Sadly, there is more. The President's administration also has its sights on small business owners—this is huge in my State and in a lot of other small States in this country, especially in farming communities—family farmers, middle-class Americans who would like to pass on to their children what they have worked so hard to build. By ending the longstanding step-up in basis rule, the President would force anyone who inherits something to pay capital gains tax on that asset at the time of inheritance.

I want you to think about what that is going to do to millions of people, to millions of family members. This doesn't just apply to folks who inherit millions in wealth, and I know, as we all know, that is probably what this is aimed at; it would slam middle-class folks who inherit family farmland or a house or a small business.

I am going to say this: After campaigning for 2 years and in going throughout my State of Alabama and talking to our farmers, if we lose our family farms in this country to big corporations, we are going to be in huge trouble. This is exactly what this is going to do. If we tax them at the time of inheritance, we are going to have huge problems. Many would have to sell their businesses just to pay the taxes, and it would destroy American jobs in the process. We need to give incentives to small businesses, farmers, and the like to make sure they understand and know that they can work hard and pass it down from generation to generation.

Opposition to this particular tax increase is bipartisan. Congressman DAVID SCOTT of Georgia, a Democrat and chairman of the House Agriculture Committee, wrote to President Biden:

> Step-up in basis is a critical tool enabling family farming operations to continue from generation to generation. The potential for capital gains to be imposed on heirs at death of the landowner would impose a significant financial burden on these operations.

This is a terrible—I mean a terrible—tax on small business and the American people. I agree with the Congressman.

The American dream is about working hard so that your kids can have a better life than you did. That is why my parents worked so hard to give me and my brother and sister a chance. My dad never made over $15,000 a year, and we thought we were rich. We were actually poor, but they never let on to that. They worked hard to give us the opportunity to go to school, to get an education, and to try to make something of ourselves. I know that millions of mothers and fathers across the country feel the same way.

When you boil it down, the tax plan is really just a tax on the American dream. We cannot take away the American dream from the American people. That is what we have lived off of. That is what we believe in.

So why do we need to raise taxes so badly? It is in order to, obviously, finance all of the money that, in the last year and a half or 2 years, we have pushed out onto the public and for what we are going to do in the future. We have to tax.

I keep hearing people say: Well, we are not going to raise taxes.

Let me tell you that money doesn't grow on trees, so we had better find some way to understand that in the very near future or we are going to lose the future of our kids in this country. We can't let any of these tax proposals creep into the legislation that we are seeing. We can't let them do that. We can't let our policies overtake the things that will overcome our kids' future—and not just that of our kids. I used to say our kids and grandkids. Heck, it is us too. We are getting to the point now of no return, but we are looking at a package here in the next few weeks that is going to be $3.5 trillion, possibly even more. That is unfathomable. It is hard to understand.

We have got to get this country back going again after the pandemic. Let the American people do it. We don't need to do it in this building. That is not our obligation. Our obligation is to give the people of this country the opportunity to get a job because growth and prosperity are what have made this country great, and that is what we need to continue to do.

The root of the problem, I believe, is that a lot of people think that they can spend the hard-working people's money better than they can. They say: Trust us because Big Government knows best. Folks, Big Government is going to put us under—6 feet under. Governments have been making that argument to people for centuries.

I would say this: In our growing up, look at the things that we as the government have taken control of, and you name me one thing that has been prosperous. I have thought long and hard about that. We try to put people to work through the Federal Government, and it doesn't work. We have got to allow it to happen through small businesses and corporations.

Kings and Queens would demand more money from the people, but the monarchy felt that they were entitled to it. That was normal throughout the world until the United States was formed.

We formed this country because of Kings and Queens saying: We know how to spend your money. We know how to spend your money more than you do.

So the Founders wanted a country that was of and by and for the people, and that is why the United States of America was formed—because the people built this country, not government.

Thankfully, they set up a system that allows us to voice our opposition to taxes through democratic means. When the government tries to raise taxes, the American people have the opportunity to let their voices be heard at the ballot box.

