

some. Reducing the debate time required would speed up the confirmation process and allow us to focus on other business in the Senate that people want us to address. Every single Democrat in the Senate today who was also here in 2013 supported reducing debate time on nominees, and they should do so again right now.

I will close by saying that despite this historic obstructionism, the Senate has, indeed, over the last 2 years—because we focused on this as a priority, even with this 30-hour debate rule being enacted—we confirmed 63 district court judges, 31 circuit court of appeals justices, and two Supreme Court Justices. These judges will have an impact on the judiciary for years to come.

By the way, these are not activists with political agendas or motives. They are accomplished, experienced jurists, dedicated to upholding the Constitution and adhering to the rule of law. It is criminal that we waited that long to get these people confirmed.

I applaud the President for nominating such outstanding individuals to these positions. If this historic obstructionism continues in the Senate, I believe President Trump will not have his full team in place until the end of his second term, if then. This obstruction needs to end. The resistance movement threatens the security of our country and our ability to deal with the problems facing America today. It is time to rise above this partisan gridlock, change the rules, confirm these nominees, and finally begin to get results for the American people.

I yield the floor.

The PRESIDING OFFICER. The Senator from Iowa.

Mr. GRASSLEY. Mr. President, I come to the floor to talk about the IRS and tax issues and the tax bill last year, but following on what Senator PERDUE said, I want to, first of all, compliment him for not only this speech but several times he has talked about how the Senate has stalled time after time on nominees.

I want to bring to my colleagues' attention that at one time, there was a lot of concern by President Obama that his nominees were not being confirmed fast enough. We started hearing that in January 2013. All of a sudden, there was a feeling that we ought to have a bipartisan solution to this issue to speed along President Obama's nominees. At one time, the Democratic leader then was talking about using a nuclear option to accomplish a change in rules. Both Republicans and Democrats thought that wasn't a very good idea, so Republicans and Democrats got together and agreed to reduce postcloture debate time for the rest of the 113th Congress, although, before that Congress ended, Senator Reid decided to use the nuclear option anyway, and he did that at a later time.

If Republicans and Democrats could get together in the 113th Congress to speed up the time and have less

postcloture debate time, why can't we do it now? The problem, of course, is for the Trump nominees being held up in the Senate, the time is far worse than it was under President Obama or, for that matter, any other President before that.

It seems to me, as we are talking about changing the post-debate time again—because there is a resolution out of our Rules Committee—I think it is about time that we think that what is good for the goose is good for the gander, and we ought to reinstate that bipartisan agreement. I hope we can get the support of Democrats to do that like they had the support of Republicans to do that when we had a Democratic President.

I thank Senator PERDUE for what he spoke about on a longer basis than I just did, but I want to back him up fully.

#### TAX REFORM

Mr. President, we are in the fifth week of the tax filing season. Based on all reports from the IRS, the filing season is running smoothly. All systems are operating as expected. Returns are being processed and refunds are being sent out without any major complications.

According to IRS Commissioner Rettig, his Agency has even set a couple of internal records for the speed at which returns are being processed. At one point, the IRS processed 1.9 million returns in an hour. That is 536 every single second.

Of course, you don't hear much about how the filing season is running smoothly from our mainstream press. There is a lot of positive news, but positive news doesn't seem to make good headlines. Instead, an obsession has developed around the size of the tax returns, not the exact tax that might actually be paid.

Let's set aside that the available Treasury data is merely in the first few weeks of a very unusual tax season due to the partial government shutdown. Never mind that the size of the average tax refund can vary greatly from week to week, making year-over-year comparisons early in the filing season essentially meaningless. Let's ignore the important fact that less than half as many child tax credits and earned-income tax credits have been issued as compared to the last year based almost entirely on calendar factors, and, most importantly, we ought to somehow forget about the fact that the size of one's tax refund tells you absolutely nothing about a taxpayers' overall tax return.

I have been amazed by how many of my colleagues on the other side of the aisle, who should know better, have sought to equate incomplete information about lower average refunds—telling us all that means people have not received a decrease in their taxes.

