

CONFIRMATION OF KATHERINE C. TAI

Mr. BROWN. Madam President, for decades, Ohio workers have watched the spread of a corporate business model where companies shut down production in Toledo or Dayton or Gallipolis or Youngstown. They collected a tax break to move jobs to Mexico or China where they can exploit workers only to sell their products back into the United States. Ohioans live with those consequences every day.

Last week, 81 workers in Bucyrus, OH, had their jobs outsourced to China, where GE-Savant moved production of its high-efficiency light bulbs overseas. Now, 81 union workers are facing tough conversations at the kitchen tables: How will their families survive; will they fall behind on their rent or their mortgage; do they move away with their kids; will their kids have to change schools—all those decisions that families have to make when workers or when plants shut down and move overseas.

The Presiding Officer from Wisconsin has been involved in this fight ever since her career began in the House 20-plus years ago, and I have worked alongside with her to make sure that we have a different trade policy. But when one production line closes, the ripple effect extends, as we know, to the whole community, to other workers and communities in the supply chain.

Yesterday, people in Northeast Ohio, in the Cleveland area, woke up to headlines about yet another American corporation deciding to build things in Mexico instead of Ohio with Ford breaking its promise to invest \$900 million in Avon Lake.

I got a call 2 days ago from a smalltown mayor, John Hunter, mayor of Sheffield Lake, OH, a longtime Ford—he was a Ford worker, retired, now mayor of Sheffield Village. He talked about how Ford had promised, at the bargaining table in 2019, that they would invest \$900 million in this Avon Lake plant. Ohioans are tired of watching corporation after corporation abandon the workers and communities that have made their businesses successful.

We are being told that production of cheap, simple products will be shipped overseas, while innovative, high-value products will be made in the United States by American workers. We see in Bucyrus, we see in Avon Lake that that is just not true, and we are sick of it. Our trade policy has to change.

That is why today was a good day for this country. Katherine Tai was confirmed by this body 98 to nothing. She understands trade policy. She is the right leader to take us in a new direction on trade with American workers at the center. She is a serious expert. She is respected on both sides of the aisle. We saw that in that vote today. She has a proven track record of making progress for workers.

Last year, I voted for a trade agreement for the first time ever in my ca-

reer because of our work with Senator WYDEN to fix the Trump administration's corporate trade agreement. He said it was a new NAFTA. It was really a tired, old, mostly the same NAFTA, rebranded as USMCA. We went to work. We secured groundbreaking new worker protections. Katherine Tai was one of the key policymakers who worked with us to make that happen. She was in the negotiations. She was in the discussions. She helped Senator WYDEN and I make this a much better bill that people, like a whole lot of us, as progressives, pro-worker Senators, could vote for.

Her work helped us make the first improvement to enforcing labor standards in our trade agreements enforceable, serious labor standards, since we have been negotiating them.

We know why companies close factories in Ohio and open them in Mexico. They can pay lower wages. They can take advantage of workers who don't have rights. American workers can't compete. We get a race to the bottom on wages and benefits.

The only way of stopping it is raising labor standards in every country we trade with and making sure those labor standards are enforced.

That is what Katherine Tai will do. She will enforce the laws we already have. She will stand up for American workers. She will fight for American businesses when countries cheat the rules. She will work with us to level the playing field so steelworkers and autoworkers and communication workers in Ohio and Wisconsin and all over the country can compete.

She won't allow corporate lobbyists to write trade agreements. We have seen it. Since I came to the Congress, we have seen it with NAFTA. We have seen it with CAFTA. We have seen it with PNTR. We have seen it with agreement after agreement after agreement: Corporate lobbyists write trade agreements. Workers are locked out of the room.

Now, with U.S. Trade Rep Tai's confirmation—the nominee, of course—I asked her what she will do to start to regain the trust of Americans in trade. She said:

You start by listening.

She then talked about the Mahoning Valley, Youngstown area in my State, listening to and understanding the concerns of communities that have gotten hurt over and over.

The administration's outline for its 2021 agenda, trade agenda, which Miss Tai will be charged with carrying out, says that "trade policy should respect the dignity of work."

