

unlikely band of opponents across the political spectrum. Everybody from hardcore conservatives to the ACLU is speaking out against this effort to erode Americans' constitutional rights.

The proposal would give the Federal Election Commission unprecedented license to track and regulate Americans' political speech on the internet and decide what speech qualifies as political in the first place.

If it were not bad enough on principle to fill more Washington, DC, filing cabinets with which citizens hold what beliefs, their bill would also deputize media companies into this effort. They would force publications to keep excessive records for any advertisement they accept not only for political campaigns but on any issue of national importance.

When this regulatory burden has been tried on a smaller scale, it has frightened media platforms into rejecting political ads altogether. It is a textbook example of policy designed to reduce the amount of free speech in our country. Press organizations such as the Washington Post and the Baltimore Sun have already sued over similar regulations on First Amendment grounds and won in court.

House Democrats want to violate the First Amendment and harm journalists in order to give more control to the FEC. That would be the same FEC that Democrats have recently tried to shift from a bipartisan body to a partisan body for the first time in its history.

A different part of the House bill refers to "legitimate journalistic activities." I look forward to hearing what Orwellian commission or process House Democrats may have in mind for determining whether Washington, DC, deems a particular journalist legitimate.

These are just a few examples. Even the ACLU—widely viewed as a left-leaning organization that is not known for siding with Republicans—is publicly opposing the Democrats' bill. Here is what the ACLU said:

"The SHIELD Act . . . strikes the wrong balance, sweeping too broadly and encompassing more speech than necessary. . . . The SHIELD Act goes too far . . . to the detriment of the public and the First Amendment."

That is the ACLU.

Congress has real business to attend to. House Democrats need to stop blocking the USMCA. Senate Democrats need to stop blocking defense funding. Yet, rather than working on these issues, we instead see Democrats continue to fixate—fixate—on chipping away at the First Amendment. It is a pet project they return to time and again. It is disturbing, especially in light of recent blatant attempts to intimidate Americans into silence.

Just a few months ago, a sitting House Democrat earned national criticism when he publicly tweeted out a list of his own constituents in San Antonio, TX, who had donated to President Trump's campaign. He listed these

private citizens' names along with their employers or businesses. In this era of political harassment and online mobs, the implication was clear as day.

From Twitter posts to partisan messaging bills, House Democrats' mission is the same: Chill the exercise of free speech. Send a message to Americans with inconvenient views that speaking up is more trouble than it is worth.

This proposal will not do anything to stop maligned foreign actors—something that every Member of this body cares deeply about. As three former FEC Chairmen recently pointed out, foreign adversaries like Russia are not going to stop their malign operations for fear of an FEC fine. Let me say that again. Adversaries like Russia are not going to stop their malign operations for fear of an FEC fine.

"Campaign-finance law isn't the tool to prevent foreign meddling. . . . Adversaries won't be scared off by civil penalties. . . . This is a job for diplomatic, national security, and counterintelligence agencies. [This legislation] is a needless sacrifice to First Amendment rights, not a serious effort to secure elections."

That is three former Chairmen of the Federal Election Commission. I certainly agree. It was focusing on defense and counterintelligence, not attacking the First Amendment, that made the 2018 elections go more smoothly than the 2016 elections. That is why the hundreds of millions of dollars Congress has set aside for State grants have made a big difference. That needs to remain our focus as we continue our efforts to avoid repeating the mistakes of 2016.

House Democrats have achieved something remarkable here. They have drafted legislation that is so anti-First Amendment that it has united everybody from former FEC Commissioners, to the ACLU, to yours truly in opposition.

I am sorry that Speaker PELOSI deems go-nowhere messaging bills a better use of the House's time than the USMCA and the 176,000 new American jobs that experts tell us it would create. The American people deserve a House of Representatives that works with the Senate and the President to actually make law and make progress for the families we represent.

TAX REFORM

Mr. MCCONNELL. Mr. President, today Senate Democrats will push forward their own resolution that seeks to undermine part of the historic tax reform we passed in 2017.

Remember, back then, Washington Democrats were downright hysterical about our plan to let working Americans send less of their paycheck to the IRS. Speaker PELOSI called the tax cuts "Armageddon." She said it was "the worst bill in the history of the United States Congress." That is the Speaker on the 2017 tax reform bill. I guess that shows how much Democrats

hate to cut taxes. But tax reform passed, and the results are clear. It has increased Americans' take-home pay and helped generate one of the best economic moments for working families in a generation.