I want to quote Howard Gleckman, who should be well respected by people on the other side of the aisle because he is a senior fellow at the liberal Tax Policy Center. He characterized the

current obsession with tax refunds as “wrong-headed,” noting that it is “not how big a refund check filers get this year but how much total tax they paid for 2018.” That is common sense. I thank Howard Gleckman for his common sense.

Yet my colleagues—again, on the other side—continue to try and push the false narrative that a smaller refund is synonymous with tax increase. That doesn't meet the commonsense test.

Just such a claim by a Senate Democrat running for President was observed by the Washington Post's Fact Checker as being “nonsensical and misleading.” The claim was awarded four Pinocchios. Four Pinocchios is a rating the Post reserves for the biggest whoppers.

Here are the straight facts. Anyone telling the American public that a smaller refund is the same as a tax increase is being intentionally misleading and doing a disservice to the public. I classify that as a big lie. The size of one's tax refund merely reflects what that taxpayer overpaid the IRS in your paychecks last year. For the vast majority of Americans, the Tax Cuts and Jobs Act of December 2017 delivered larger paychecks starting last February. The liberal Tax Policy Center confirms that 90 percent of middle-income taxpayers will receive a tax cut. That is right. Taxes went down, not up, for the vast majority of American families.

This tax relief stems from the combination of pro-middle-class and pro-family provisions, including a nearly doubled standard deduction, an increase in the child tax credit from \$1,000 to \$2,000, and overall lower tax rates. That is how you give the middle class a tax cut.

Some may believe that we would have been better off depriving taxpayers of their tax cuts until the IRS sent them a refund after the end of the year, but this thinking gets things exactly backward. The excess tax withheld from paychecks throughout the course of a year doesn't belong to the government; it belongs to the taxpayers who earned that money. It is the taxpayers who should be able to decide whether they want to put their weekly or monthly tax savings in a retirement account, pay down a credit card bill, enroll their children in some club, sport, music, or dance lessons, or maybe even make an extra car payment.

I encourage all taxpayers interested in how tax reform affects their bottom line to compare this year's tax return with last year's tax return. That is the commonsense way of figuring out whether your taxes went up or down as a result of the tax bill of 2017. When they do that, the vast majority will see less of their hard-earned money being sent to Washington, DC. Really, that is what ought to matter.

I encourage those in the media who are actually interested in how tax reform has affected taxpayers to take

into account the positive signs we see all around. It is a positive sign when we write about how blue-collar employment has surged; positive signs about how low-income workers experienced the highest wage growth in a decade; positive signs when we report how new business startups are climbing and how U.S. manufacturers had their best year since 1997; and positive signs as you discuss how the economy grew almost 50 percent faster in 2018 than as President Obama's economists predicted when they predicted slow growth would be the new normal.

All of these subjects are far more important than what has thus far, in most all respects, been an uneventful filing season. Compare this year's tax bottom line with last year's tax bottom line to decide whether you got a tax decrease or a tax increase, not the size of your refund.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

#### PROPOSED RULES CHANGE

Mr. LANKFORD. Mr. President, 2 years ago, I came to this floor of the Senate to talk about the rules process and nominations in particular because, even 2 years ago, we were experiencing the beginning of what I saw to be a trend.

When elected to office, every President has about 1,200 nominations that have to come through the Senate for what is called advice and consent. Those individuals go through background checks at the White House, they go through interviews through the White House, and they go through the extensive review of references. Then they are recommended to the respective committees here, where they again go through background checks, have conversations, interviews, public hearings, questions for the record after the hearings are over, and go through any followup from any individual American who wants to give input whether that input be from outside groups here or from anywhere else in the country. Then they come to the floor of the Senate.

In the past, those individuals moved through quickly because there were 1,200 of them, but the minority has always had the right to have one last, little slowdown when they have gotten to the floor. They can make what is called a cloture vote request. The minority—any individual—could always make a request for a cloture vote to say: I know they have gone through all of these extensive checks, that they have already passed the committee, that they have gone through all of the process, but at the end, I want an additional 30 hours of debate on these peo-

ple. Yet it is not just 30 hours of debate; it is actually what is called a full intervening day. After that, there is an additional 30 hours of debate for that person.

