It also provided tax fairness by reducing taxes across every income group. In fact, middle-income families experienced the largest tax cut by percentage.

Additionally, the reforms made the Tax Code more progressive, with taxpayers earning more than \$1 million shouldering a larger share of the tax burden than they did under the previous law. In addition to nearly doubling the standard deduction, tax relief was targeted at middle-class families by doubling the child tax credit from \$1,000 to \$2,000 per child.

It also reduced the previous 15 percent tax bracket to 12 percent and the 25 percent tax bracket to 22 percent. As a result, a typical family of four earning \$59,000 a year will see a tax cut of more than \$1,600 in the year 2018.

A key motivation for tax reform was to boost economic growth and increase America's global competitiveness. America's Tax Code should favor American jobs, American workers, and American businesses. That means leveling the playing field so that we are not put at an economic disadvantage with other countries competing with us, so the Tax Cuts and Jobs Act brought the corporate and international tax systems into the 21st century. You can tell it is already working because other countries are looking at lowering their tax rates to compete with us.

Of course, what we did included lowering the corporate tax rate from 35 down to 21 percent. In one fell swoop, we went from a tax rate that was the highest in the developed world to below the world's average of 23 percent. How can you be competitive if you are a country at 35 percent and the average is 23 percent? This means global corporations will be more inclined to create jobs here, rather than in other countries.

We also modernized America's international tax system. We were one of the very last major countries to tax businesses on a worldwide basis. By moving toward a more territorial system, we freed up more than \$2 trillion for investment here at home that American companies were holding offshore.

These changes to the international tax rules don't just help U.S. companies that operate globally to compete in the worldwide marketplace, but they also help those companies grow their businesses here at home with more jobs, better wages, and increased investment.

Just as important, we worked to ensure that small businesses and passthrough entities received more equitable treatment compared to what a corporation gets. We have a new 20-percent qualified business deduction benefiting pass-through businesses of all sizes, down to the smallest family farmer or corner bakery. Enhanced expensing rules were included to help all businesses, spurring investments in new equipment and machinery.

Our efforts have contributed to a strong and growing economy. The unemployment rate is at a half-century low; wages are rising at the fastest rate in nearly a decade; and workers, employers, and small business owners are all very optimistic about the future more optimistic than for a long, long time. America is working again.

As we look forward to a new year in 2019, with a new Congress and a new majority in the House, it is my hope that we can work in a bipartisan way to build upon this economic success I just described. I will be doing my part as the incoming chairman of the Senate Finance Committee, and I see plenty—plenty—of opportunity.

Unfortunately, I hear increasing calls from the incoming House majority pledging to erase the progress made with the tax cuts and tax reforms I have just outlined.

The proof of tax reform's success is in today's economy. It is obvious to most people that it is in the best shape it has been in for a long time. Why would we want to go backward—toward stagnation, pessimism, and, obviously, joblessness?

Of course, no major piece of legislation is perfect. To the extent that there are legitimate efforts to perfect the law, then I want people to know that I am all ears. But to the extent that these efforts would undermine the strength of the American economy for the sake of ideology—and that ideology would be hiking taxes and undoing important reforms to modernize the tax system and increase America's global competitiveness—then they will be met with stiff opposition from this Senator.

Instead of playing politics, we should be focused on examining how the law is affecting individuals, families, and businesses in our respective States and districts. Where necessary, we should work together to take action and ensure the law is fulfilling its full potential.

We should also work toward providing tax certainty for individuals and small businesses. This would include making permanent marginal tax rate cuts for individuals and families. making permanent the doubling of the child tax credit from \$1.000 to \$2.000. also making permanent the innovative 20 percent deduction for small businesses to provide the certainty that is needed to make investment and to encourage that investment and also to encourage hiring decisions and, lastly, the ability of businesses to recover the cost of investment in property and equipment faster.

I hope my colleagues in the House of Representatives join me in these efforts. I have yet to hear a good reason why we shouldn't make these and other tax relief measures permanent. It is the right thing to do for the economy, the right thing to do for job creation, and the right thing to do for wage growth.

I also wish to see us continue working on other important issues we started in this Congress. This includes improving retirement savings, bringing the IRS into the 21st century, protecting taxpayer rights, enhancing the competitiveness of U.S. businesses, and encouraging research, development, and innovation.

I also hope there will be plenty of opportunity to work on a bipartisan basis on tax issues involving everything from education to renewable and alternative energy, to consumer-directed healthcare options. I have heard a lot about the desire of the new House majority to engage in oversight of the current administration.

I will put my record of oversight up against anyone's record. However, I want my colleagues to know I do not intend to engage in political fishing expeditions. I think a person like me who has had an equal opportunity approach to oversight—treating Republican administrations the same as Democratic administrations—speaks for itself.