Since tax reform, 22 States, including my State of Kentucky, have set new record-low unemployment rates. The national unemployment rate has set a 50-year low. But, alas, rather than acknowledge that the sky hasn't fallen, our Democratic friends still want to undermine tax reform—and listen to where they have elected to start. Listen to this. Democrats' first target is changing the Tax Code so that working families across the country have to subsidize wealthy people in States like New York, New Jersey, and California.

Here is the background. As part of tax reform, in order to maximize middle-class relief, the deductibility of State and local tax payments was capped. Most middle-class taxpayers were more than compensated for this through other tax cuts, but for some wealthy people who elect to live in high-tax States, this represented a partial increase.

Republicans didn't think it was fair that middle-class working families in States the Obama economy left behind had to subsidize the tax bills of rich people in high-tax States without limit. We didn't eliminate the State and local tax deduction; we just capped it for high earners. That cap is what Democrats want to undermine. Their resolution would help high-tax States—typically governed by Democrats—create workarounds for their high-earners.

Let's be clear about what would happen if Democrats got their real objective and repealed the SALT cap altogether. According to data from the Joint Committee on Taxation, 94 percent of the benefit would flow to taxpayers who earn more than \$200,000 a year. That is what they are advocating. Ninety-four percent of the benefit would flow to taxpayers who earn more than \$200,000 a year. More than half of it would actually go to people who make more than \$1 million a year—cutting taxes for the rich. Repealing the SALT cap would give millionaires an average tax cut of \$60,000. Meanwhile, the average tax cut for taxpayers earning between \$50,000 and \$100,000 would be less than \$10. There would be \$60,000 tax cuts for wealthy people and \$10 tax cuts for the middle class. Apparently that sounds like a good trade to our Democratic colleagues. It doesn't sound like good trade to me.

I am sorry to break it to my Democratic colleagues, but the middle-class Kentuckians I represent have zero interest—zero interest—in cross-subsidizing the tax bills of millionaires who live in Brooklyn and the Bay Area.

It is bad enough that my Democratic colleagues want to unwind tax reform, but it is downright comical that their top priority—a top priority—is helping wealthy people in blue States find loopholes to pay even less. They won't even

propose to repeal the SALT cap outright because they know it is bad policy and negates all of their talking points about tax fairness. They just want to bless a backdoor workaround.

I urge Members on both sides to use common sense and reject Democrats' resolution when we vote on it later today.

MEASURE PLACED ON THE CALENDAR—S.J. RES. 59

Mr. MCCONNELL. Mr. President, I understand there is a joint resolution at the desk that is due a second reading.

The PRESIDING OFFICER. The leader is correct.

The clerk will read the joint resolution by title for the second time.

The legislative clerk read as follows:

A joint resolution (S.J. Res. 59), expressing the sense of Congress on the precipitous withdrawal of United States Armed Forces from Syria and Afghanistan, and Turkey's unprovoked incursion into Syria.

Mr. MCCONNELL. In order to place the joint resolution on the calendar under the provisions of rule XIV, I object to further proceedings.

The PRESIDING OFFICER. Objection having been heard, the joint resolution will be placed on the calendar.

RESERVATION OF LEADER TIME

The PRESIDING OFFICER. Under the previous order, the leadership time is reserved.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

PROVIDING FOR CONGRESSIONAL DISAPPROVAL UNDER CHAPTER 8 OF TITLE 5, UNITED STATES CODE, OF THE RULE SUBMITTED BY THE INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY, RELATING TO "CON- TRIBUTIONS IN EXCHANGE FOR STATE OR LOCAL TAX CREDITS"

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of S.J. Res. 50, which the clerk will report.

The legislative clerk read as follows:

A joint resolution (S.J. Res. 50) providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service, Department of the Treasury, relating to "Contributions in Exchange for State or Local Tax Credits."

There being no objection, the Senate proceeded to consider the joint resolution.

The PRESIDING OFFICER (Mr. CRAMER). The majority whip.

TAX REFORM

Mr. THUNE. Mr. President, today, Democrats are forcing a vote to repeal

the administration's sensible rule to disallow bogus charitable deductions that are designed to circumvent the SALT, or the State and local tax, deduction cap that was part of the 2017 tax reform bill.