Trade policy should respect the dignity of work and value Americans as workers and wage earners.

Imagine that; that our trade policy, never before have we seen this respecting the dignity of work and valuing Americans as workers and wage earners. That is the kind of thinking we need leading our trade policy.

As the first woman of color to ever serve as the President's chief trade ad-

viser, Katherine Tai knows how important it is for the people in the room making trade decisions to actually reflect, to actually reflect the diverse workforce that our trade policy affects.

We know one good appointment and one good provision won't stop outsourcing, but I am always going to be straight with American workers. We have come a long, long way, but we have a long, long way to go to undo the damage our trade policies have done over the past three decades.

As the Presiding Officer, I have stood up to Presidents of both parties on trade throughout my career. That is not going to change. One of my proudest votes was one of my first votes, and that was against the North American Free Trade Agreement.

I will continue to watch closely what this administration does. If they show any hint of reverting back to the old way of doing things, of letting corporations dictate trade policy at the expense of workers, they will hear about it from me. This is going to be a constant effort over many years.

As thrilled as I am with Katherine Tai, we know we still have a job to do to reorient trade agreements and trade laws that are a priority; that our emphasis no longer is corporations, but it is American workers. It has to be coupled with real investment in the communities that have been hollowed out because of Washington's and Wall Street's past mistakes. It has to be paired with an overhaul of our Tax Code to end, once and for all, the tax breaks paid for by Ohioans and others to send production overseas.

Trade doesn't happen in a vacuum. Our policies must work together to create a global market where workers are treated with dignity; they are safe on the job; they are paid fair wages; they are able to bargain collectively; they are able to bargain collectively for better pay and benefits.

When you love this country, you fight for the people who make it work. That is what Katherine Tai will do.

I thank my colleagues for the strong vote in support of her confirmation.

I yield the floor.

The PRESIDING OFFICER. The junior Senator from Maryland.

NOMINATION OF XAVIER BECERRA

Mr. VAN HOLLEN. Madam President, I rise today in strong support for the confirmation of California's attorney general, Xavier Becerra, to be the next Secretary of Health and Human Services.

I am absolutely confident that Mr. Becerra has the knowledge, the experience, the skills, and, just as importantly, the values and principles required of this job—a job that will play a key role in beating the coronavirus and tackling the urgent issues of equity and affordability now facing our healthcare system.

I am especially confident in my assessment of Xavier Becerra because I have known him personally for years, both as a former colleague and as a

friend. I first met then-Congressman Becerra in the House of Representatives, where he served for over two decades with myself and the Presiding Officer and others, and where he was a champion for the healthcare rights of the American people, working overtime to make sure that every American had access to quality, affordable healthcare.

We served together in the House Democratic leadership, and we served together on the House Ways and Means Committee. So I have had an opportunity to see his legislative talents up front and also to witness his love of service to our country.

We worked together to halt a number of proposals that maybe some of our Republican colleagues here in the Senate were pushing for, including the proposal that continuously appeared in the House Republican budget to voucherize the Medicare Program. One of the former Speakers of the House wanted to essentially provide seniors on Medicare with a voucher and send them out into more of a private marketplace. It would have ended up putting our seniors more at risk. So together we did battle that idea.

We served together on what was known as the Congressional Joint Select Committee on Deficit Reduction, also known as the "supercommittee," and known to some as the "not-so-super committee." I saw him work to try to achieve agreements on some of the biggest challenges facing our country, but, like him, we both agreed that we weren't going to do that at the expense of protecting Medicare for seniors, protecting Medicaid as an absolutely essential healthcare safety net for tens of millions of Americans, and we were not prepared to provide more tax cuts to the very wealthiest of Americans.

It is in that last effort where Xavier Becerra, I think, really distinguished himself in the House, when it came to the issue of equity and healthcare. I know the Presiding Officer knows well the battles we all went in together in the development and passage of the Affordable Care Act, and it was that that really defined Mr. Becerra's legacy in the House.