I will not go along with efforts to weaponize the authority of tax-writing committees to access tax returns for political purposes. Such an action would be unprecedented, but if Democrats are interested in doing nonpartisan, good government oversight, count me in.

I hope they will join me in my efforts to hold the IRS accountable to the taxpayers; ensure the nonprofit sector is living up to the purposes of its tax-exempt status; that they will also help me stand up for tax whistleblowers who expose tax cheats; and track down, expose, and address tax shelters.

My hope is, in the new Congress, we will be able to work to address important tax matters in a bipartisan fashion. I am proud of my strong record of bipartisanship on the Finance and Judiciary Committees. I intend to continue my good working relationships with my colleagues across the aisle and hope to forge a few new ones, not only in the Senate but also with the new majority in the House of Representatives.

Senator WYDEN, who will be the ranking Democrat on the Finance Committee, and I have had a good working relationship on so many different issues over a long period of time, and I think we will be able to work together as well. We have already started communication along that line.

I vield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. LEAHY. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

## GOVERNMENT FUNDING

Mr. LEAHY. Mr. President, it occurs to me that if Americans had any doubt that President Trump is fixated on wasting billions of tax dollars to wall off our 2,000-mile southern border, all they had to do was watch his jaw-dropping press conference yesterday in which he demanded another \$5 billion of America's hard-earned tax dollars for his political pet project, which, throughout his whole campaign, he gave his solemn word that Mexico would pay for.

I have been here during the terms of eight different Presidents. I have never heard the words I heard from our President yesterday. I never thought that any President, Republican or Democrat, would use them. When President Trump boasted that he would be proud to shut down the government if Congress does not bow to his spending demands, I had to play it back, watching it two or three times, making sure that is exactly what he said. He was very proud of it. I must say it is one of the most reckless statements I have ever heard uttered by a President of the United States of either party.

The President's job, like yours and mine—all of us—is to keep the Federal Government operating for the hundreds of millions of Americans who depend on government services every day, from our national parks, housing services for the elderly, the disabled, our veterans, and for assistance to our Nation's farmers. Just yesterday, we passed a bipartisan farm bill, and I praise Senator ROBERTS, a Republican, and Senator STABENOW, a Democrat. They came together and passed a bipartisan bill by an overwhelming margin.

A lot of work went into that to protect our farmers, but if the President shuts down the government, there is not going to be anybody in local USDA—U.S. Department of Agriculture—offices to answer questions from farmers about what that new law means for them, just as farmers are making their plans for next year's planting season. They cannot just turn it on and turn it off. They have to plan months in advance.

When I first came to the Senate 44 years ago, the idea of threatening to shut down the Federal Government as a negotiating tactic was unheard of. Now it seems we go through this every year, and neither party is blameless. But before President Trump, no one bragged about it. No one seemed to relish it. No one was foolish enough to call it good for the country, no matter what party they were from. No one treated shutting down the government as if it is some kind of reality show, some kind of game, without the slightest concern for the consequences for the American people and hundreds of thousands of Federal workers and their families over the holidays or for the huge amount of the taxpayers' money that would be wasted as a result.

President Trump's performance yesterday amounted to throwing a temper tantrum on national television. He is either oblivious to what he is doing, does not know what he is doing, or he simply does not care about the real

world consequences of a shutdown. Hundreds of thousands of Federal employees would be furloughed or working without pay 3 days before Christmas, and millions of Americans would be cut off from critical government services. Instead, the President eagerly offered to "take the mantle" for shutting down the government over his pet project—a wall, which we do not need.

What could be the driving fixation for building medieval wall along the southern border? Maybe he has actually begun to believe his own fearmongering and lies about migrants. asylees, and refugees. After years of demonizing and vilifying migrants to rally his most ardent supporters, perhaps his own demagoguery has finally gotten to him. Maybe he is actually believing the things he has been saying. Only that—a self-made. alternate reality in which vulnerable women and children have miraculously transformed into hordes of gang members and terrorists—could explain such an irrational obsession for a wasteful wall that does absolutely nothing to stop actual threats to our Nation's security. Only in an altered reality would one act as though teargassing little children in diapers makes sense.

The President may not be able to tell fact from fiction, but he may be purposely blurring the lines between them. But as vice chairman of the Senate Appropriations Committee, it is my duty to ensure that taxpayer dollars go toward solving problems we know to exist in fact. So let's talk about the facts. It is time for a reality check.

President Trump, justifying a litany of anti-immigrant policies, has repeatedly claimed that there is a crisis at our southern border with a "drastic surge" of undocumented migrants attempting to flood into our country. That is false.