Frankly, I welcome this vote and today's debate. It gives us an opportunity to review all the benefits of the Tax Cuts and Jobs Act.

While drafting the Tax Cuts and Jobs Act, Congress made a conscious choice to cap the State and local tax deduction, or SALT, at \$10,000. Doing so allowed us to provide additional tax relief to the middle class, support families by doubling the child tax credit, and simplify the Tax Code for filers by nearly doubling the standard deduction.

These changes resulted in the average family of four in my home State of South Dakota receiving a tax cut of more than \$2,000.

In response to this cap, certain high-tax States adopted—what some would call "creative" but what I would call "bogus"—schemes to try to circumvent the cap. These so-called charities that these States have set up are designed solely as an alternative method of paying State and local taxes so millionaires can shirk their Federal tax obligations. So the IRS did what the tax law directed. It enacted sensible regulations to shut down these bogus tax avoidance schemes. But it did so in a thoughtful manner, carefully considering more than 7,700 comments and creating a safe harbor for certain donations to avoid unintentionally discouraging actual charitable giving.

It is ironic that Democrats, who uniformly opposed the middle-class tax cuts in the new tax law, are now calling for a tax cut for the most well off Americans. Based on nonpartisan data from the Joint Committee on Taxation, 94 percent of the benefit from passing this CRA would flow to taxpayers with incomes of over \$200,000. Fifty-two percent of the benefit would go to those with incomes of over \$1 million.

In fact, repealing the SALT cap would result in millionaires receiving an average tax cut of nearly \$60,000, while the average tax cut for taxpayers with incomes between \$50,000 and \$100,000 would be less than \$10.

If you put that into perspective, the choice here is very clear. Today, we have an opportunity to vote no—to vote no—on the Democrats' proposed tax cut for millionaires.

RELIGIOUS FREEDOM

The Democratic Party has undergone quite an evolution over these past 3 years. Like all political parties, the Democratic Party has always had an extremist fringe, with the far-left wing of the Democratic Party rapidly becoming its mainstream. Democrats have been falling all over each other to see how far they can run to the left. Socialism, a concept that, in America at least, seemed to have been firmly consigned to the ash heap of history is

now being openly embraced by the Democratic Party. Leading Democrats have embraced putting the government in control of everything from American's energy usage to healthcare.

It is not socialism or government-run healthcare that I want to focus on today. I want to talk about another trend that has been gradually emerging in the Democratic Party but doesn't always get the coverage that proposals like Medicare for All receive. It is the growing Democratic hostility to religion, which culminated a couple of weeks ago in a Democratic Presidential candidate's proposal to selectively tax churches based on whether he agrees with their religious beliefs.

Let me repeat that. Think about that for a minute. A Democratic Presidential candidate proposed that the government should selectively tax churches and synagogues and mosques based on whether their religious beliefs pass muster with the President. That is, or should be, a shocking statement.

The idea of taxing churches based on whether their religious beliefs meet with a political party's approval is antithetical to the fundamental right to freely exercise one's religion. It is not just antithetical, but it is unconstitutional. Targeting churches for discriminatory treatment based on their theology is a violation of the First Amendment.

It is an understatement to say that it is deeply disturbing to see this proposal emerge from a mainstream candidate. But what might be even more disturbing is that members of the Democratic Party aren't lining up to reject this outlandish and unconstitutional proposal.

Maybe we shouldn't be surprised. This is not the first time a Democrat has shown signs of regarding religious people as second-class citizens. During some of the judicial confirmations of this administration, it became clear that Democrats believed religious people should be subjected to extra scrutiny.

There was the nomination of Amy Coney Barrett during the first year of this administration. She was an outstanding judicial candidate who received the American Bar Association's highest rating of "well qualified." The ABA's evaluation, as the Democratic leader once said, is "the gold standard by which judicial candidates are judged."

Yet during the confirmation process, it became clear that some Democrats thought she should be disqualified because she is a practicing Catholic. "The dogma lives loudly within you" is a quote from the Democratic ranking member on the Judiciary Committee, with the implication that anyone who takes his or her religious faith seriously can't be trusted to hold public office.

Last December, Democrats raised questions about another judicial nominee because he is a member of a Catholic charitable organization, the