He championed the Affordable Care Act from the very start. He helped both to write and to pass this landmark law that now helps tens of millions of our fellow Americans, and after leaving the Congress, he led the charge to defend the Affordable Care Act against the Texas case before the Supreme Court of the United States.

Now, I know a lot of our Republican colleagues have also spent years fighting the Affordable Care Act. We have seen that play out here in the U.S. Senate within the last couple years. But the reality is the Affordable Care Act is very important to the overwhelming majority of the American people who support it and is an essential lifeline to quality, affordable healthcare for tens of millions of Americans. And it is that

that Mr. Becerra fought to pass and which he has fought to defend against constant attacks in the courts.

There is no question that Xavier Becerra fights for what he believes is right, as he should, but that has never prevented him from working across the aisle to get things done. As the attorney general in the State of California, he has repeatedly partnered with Republicans to solve the pressing issues facing our fellow citizens.

He builds bridges every day and has worked across party lines to expand access to COVID-19 treatments, to confront the opioid crisis, and to address the dangers of vaping and smoking among our Nation's youth.

His record shows that Attorney General Becerra fights for what is important to the people he represents, not the party he belongs to, and he has demonstrated it by example time and time again with his ability to bridge deep divisions, even during this time of division. I know that he will fight hard for each and every one of our fellow citizens and will not look to see whether somebody is a Democrat or a Republican or from some other party. What he cares about is making sure he is looking out for the healthcare of every American.

And, at this moment, everyone in this country stands to benefit from an effective leader at the helm of the Department of Health and Human Services. Our most pressing task is to contain the spread of COVID-19 and to defeat COVID-19. That requires clear messaging on public health measures. That requires accelerating the distribution of vaccines and treatment and testing and making sure we do all of that in an equitable way. That means safely guiding the opening of our schools, and we all want our students to get back to school as quickly as possible and as safely as possible.

As the attorney general of California, he has led one of the largest departments of justice in the country, and, in that capacity, has stood up for strong consumer and worker protections throughout this pandemic and before, and I trust that he will continue to do so for all Americans as Secretary of HHS, if confirmed.

We know that this public emergency and health crisis has been a blow to our country. It has also laid bare the fault lines in our healthcare system in terms of racial inequities, inaccessibility for underserved communities, and underinvestment in our public health infrastructure. These issues, of course, predated COVID-19, but we must tackle them with renewed urgency as we emerge from this crisis.

Mr. Becerra is equipped to root out these disparities, both because of his knowledge and skill and expertise but also because of his lived experience. Xavier grew up in a working-class Latino family. He knows the communities that are hurting most because he has lived in those communities. He would bring to this important office

not only his expertise and skill but the empathy and the compassion needed to help those most in need.

Like most of us, Mr. Becerra is also guided and motivated by what makes him most proud: his family. At his confirmation hearing, he spoke movingly about his wife and his children, who are all a part of all that he does. And he spoke about his parents, who traveled to this country from Mexico seeking a better life, with nothing more than, in Xavier's words, "their health and their hope."

It is that health and that hope that propelled Mr. Becerra into a life of public service, and it is that health and that hope that will animate his leadership at the Department of Health and Human Services, should he be confirmed by this Senate.

He was brought up in a family that believed in and sought the American dream, and he has spent his life fighting to make that dream real for families across this Nation. He believes, as I believe, that that mission requires us to care for the health and safety of each and every one of our fellow citizens, and I have full confidence that he is up to the task.

Colleagues, I urge us to confirm the nomination of Xavier Becerra to be the next Secretary of the Department of Health and Human Services.

THE PRESIDING OFFICER (Ms. HASSAN). The Senator from Indiana.

UNANIMOUS CONSENT REQUEST—S. 730

Mr. BRAUN. Madam President, this past year has been hard on Hoosiers and Americans across the country. When the economy was shut down, Congress got to work. Given my background as a business owner, I was involved in negotiating the Paycheck Protection Program, known as PPP, as part of the CARES Act, one of five bills that passed in 2020 with overwhelming support, I think 90-plus votes. We worked it out, Democrats and Republicans, together.

