

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