

future of their party lobbied against the measure that should be completely without controversy.

Even more broadly, I am sorry the bipartisan Senate-passed bill that would actually do something about BDS—in other words, action, not mere rhetoric—is still languishing over in the House without a vote, bipartisan legislation that passed with the support of 77 Senators, including my friend the Democratic leader—77 votes in the Senate, thoroughly bipartisan, but the Democratic House has found a way to fumble the ball.

Several months back, it took days of throat-clearing and a whole lot of watering down before they could even halfway condemn anti-Semitic remarks by one of their own Members. Now this symbolic BDS resolution is held up as a major victory, while Senate-passed legislation that would actually take action—actually do something against BDS—doesn't even get a vote. They will not even give it a vote over there in the House.

House Republicans have called for a vote on S. 1 over and over and over again, but the Speaker of the House doesn't seem interested.

I understand that picking fights with the President seems to be a higher priority across the Capitol than joining with the Senate to get bipartisan legislation actually made into law, but surely taking action to combat anti-Semitic efforts to delegitimize Israel shouldn't be too much to ask.

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 Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

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

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to executive session to resume consideration of the following nomination, which the clerk will report.

The legislative clerk read the nomination of Stephen M. Dickson, of Georgia, to be Administrator of the Federal Aviation Administration for the term of five years.

TAX REFORM

Mr. THUNE. Madam President, last week, Senator CARDIN and I introduced our S Corporation Modernization Act. That brings the total of tax reform bills I have introduced so far this year to six.

Obviously, 2017 was a banner year for tax reform. In December of 2017, we passed the Tax Cuts and Jobs Act, a historic, comprehensive reform of our Tax Code that put more money in American families' pockets and helped spur growth at American businesses.

The Tax Cuts and Jobs Act has been a great success for our economy and for hard-working Americans, but there are still things we can do to strengthen our Tax Code even further.

As I mentioned, last week, Senator CARDIN and I introduced our S Corporation Modernization Act. S corporations are the most common formal business structure in the United States. There are nearly 5 million of these businesses throughout the United States, including large numbers in rural America. Despite the popularity of S corporations, however, there have been few S corporation-related changes to the Tax Code since this business structure was created.

There are things we can do to make it easier for these businesses to operate and raise capital. That is why Senator CARDIN and I developed the S Corporation Modernization Act. Our legislation makes pro-growth reforms that will make it easier for these businesses to grow and create new jobs and opportunities in their communities.

Change is a human constant, but with modern technology, the pace of change has seemed to accelerate. American workers and American businesses face very different situations than they did even a decade ago. It is important that our Tax Code keeps pace with the 21st century economy.

In February, I reintroduced my Mobile Workforce State Income Tax Simplification Act along with Senator SHERROD BROWN. Today substantial numbers of workers travel to different States for temporary work assignments on a regular basis, and they end up subject to a bewildering variety of State laws governing State income tax.

Senator BROWN's and my legislation would create an across-the-board standard for mobile employees who spend a short period of time working across State lines. It would ensure that States receive fair tax payments while substantially simplifying tax requirements for employees and employers.

In March, I introduced two other bills focused on updating the Tax Code for the 21st century economy. The last decade or so has seen the rise of the gig economy—services provided by individuals through apps and websites like Uber, Lyft, TaskRabbit, Postmates, Grubhub, and many others. These arrangements have stretched the boundaries of current tax law.

My New Economy Works to Guarantee Independence and Growth Act, or the NEW GIG Act, as we call it, updates our tax law to provide clear guidance on the classification of this new generation of workers. It will ensure that Uber drivers, Postmates, Taskers, and others are treated as independent contractors for purposes of tax law if

they meet a set of objective criteria. The certainty my bill provides will benefit not only these workers but also traditional independent contractors like freelance writers and delivery drivers.

I also introduced the Digital Goods and Services Tax Fairness Act in March with Senator WYDEN. Our legislation is designed to prevent consumers from being faced with multiple taxes for downloading digital products.

For example, right now, a digital purchase of a television series could hypothetically be taxed in up to three States, depending on the circumstances of the purchase. The Digital Goods and Services Tax Fairness Act would provide rules of the road for taxing digital goods and services and ensure that digital purchases could only be taxed in one State—the State in which the consumer resides.

It would also prohibit States and local governments from taxing digital goods at higher rates than tangible goods. In other words, under our bill, that season of "The Office" that you want to buy digitally shouldn't be taxed at a higher rate than if you were purchasing the season on DVD.

We have a proud history of charitable giving in this country. Americans care about a lot of worthy causes and are committed to helping those in need. That is why I have routinely introduced amendments to the Tax Code to make charitable giving easier, several of which have been signed into law.

This year, I again introduced the Charities Helping Americans Regularly Throughout the Year Act, or CHARITY Act, with Senator CASEY. This year's version of our bill builds on some of the provisions we succeeded in getting passed over the past few years and will continue to help make it easier for Americans to give—and charities to receive—money.

Finally, this year I once again introduced legislation to repeal the punitive double—or triple—taxation known as the death tax. I have worked a lot on the death tax issue over the years because of the way it affects family farms and ranches. The death tax can make it difficult or impossible to hand off the family farm or ranch to the next generation.

While we gave farmers and ranchers substantial relief from the death tax in the Tax Cuts and Jobs Act, that relief is only guaranteed for 6½ more years, which is why I am committed to passing a permanent death tax repeal.

I am proud of the progress we have made for American businesses and American families with the Tax Cuts and Jobs Act, and I will continue working on these bills and others to further refine the Tax Code to spur economic growth and to address the realities of the 21st century economy.

TRIBUTE TO LYNN TJEERDSMA

Madam President, before I close, I would like to take a couple of minutes to recognize a staffer of mine who will be retiring at the end of this work period.