Those COVID-related packages totaled \$4 trillion, and we didn't have a penny saved up ahead of time to prepare for it. That is part of a deeper problem with this institution, is that we borrow anything that we spend money on, even 23 percent of our annual operating budget. To put that in perspective, imagine if you had a business doing \$100,000 in revenue, and you are losing \$23,000, and then you go to your banker and expect them to bail you out. It wouldn't make sense.

We came into 2021 with over \$1 trillion from those packages unspent, unobligated. Instead of working with us like before, Democrats did shut us out of the process. In fact, the Senate as a whole did not work the bill through committees. It was laid to us, on the Senate, by the House, all \$1.9 trillion of it.

Before this, some Republicans went to the White House to talk with the President about a bipartisan plan, knowing all the money would be borrowed again, but nothing came to fruition. Instead, we stayed up all night;

finished the bill at noon the next day, Saturday; spent 29 hours on the floor, and not a single Republican amendment was adopted in this massive spending bill.

Instead of focusing on the virus and getting our economy back on track, this became an exercise in ramming something through that was a liberal wish list. Only 1 percent of the bill—1 percent of the bill—went toward the vaccine. Less than 9 percent goes toward COVID-19 public health issues generally.

While the Congressional Budget Office projects the economy to return to prepandemic levels by midyear, only 5 percent of the \$130 billion for K-12 schools gets spent this year, and none of it is tied to reopening our schools, which many States had shut down early and opened up late.

Included in this package is a whopping \$350 billion for State and local governments. I had a conversation with our own Governor 2, 3 weeks ago. A place like Indiana, and I believe West Virginia as well, probably runs balanced budgets. We do it with the guardrail of a constitutional amendment. Many other States, if they don't have a constitutional amendment, they have a statute. In other words, you do what households do. You do what all businesses do. You live within your means. And here, when you run your State governments in a way that in good times, you can't make ends meet, and you look to the Federal Government to bail out your bad governance, it is a whole nother issue.

Even left-leaning economists and think tanks are worried about what this is going to do down the road because most of the time, you don't feel the repercussions until later. And, of course, that could show up in inflation. It could show up in a way similar to what we dealt with in the late seventies and the early eighties.

Forty-four States had surpluses last year, when you look at COVID funding. Many places, like California, had surpluses. Then they reconfigured how this was done not based on pro rata population but rewarded the States with the highest unemployment levels. It sounds bizarre to me.

Governor Holcomb in Indiana has done a great job balancing the economy with public safety, and that is why our unemployment rate is now close to a full employment rate. It was the lowest in the Midwest going into it because we have a good business climate, and we have a low cost of living. Things work there. Sadly, the Democrats' bill punishes States like Indiana for safely reopening. The higher a State's unemployment rate, again, the more bailout money you get proportionately.

But it goes one step further, and this is the part that caught my attention. I am interested in hearing the explanation for it. I think it was a sneaky maneuver when you put it in such a large bill that had other doozies like

stimulus checks for undocumented immigrants, for felons, all kinds of stuff that I think, when you look at it, shouldn't have been in there. But when it is that massive—it takes 10, 11 hours to read out loud—you are going to get some of that. What this does is say that if a State takes Federal money, they cannot lower their State taxes in any way through 2024.

First of all, I believe this is unconstitutional and coercive. Second, we should never punish States for putting taxpayers first. We serve the public and should be good stewards of their money, and especially a place like this that runs the way it does day in and day out should not be telling States that run their operations responsibly that they cannot do what they want with spending or taxation.

My bill strikes the provision that prohibits States' ability to change revenues as they see fit for their State's unique needs.

Second, my bill strips out the reporting requirement where States have to tell the Federal Government about every revenue source and amount of money they take in. This place ought to be doing that routinely to all the people who send it revenue.

This bill has the support of over 25 groups, including the American Legislative Exchange Council, Americans for Prosperity, Americans for Tax Reform, Citizens Against Government Waste, Club for Growth, FreedomWorks, Heritage Action for America, Independent Women's Forum, and the National Taxpayers Union, among others. We expect many more to join in coming days. I am sure many stakeholders in Indiana and in West Virginia not mentioned will throw in support as well.