The truth is that illegal border crossings are at historic lows. At the end of 2017, arrests of people attempting to enter the United States illegally dropped to the lowest level since 1971. Between 2000 and 2018, border apprehensions fell sharply, from roughly 1.6 million in fiscal year 2000 to approximately 400,000 in fiscal year 2018-a 75percent drop. Now, we all agree that illegal immigration is a serious problem. and we should address it, but saying that we are experiencing a crisis-level surge of illegal crossings at the border is pure fiction. For the life of me, I cannot understand why the President would use pure fiction as a scare tactic.

There is not a true crisis to point to, so the President is manufacturing one. Ever the reality TV showman, he opted to focus America's attention on images and videos of a caravan of migrants marching toward our southern border. In the runup to the recent elections, pointing at vulnerable migrants while they were thousands of miles from our border, President Trump immediately began warning of an imminent "onslaught," "invaders," an "assault on our country," and a "national emer-

gency." Inconveniently for the President, these people were 1,000 miles from our border. Thousands of them are defenseless women and children. Most Americans just do not think of the word "invaders" when they see barefoot toddlers being pushed in strollers by their mothers. The sad reality is that many of these people are fleeing desperate situations in their home countries and are looking for sanctuary. They are not coming here to perpetuate violence; they are running away from violence.

They do not want violence. They are not coming here to bring violence; they are trying to escape violence—violence against their children, violence against their families.

When the pictures on TV actually began to be shown and were defying the President's narrative, he changed course. He began making the case that hidden among these families are stonecold criminals and unknown Middle Easterners, as if anyone from the Middle East is inherently a danger to us. What is his proof? He has none.

In fact, to quote the President's own words about the composition of the migrant caravan: "There is no proof of anything."

Just yesterday, President Trump even claimed we needed the wall because we recently captured 10 terrorists over a "very short period of time." This statement had fact checkers, actually people within his own administration, scratching their heads because nobody knew what he was talking about.

A Homeland Security official claimed that President Trump was referring to a government statistic indicating that 10 people suspected of terrorist ties are prevented from entering the United States every day "by air, sea, or land." What a multibillion dollar wall along our southern border would do to prevent a suspected terrorist from flying into JFK Airport I cannot figure out, but President Trump does not seem to know or care about the difference.

The conservative Center for Immigration Studies issued a report last month, concluding that only 15 suspected terrorists have been apprehended at the U.S.-Mexico border since 2001, and a suspected terrorist includes anyone coming from a handful of specific countries, like Syria. It does not mean they are, in fact, terrorists or have any connection whatsoever to terrorists.

So President Trump's unsubstantiated vitriol against immigrants is matched only by his flamboyance about the wall. Despite his claims yesterday that wall construction is under budget, the largest component of fencing that Congress has funded, a 25-mile barrier in the Rio Grande Valley, has ballooned in cost from \$445 million to \$787 million. That pricetag for fencing is \$31.5 million per mile. We American taxpayers are paying for that. Despite the President's claims that additional wall funding is an urgent need, the Trump administration has spent only 6 percent of the \$1.7 billion Congress has appropriated over the last 2 years to build or replace fencing on the southern border.

Facts matter, Mr. President. The \$5 billion he is clamoring for would be better spent on real homeland security, such as Coast Guard boats that can save lives, grants to nonprofit churches and synagogues to secure themselves against shootings like those in Pittsburgh and Sutherland Springs, more Customs personnel and technology to seize the fentanyl that is fueling our Nation's opioid epidemic and actually killing our citizens. Let's remember, fentanyl is mostly coming through our legal points of entry and our mail facilities, not between the ports where the President wants to build his wall.

Perhaps in President Trump's alternate reality-where illegal crossings are at historic highs, migrant caravans of hardened criminals are invading our country, and terrorists are slipping past our Border Patrol agents every day-the need for a giant, concrete wall seems like an urgent necessity. But if, like everybody here, you live in the real world, where the facts and statistics mean something, his obsession with building a wall is exposed for what it is—a desperate attempt to please his base and protect his ego and to make us forget that he gave his word. He gave his word. He gave his word that Mexico was going to pay for it. Now we know that was a flatout untruth.

As stewards of American taxpayers' hard-earned money, we have a responsibility not to throw away billions of dollars in a project that is built on a foundation of fact-free fearmongering. To be clear, this is not the way we appropriate money. This is certainly not the way we fund and run the U.S. Government. If the President wants to shut down the government because he cannot muster the votes to fund his wall, as he says he does, the American people will see that he cares more about his misguided campaign promises and misstatements than he does about doing his job—the job of making the government work for the American people.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER (Mrs. Hyde-Smith). The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. NELSON. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

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

## FAREWELL TO THE SENATE

Mr. NELSON. Madam President, this is my farewell speech, and I thought it would do me well to think back to the very first speech I gave on the floor my maiden speech. My maiden speech was about a couple of months after my first time being sworn in. I had waited back then—this is 18 years ago. It was appropriate for freshmen Senators to wait a while, don't speak up right away. So I waited 2 or 3 months until it felt like it was the appropriate time, and I remember there was nobody out here. It was an empty Chamber. I picked a topic of the day. I think we were trying to balance the budget at the time—something that 18 years later we are still trying to do.

