puerto Rico;

Whereas the 2018 World Series, with the Boston Red Sox managed by Alex Cora and the Los Angeles Dodgers managed by Dave Roberts, marks the first time two minority managers have led the two World Series teams;

Whereas Alex Cora and Dave Roberts both played on World Series-winning Red Sox teams, in 2007 and 2004, respectively;

Whereas Steve Pearce, who hit three home runs and drove in seven runs in the final two games of the series, and who grew up as a Red Sox fan even though he was raised in Florida, was recognized as Most Valuable Player of the 2018 World Series;

Whereas Red Sox ace Chris Sale, who won 12 games with just a 2.11 earned run average in a spectacular regular season, made five postseason appearances, including Game 5 of the World Series, when he struck out the side in the ninth inning to clinch the title;

Whereas pitcher David Price “holds all the cards now,” winning his last three playoff starts, including the series-clinchers in the American League Championship Series and the World Series, both on short rest;