Lastly, I would like to thank the Finance Committee ranking member, Senator CRAPO, for cosponsoring this legislation—and others, including Senators BLACKBURN, CAPITO, INHOFE, MARSHALL, RUBIO, RICK SCOTT, TILLIS, and Senator YOUNG from my home State.

Madam President, I ask unanimous consent that the Committee on Finance be discharged from further consideration of S. 730 and the Senate proceed to its immediate consideration. I further ask that the bill be considered read a third time and passed and that the motion to reconsider be considered made and laid upon the table.

The PRESIDING OFFICER. Is there objection?

Mr. MANCHIN. Reserving the right to object.

The PRESIDING OFFICER. The Senator from West Virginia.

Mr. MANCHIN. Madam President, my good friend the Senator from Indiana—I am hoping this is a misunderstanding, and I hope I can explain it because I was very much involved in this process.

First of all, as a former Governor, I know about the budget process. I know about balanced budgets. I used to meet

every Tuesday afternoon. As Governor, I would have my finance people come to my office, and we would sit down and look at the revenue estimates. We had to make adjustments because we had a balanced budget amendment. Isn't that a novelty, a balanced budget amendment? We had to live within our confines. That is something that no one who has ever been in State government or ever run a business understands. I understand that. But it is something that we did very religiously.

The language in this bill, Senator from Indiana, the only thing this bill does—or that language you were concerned about, the only thing it did—you can cut all you want to. You can manage all your money the way you want. You just can't take Federal money and use it if you cut your revenue intentionally. That is all. What we try to do is target where the money has gone.

So the Treasury, you have to go—as a State, you go to the Treasury, and you show the need that you have. You show the cost—what COVID has cost your revenue and you are able to have money to replace that because COVID caused you that problem.

You have also the ability to use this, in your State, for three things: water, sewer, and internet service. So you have infrastructure that can be done.

Also, what we did in this bill is we have it going out to 2024, so you are not going to overheat, if you will—overheat or overcharge the economy. They can spread that out. The State and local moneys go in two tranches: Half this year, half next year is what you can access. The money to every one of your communities—for the first time, 40 percent of that total money goes directly, so your large cities will get money directly from the Treasury. They have to show how they are using it for their backfill, not, basically, having anything to do with what their tax revenue is. They just can't use this money to backfill tax cuts if they want to do that. That is pretty simple because there is not a need for it. If you can reduce your taxes, then you don't need Federal dollars to backfill to show that you are in good shape. But if you need it for anything else, you can use it for that. You can use it for all these things.

I can tell you—I would assure you that every incorporated city in Indiana, every county in Indiana has to be thrilled. They have to be thrilled for the first time to have control of their destiny. That was our intention.

In the first CARES package, that never happened. The first CARES package went directly to the Governors, and if the Governors were very prudent in how they did it—set up a committee, worked through the legislature—some did, some didn't, and there is a lot of money that never got into the basic fibers of your State or my State. Now that is not going to be the problem.

Also, they have the ability, if they have a water project they have been

trying to do forever and never had the resources to do it, they can use their money for that.

If they have a sewer project—I have said this: How do we pick water, sewer, and internet? They are not the sexy things that, basically, Governors and politicians go out and cut ribbons for—a sewer line or a water line that is buried 50 feet down. That is not a sexy thing.

We knew the infrastructure was falling apart city by city and the ages of water lines are over 80 years in most of our cities. So we tried to do something.

They have until 2024, so they don't have to throw it out. It is not shovel-ready. It is a project you have been wanting to do but never could afford.

I assure you, we do not want to impede good fiscal management to make adjustments to do whatever they want to their tax codes. This does not prohibit that. It just prohibits using and going to the Federal Treasury and saying: I have a loss of revenue because I cut \$100 billion or I cut \$100 million or a billion dollars out of my State budget when I reduced taxes, and now I can't pay my bills.