Then, in the course of the speech, I mentioned that it was my maiden speech. Nobody was out here except the Presiding Officer. All of a sudden, those doors swung open, and right then and there, in strides Senator Robert Byrd. I was standing at a desk over there on the other side, and Senator Byrd's seat was either here or here. So I finished my speech and he said: Will the Senator from Florida yield?

I said: Of course, I will yield.

Senator Byrd, for 30 minutes, gave an oration on the history of maiden speeches in the Senate. So you can imagine, nothing I said was memorable, but it was certainly memorable to this Senator that all of a sudden I would be treated to the corporate knowledge from one of the lions of the Senate in looking back on the history of this body.

I wanted you to know I am a Florida boy. My family came to Florida from Denmark in 1829. So many people come to Florida from the Northeast. Well, my great-great-grandfather was a sailor—a teenager on a sailing ship—and he ended up in New York in a barroom brawl. He was frightened that he was going to be arrested, so he ran to hide. He ran down to the wharf. He hid in a ship, and the ship cast off for Port St. Joe, FL, in 1829. So you see, my family came to Florida from New York also.

Five generations—on the other side of the family, I have a deed signed by Woodrow Wilson in 1917 to my grandparents after they had worked the land for the required 4 years. Under the Homestead Act, the government would deed you 160 acres of land. It is the act that pushed the frontier so much farther into the hinterlands, and we especially think of it westward, but that was also southward.

That 160 acres of land is, today, in the north end of the space shuttle runway at the Kennedy Space Center. I cannot imagine, in that 4-year period, my grandparents swatting mosquitos and fending off alligators and rattlesnakes, scratching out a living they could survive on out of the hard earth of the land. Yet that is the hardy stock from which this Senator comes.

Grace and I have been overwhelmed by the outpouring of support. I stand before you today, and I don't think anyone could have been more blessed. It is not easy when you take your leave from the people you love and the work you love, and it causes a time of intense reflection.

So I reflected back to the time in late 1985 and a series of events over the course of the next few weeks. It was a tense time in the first launch attempt of the 24th flight of the space shuttle. We went down to T-minus 8 seconds. I had braced my body for the ignition of the main engines at T-minus 6.6, and all of a sudden I heard them calling over the intercom: We stopped the count. We are recycling.

That launch was scrubbed that day. There was an indication by a sensor that a gimbaling motor on the thrusters of the solid rocket boosters was malfunctioning. Had that been the case, 9 seconds later, we would not be going straight up. We would have been cartwheeled.

So we were let off for Christmas. came back into quarantine in the latter part of December, and tried the next launch attempt, only to go down to 31 seconds, and the count stopped. An alert supervisor on the consoles of the launch center had noticed the locks line was getting too cold. They checked, and a mistaken override of the computer had occurred and 18,000 pounds of liquid oxygen had been drained. Had we launched 31 seconds later, we would not have had enough fuel to get to orbit, and it would have taken the greatest ability of our commander, Navy Captain-now retired-Robert Gibson, to land a fully loaded spacecraft on a short runway at Dakar, Senegal, or Moron, Spain.

So we tried the third time. This time, the count was called off for some external reason. Each of these times, we were in the spacecraft strapped in, ready to go. At this point, I think the weather was not cooperating over in Africa and Spain. You have to have clear skies there in case you get into that transatlantic abort. So it was called off.

Well, that night, when they drained the tanks, they found that a temperature probe on the ground support equipment had flowed through the oxygen line and flowed into the vehicle and was stuck in a prevalve right next to one of the three main engines. Had we launched that morning—in this case, the third try—we would have gotten to orbit, it would have been time for the main engine cut off, and one of the three engines would not have cut off. It would have blown the rear end of the orbiter apart.

A few days later—it was a Friday—we tried for the fourth time. This time we are in the middle of a driving Florida rainstorm. We ran from the crew van to the launch tower to get into the elevator and out of the pouring rain. We were strapped in, ready to go, waiting for a hole to punch through. Now, the rainstorm had turned into a driving Florida lightning storm, and we were sitting on top of all that liquid hydrogen. They finally called off the launch the fourth try.

The fifth try was a Sunday morning. It was a beautiful day. We launched into an almost flawless 6-day mission,