

The PRESIDING OFFICER (Mr. YOUNG). Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 52, nays 46, as follows:

[Rollcall Vote No. 39 Ex.]

YEAS—52

Alexander	Fischer	Portman
Barrasso	Gardner	Risch
Blackburn	Graham	Roberts
Blunt	Grassley	Romney
Boozman	Hawley	Rounds
Braun	Hoeven	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Isakson	Scott (SC)
Collins	Johnson	Shelby
Cornyn	Kennedy	Sullivan
Cotton	Lankford	Thune
Cramer	Lee	Tillis
Crapo	McConnell	Toomey
Cruz	McSally	Wicker
Daines	Moran	Young
Enzi	Murkowski	
Ernst	Paul	

NAYS—46

Baldwin	Hassan	Sanders
Bennet	Heinrich	Schatz
Blumenthal	Hirono	Schumer
Booker	Kaine	Shaheen
Brown	King	Sinema
Cantwell	Klobuchar	Smith
Cardin	Leahy	Stabenow
Carper	Manchin	Tester
Casey	Markey	Udall
Coons	Menendez	Van Hollen
Cortez Masto	Merkley	Warner
Duckworth	Murphy	Warren
Durbin	Murray	Whitehouse
Feinstein	Peters	Wyden
Gillibrand	Reed	
Harris	Rosen	

NOT VOTING—2

Jones	Perdue
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The nomination was confirmed.

The PRESIDING OFFICER. Under the previous order, the motion to reconsider is considered made and laid upon the table, and the President will be immediately notified of the Senate's action.

EXECUTIVE CALENDAR

The PRESIDING OFFICER. The clerk will report the next nomination.

The legislative clerk read the nomination of John Fleming, of Louisiana, to be Assistant Secretary of Commerce for Economic Development.

The PRESIDING OFFICER. The time until 1:45 p.m. is equally divided.

The Senator from Iowa.

SHOOTING OF BIJAN GHAI SAR

Mr. GRASSLEY. Mr. President, I want to speak to my colleagues about two things. One will take less than 1 minute, and the other will take about 5 or 6 minutes. The first one deals with why I can't get answers for citizens of the United States for the murder of a son.

In 2017, the U.S. Park Police fatally shot Bijan Ghaisar, after a minor traffic accident led to a police chase in Virginia. Since then, his family has been looking for answers, but they have only encountered silence.

The FBI took over the investigation but has not shared any findings or even an update with the family. So last December, I asked the FBI where things stand. Even this Senator got silence from the FBI.

Investigations into the use of deadly force should be handled in a manner that reinforces accountability and public confidence in law enforcement. The FBI's silent treatment is concerning. The Ghaisar family, Congress, this Senator, and the public shouldn't have to wait years to get an answer from the FBI.

FILING SEASON

Mr. President, on the subject of taxes, we are now in our sixth week of the tax filing season. Over 50 million Americans have filed their tax returns. As in previous years, the IRS is moving forward in the filing season at a pace very consistent with previous years. In some aspects, they are exceeding benchmarks set by last year's filing season. This has been one of the most scrutinized filing seasons I can remember. In some ways, that is understandable.

As I have alluded to, this is the first filing season after our Tax Code received the largest overhaul in three decades. After the massive tax bill we passed, you would expect some difficulties. The filing season began shortly after our government experienced the longest shutdown in history. So the longest shutdown in history, added to the fact that we have a new tax bill, makes this tax filing season very different. Despite these factors, this filing season has run relatively smoothly.

Consistent with previous years, the IRS has processed over 95 percent of the returns the Agency received, and 80 percent of those returns were sent a refund. Based on data covering returns filed through February 22 of this year, over \$121 billion in refunds have been returned to the American taxpayers, with an average refund of \$3,143.

This is up slightly over the 2018 filing season. I only mention this because some of the media and some here in the Congress have been obsessing over the size of refunds.

As I pointed out many times, obsessing over the average size of refunds is simply wrongheaded and misleading. A week-to-week focus on the size of tax refunds makes no sense, given how wildly refunds can vary early in the filing season.

Recent filing season data makes this very clear. Within a week, the average size of refunds went from being down 17 percent to being a little over 1 percent higher than last year so far this filing season.

We have over 5 weeks of filing season to go. I expect there will continue to be variations in the data. Most importantly, the size of the tax refund is a stupid barometer of how taxpayers are faring this season compared to last—in other words, whether they had a tax increase or a tax decrease as a result of the tax bill of December 2017.

A refund merely represents the extent to which a taxpayer has overpaid their taxes during the course of the year. It absolutely provides no insight into whether a taxpayer's tax burden has gone up or, for that matter, down.

I hope the relative silence in the media about the filing season data released at the end of last week indicates that that media and Members of Congress who have complained about it finally come to understand all of this—that a refund up or down has nothing to do with whether you have a tax increase or decrease. Any further swings up or down will not generate sensational headlines that only confuse and misinform taxpayers. Those headlines have misled the American people.

I hope this recent data will help put to rest accusations of some of my Democratic colleagues that the IRS sought to manipulate withholding tables to goose paychecks in 2018, because nothing could be further from the truth.

The primary objective of the IRS in updating withholding tables was for a very sound reason of making sure that they are as accurate as possible. A report by the Government Accountability Office bears this out. In fact, there is not a single indication in the GAO report to suggest otherwise.

The IRS followed the same process and procedures in updating withholding tables this year as it has in the previous years. Moreover, the report documents the extensive outreach that Treasury and the IRS conducted to inform taxpayers of the changes and to suggest that taxpayers check their withholding.

Their outreach included updating and creating pages on their website using IRS email LISTSERVs and social media campaigns and sharing withholding materials with partners, including tax-related groups, large employers, employer associations, and organizations representing small businesses. So you see, they went to great lengths to alert the public to observe changes in the tax tables.

However, no withholding table has been or ever will be perfect. Common sense dictates that. Every wage earner may be affected a little differently under the new law based on his or her personal circumstances. Because of personal circumstances, if there are 157 million tax filings, then, there could be 157 million different answers.

The IRS continues to consider whether future improvements to the withholding structure may be necessary. I support these efforts and will monitor the outcome as chairman of the tax-writing Finance Committee.

If the tables had not been updated, my guess is that our colleagues on the other side of the aisle would be singing a different tune. Instead of criticizing efforts to ensure that withholding tables more accurately reflect the new law, they would be claiming that we were trying to back-load the tax benefits, tricking taxpayers into believing their tax cut was larger than it was through oversized refunds.

This actually may have been the right thing to do politically, but it would have been wrong, as a matter of principle or tax policy, and, quite