Also, you can't use this money from the Federal Government for your pensions. That is a responsibility that we have. We call it OPEB, other postponed employment benefits. OPEB is other postponed employment benefits—pensions, healthcare, all the things that when a person retires from their State, these are things that the State has a contract and an obligation for them in their retirement. It is the responsibility of the States to manage that, and that, basically, keeps the State in a good financial position. It keeps your credit rating up or your credit rating low if you have managed yourself through it. This is only to help you with expenses and extraordinary expenses that you incurred during COVID. That is all, sir.

I don't want the State of Indiana or any State to think that they can't do whatever they want to with their taxes. They just can't use the Federal Treasury to backfill something done deliberately, basically, or self-inflicted—a loss of revenue. That is about it in a nutshell.

COVID-19 is the greatest challenge we have ever had. I know you mentioned a few things. I will tell you this because my dear friend from Maine is sitting here. We met quite a bit on the bill in a bipartisan way, even though a lot of it did not get in. The bill was bigger than what my friends—all of you, my friends on the Republican side—could basically vote for. I understand that.

But please understand there are an awful lot of things we talked about that I did everything in my power to make sure the tranches—spreading them out, not going it all at one time. There is the RESTAURANTS Act. Senator WICKER and Senator SINEMA were on the RESTAURANTS Act. There was, basically, the homeless children's

bill that Senator MURKOWSKI and myself put in there. There was bipartisanship in that.

There should have been a lot more; I agree. We both know the process sometimes doesn't work the way we want it to. But you make every effort you can to make it work. I did that. Whenever I talked, I said that this had bipartisan input. It didn't come out as a bipartisan vote, but there was bipartisan input into this piece of legislation, the best we possibly could.

I think it is a piece of legislation that we—if you have education, there is not a school in America today that should not be able to have a program where they can make their school the safest environment that a child should be in. Every parent should be safe in thinking their children are in a safe place because of heating, ventilation—things that we have in this bill that allow education to have the resources it needs and, also, your higher education too.

The money that is going out—you have money going to the stimulus payments, going to all of your citizens at \$75,000. We put a hard cap. We tried to put a hard cap at \$75,000 and \$150,000. We found out the first CARES package—I don't think that anyone on the Republican side or the Democrat side thought someone making \$200,000, \$300,000 would be getting money. They didn't need a check, but we found out it happened. We didn't intend for that to happen. That is the way the code read, and that is the way it kind of slipped into that. We stopped that from happening here.

So we tried to do everything—and that, again, came from our bipartisan group. If it wasn't for the bipartisan group talking and saying “This is something we can't do,” I would have had things I might have missed. I wouldn't have known some things that were of concern to all of us and some of the atrocities that happened that we didn't want to repeat. We did all the things we could to stop that.

I am very reluctant to object to any of my Senators, my fellow Senators, but on this one, sir—if I can work with you on this—I am objecting because I want to have a productive sit-down with you and we can work on something together.

Please tell your Governor that he can cut away if he wants to. He just can't go back to the Federal Government and say: OK, I made a mistake. Now I need your money.

That is about it in a nutshell. If Indiana can cut and it helps you and grows your economy, God bless you. If you have COVID expenses, we are going to help you. If you have projects—my goodness, just infrastructure projects—then there is no impediment there if you have internet services you need, if you have water services, and you have sewer services.

In West Virginia, what we are trying to do right now is put a team together that can basically work from this. The

State has money for those three tranches of infrastructure. The counties have it, and the municipalities have it. The unincorporated towns that aren't able to get money directly are going to count on the county and the State.

There is so much good to be done to make it work for you to make sure they understand. They are elated to now have a project they never could finish, like upgrade your services, finish your water line, have internet service you have never had before. These are all unbelievable opportunities that we have never had.

The bipartisan SMART Act that was filed in May 2020 included both of these guardrails, plus another one required maintenance of effort. We have that in there. Maintenance of effort—we put that back then.

The Bipartisan State and Local Support of Small Business Protections Act that was released last December had exactly the same language. This is not new language, sir. This is the same language that has been there.