That has been done in the past but very rarely in the first 2 years of a Presidency because there are so many nominations that have to go through the process. If we go back to President Clinton, there were eight of those requests. For President Bush, there were four of those. For President Obama, there were 12 of those. For President Trump, there have been 128 of those.

Two years ago, I saw the trend of where this was heading. This was a new structure for the beginning of a Presidency. I was concerned at that time, but I have an even greater concern now. It is the trend of where we are headed as a Senate. Is this going to be the new normal? This used to be what was normal: Occasional nominees would come through if they were very controversial. Yet most of these nominees were not really all that controversial. In fact, 48 percent of those nominees who had the additional cloture time then got more than 60 votes. In fact, 37 percent of them got more than 70 votes. These were not controversial individuals coming through; it was just an intentional slowing down of the process.

I have heard folks say: There are so many of these judges who are coming through at the district court level that they become very controversial.

Quite frankly, every single judge who comes through has to be approved by the two Senators from that State through what is called the blue-slip process. This is for all of those district court judges. It is a process that has been honored by previous administrations and by this administration. This Senate has honored those same blue slips for all of the district court judges. If the judges are from a Democratic State, both of those Democratic Senators have to approve of them before they come. If the judges are from a State that has one Democrat and one Republican, it has to be split. If there are two Republicans, they both have to agree to it. This is for all of the district court judges. Yet they are still being slowed down. They have gone through the background checks, and they have been approved by their home State Senators regardless of party; yet they are slowed down.

So whether they are executive nominees or whether they are judicial nominees, these 128 individuals being slowed down has created a new slowdown in the Senate.

Two years ago, I made a proposal to go back to something that Harry Reid proposed and was passed by this Senate in 2013, which was long before I was here. It was a 2-year agreement to just say: Here is how we are going to deal with what is called postcloture debate time. If there is a controversial nominee, here is how we will handle it.

I went to my colleagues and said: Let's revive that rule. Instead of mak-

ing it for 2 years, which was the Harry Reid rule, let's just make it from here on out. I made that proposal in the last Senate. We took that to the Rules Committee. It passed the Rules Committee, but it could not pass on this floor.

I thought it was eminently kind and bipartisan to say that I would go back and grab Harry Reid's rule and that if it was good for the Democrats when they were in the leadership, it should be good for everybody regardless of whether it is the Republicans or the Democrats. It did not pass.

I have once again come back and made a proposal to say let's fix this and to not just fix this for now but to fix this from here on out. Whether there will be a Democratic President or a Republican President in the future, let's have a simple rule: If we get to a nominee who has gone through the background checks of the White House, has gone through the committee and passed the committee, and has gone through additional questions for the record—all of that—if people still want additional time, they can still request the intervening day, but then instead of 30 hours after that full day, it would be just 2 hours of additional time.

Quite frankly, during most of the time that we have had the 30 hours of debate, there hasn't really been debate on the floor for 30 hours; there has been debate on the floor for, say, 15 or 20 minutes. For the rest of the time, the floor has sat empty or we have debated other things other than the nominee.

So we would set aside 2 additional hours. We would do this for district court judges, and we would do this for most of the nominees for the executive branch, but we would still hold that 30 hours for things like nominees for the circuit court, the Supreme Court, and those at the Cabinet level. For those types of positions, sure, keep the 30 hours, but for the other 1,000-plus nominees who are to be the Deputy Secretaries or assistants of whatever it may be, allow them to go through the normal process and not slow it down.

The Chief Counsel for the IRS has not been confirmed. He went through the last Congress, but he didn't get there. He passed 25 to 2 out of committee. He passed 26 to 2 out of committee this time; yet there is a requirement of 30 additional hours of debate on the floor. He will probably pass overwhelmingly, but it is just a tactic to slow down this floor.

We have a lot of business to do. Let's make a rule that is fair, and let's make it work for everyone. My concern is, long-term for the Senate, this will be the new trend, and the next time there is a Democratic President, this is what Republicans will do to Democratic Presidents, and this will be the new way that we operate.

This isn't helpful for any President; this isn't helpful for the Senate; and this is something we need to fix.

We have 2 years of muscle memory on this now—of doing it over and over