They have never been able to backfill for, basically, discretionary cuts that they made themselves. It doesn't prohibit them, the same as it doesn't prohibit anybody in their State for having—and being a former Governor, I am very partial to the 10th Amendment to the Constitution, States rights. You have those rights. Now you have the assistance also with those rights.

I am hoping to improve everyone's situation. I know it does in West Virginia. I hope it does in Maine. I hope it does in Indiana, and I think it will.

It is all about making these emergency funds get to the right people. We are trying to target it. It is something we have to keep an eye on. I can tell if we do it and do it right and we are good stewards, this will get us through this COVID challenge that we have because we really don't know.

I am hoping we come out of this guns ablazing in July—we come out of this, and the economy takes off like a rocket. Sometimes when they take off, they tend to level off too.

We want to make sure we are still out there for 2022, 2023, out to 2024. And if they do it and do it right, they can. They can finish their projects and be able to have the moneys as needed for emergencies if it has a dip.

With that, we thought we had worked something, but the language is nothing new. It is not a surprise. It was not anything that was put in; it has been in there. Basically, it is language that spells out pretty directly how you can use your money and what money you can't acquire. That is the only thing we did.

I yield the floor.

The PRESIDING OFFICER. Is there objection?

Mr. MANCHIN. Yes, there is objection.

The PRESIDING OFFICER. Objection is heard.

The Senator from Indiana.

Mr. BRAUN. My friend from West Virginia explained why this won't impact Governors and legislatures in terms of what they can do with their own fiscal policy. I would say my friend the Senator from West Virginia probably ought to check with Governor Justice and his legislature to see if they are on the same wavelength there.

When we got input in bringing this up as an issue and when you are talking about the American Legislative Exchange Council, Americans for Tax Reform, Citizens Against Government Waste—I won't repeat the rest of the list—I think it would get down to semantics in this sense: What do you do if you want to cut tax rates? Then, just like pre-COVID, we cut taxes, and revenues went up for 3 to 4 years.

How do you measure that complicated equation? In many cases, when you cut rates, you find a new sweet spot where you generate more tax revenue. How would you sort all of that out? Then, if it were not based upon penalizing States that are most apt to lower their tax rates because of how good their economies were pre-COVID, it would be a different issue as well.

So I am willing to listen in terms of how that does play out, but for now, I am going to view it as something, I think, that is not going to sit well with many States, their Governors, or their legislatures and that has a possibility of being taken to court as being something that might be unconstitutional. If I am off base, I am willing to listen, but I will probably have to bring some other parties in to make sure that this isn't a case of semantics and is real according to the way you explain it.

Mr. MANCHIN. Will the Senator yield?

Mr. BRAUN. Yes, I will yield.

Mr. MANCHIN. First of all, I did have a nice conversation with Governor Justice. He and I have disagreed on basic issues on Tax Code legislation, and we are trying to work through all of that. I explained it to him. I said that it doesn't do a thing in that it doesn't impede you at all. If you want to cut, go ahead and cut. He is still moving through with the legislation. He might succeed on that, and he might not.

With that, I will make it very clear that this is not new language. You cannot backfill. You cannot backfill. The only thing you can use your money for is for COVID expenses. Basically, if your revenues were down through no fault of your own, business dropped off, and your tax collections were down through no fault of your own, then that is what this is for. COVID caused you a problem. It caused you an imposition and put strain on the services that you are basically providing to the people of West Virginia and Indiana.

We want to make sure that your first responders are there and your education is there, that everything is still running the way it is supposed to. That is why we have passed five bills in trying to keep things afloat, and we think we have done that. So it does not im-

pede that whatsoever. We have also looked at it constitutionally, and we are solid on the Constitution.

All we are asking is, does the Federal Government have a responsibility to backfill with Treasury dollars a decision that could be self-inflicted? That is all. You should live with that or my State should live with it or reap the benefits. We are not penalized. Even if your revenues went up, you still had COVID expenses you could offset. Those were legitimate expenses that you incurred during the COVID-19 pandemic. The COVID-19 pandemic is what we are talking about. So if your revenues went up after that, we are not penalizing you. If they went down, that is a whole other story because COVID caused that, but you just can't cause it yourself. I think this is it in a nutshell.

Mr. BRAUN. Will the Senator yield?

Mr. MANCHIN. Yes, I will yield.

Mr. BRAUN. I think it begs the question in that, by cutting taxes, you are going to lower gross tax revenues, and that has been a discussion we have all had for many years.

I know in places like Indiana—and we just had it occur here with the Tax Cuts and Jobs Act at the Federal level—that the CBO—and I was working with it—was getting close to saying its original forecast of when you had a tax cut, which was \$1.5 trillion over 10 years, \$150 billion per year, wasn't working out that way because there is the phenomenon called: When you find the sweet spot of taxation, you can cut taxes and generate more revenue. Then you penalize a good fiscal move by the way you are interpreting your reading.

I am willing to get into the nuance to see if that would muster that particular case, but I don't think it would.

Mr. MANCHIN. Will the Senator yield?

Mr. BRAUN. Yes, I will yield.

Mr. MANCHIN. Senator BRAUN has always been very kind and very reasonable, and I look forward to sitting down with him on this.

What he has said is absolutely correct in that we are not penalizing. We don't intend to penalize anybody who has made that decision, but the Senator is talking about a State that has a balanced budget amendment year in and year out. There is a time when a Governor has to make a decision and go to his legislature and say: Hey, we are going to be X amount of dollars short, so we need to cut. So they start cutting and cutting services. That is what happens in order to balance the budget usually—services are cut to the people.

We are just saying in our piece of legislation here that we have that we don't want that to happen because it is of no fault of your own, but if you cut your taxes and you are thinking, well, 5 years down the road, we are going to have more revenue, then that is fine. You just can't backfill for that short period of time and use it for something for which you have cut revenues, basically, in a self-inflicting way. It might

be a self-ingratiating way to where it will help you down the road, but you still can't backfill for that.

Now, for any COVID expenses you have, absolutely, you can fill that hole. Show that you have had COVID expenses. If you were to say, "OK. We filled all of our holes for COVID, and now we have water, sewer, and internet"—and trust me, there is not a place in Indiana or in West Virginia that doesn't need help there.

I thank the Senator. I appreciate it. I yield the floor.

The PRESIDING OFFICER. The Senator from Maine.

(The remarks of Ms. COLLINS pertaining to the introduction of S. 804 are printed in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Ms. COLLINS. I yield the floor.

The PRESIDING OFFICER. The Senator from North Carolina.

PROTECT AND SERVE ACT

Mr. TILLIS. Mr. President, I rise in support of the brave, hard-working men and women who serve as law enforcement officers in our communities across the Nation. Men and women in law enforcement risk life and limb every day to protect public safety and preserve the rule of law. They truly are American heroes.

In recognition of their remarkable service and sacrifice, I am reintroducing the Protect and Serve Act. I hope every Senator agrees we must do everything we can to support the men and women in blue. I also call on my colleagues to support this common-sense legislation. It is my hope that this legislation will unite us on a bipartisan basis to support those heroes who keep us safe.

I can think of no better example of why we need this legislation than the events of January 6, right here in this Chamber and across the Capitol. While a ruthless, anarchist mob sought to disrupt and destroy our democracy, Capitol Police officers bravely kept us safe from harm while they were being viciously attacked by the violent mob. Many of my colleagues saw this firsthand while they were getting us into a safe position as the events unfolded that day.

Because this attack occurred in DC, though, there are only limited laws in place to prosecute those who would assault a law enforcement officer. Under current law, a criminal who assaults a law enforcement officer with a deadly weapon or who inflicts bodily injury could receive anywhere from a fine to 20 years in prison. Under the Protect and Serve Act, these violent criminals will receive an additional 10 years in prison if they assault an officer, and if they murder or kidnap a law enforcement officer, they could be given life sentences.

This would apply not only to Federal law enforcement and Federal properties, but it could also be used to prosecute criminals at the State and local levels who target law enforcement officers. This Federal law would ensure