Just remember that when you earn, grow, and work hard to preserve your money, it is your money, not the government's.

Our President would do well to remember that he serves at the will of the American people and not the other way around.

The PRESIDING OFFICER. The Senator from Illinois.

NOMINATION OF TIFFANY P. CUNNINGHAM

Mr. DURBIN. Mr. President, this week the Senate is going to consider Tiffany Cunningham's nomination to serve on the U.S. Court of Appeals for the Federal Circuit.

This is truly historic. Once confirmed, Ms. Cunningham will be the first—the very first—African-American judge to serve on the Federal Circuit.

She will not only bring diversity but an amazing set of credentials to the job. You see, the Federal Circuit is unique among Federal appeals courts. The jurisdiction of other appeals courts is based on geography—in other words, where the case arises. The Federal Circuit is a specialized court, with jurisdiction over particular legal issues, especially patent law.

This court plays a critical role in ensuring that our innovation economy can continue to flourish. It requires judges who understand the complicated law that governs this area and who understand the experiences of Americans from all walks of life. Ms. Cunningham is that person. She received her undergraduate degree in chemical engineering from MIT and her law degree from Harvard Law School. After graduating law school, she clerked for the Federal Circuit.

Ms. Cunningham boasts years of experience that will serve her well. For almost two decades, she worked as an intellectual property litigator in my home State of Illinois.

In that role, Ms. Cunningham cultivated an in-depth understanding of every aspect of patent litigation, from the filing of the case, through discovery, trial, and appeal.

She has also represented clients across a number of the fields, including mechanical engineering, chemicals, pharmaceuticals, biotech, computer science, and the automobile industry. Ms. Cunningham's clients include high-tech and Fortune 500 companies.

Given her experience representing plaintiffs and defendants, she understands the importance of applying the law evenhandedly.

Her technical expertise, her deep knowledge of patent law, and 20 years of experience as an intellectual property litigator earned her a unanimous—unanimous—rating of ''well qualified'' from the American Bar Association.

She received broad bipartisan support in my committee, with five Republicans joining all Democrats in voting to advance her.

As a judge in the Federal Circuit, Ms. Cunningham will offer a perspective shaped by personal and professional experience that reflect the diversity of our Nation.

Given her years of experience working on issues germane to the Federal Circuit, she will be ready upon confirmation to hit the ground running.

Mr. President, at the end of her hearing, I said to her say: ''Why did you want to do this? Why would you go into public life? It seems like things are going pretty well for you as a lawyer.''

She said: ''It has always been my dream to serve on this bench.''

Well, I hope her dream comes true and the Senate helps her reach it. I urge my colleagues to join me in voting in favor of Ms. Cunningham's nomination.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mrs. GILLIBRAND. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

UNANIMOUS CONSENT REQUEST—S. 1520

Mrs. GILLIBRAND. Mr. President, I rise again today to call for every Senator to have the opportunity to cast their vote on the Military Justice Improvement and Increasing Prevention Act.

It is time for us to look at this issue to move serious crimes like sexual assault and murder out of the chain of command and put them in the hands of well-trained military prosecutors who are independent, impartial, and highly trained uniformed prosecutors.

This is an issue that deserves urgency. I began calling for this full floor vote on May 24. Since then, it is an estimate that 2,912 servicemembers will have been raped or sexually assaulted during that time; more will have been victims of other serious crimes. Many will not even report these crimes because they have no faith in the current system, where decisions about whether to prosecute are made by commanders and not trained lawyers. And yet this vote continues to be delayed and denied, week after week.

While I am glad to see that more of our colleagues have acknowledged that we must move sexual assault out of the chain of command, it is not enough. It doesn't address the fundamental flaw in the military justice system, which is that it asks commanders to act as judge and jury in highly complex crimes that they are not trained to do.

In fact, the training commanders get includes just a few hours, at the most, on legal topics like military justice and unlawful command influence. No one could be expected to learn in a few hours what it takes lawyers years of study and decades of experience to master.

That is why this bill would move serious crimes to the purview of those lawyers who have had the time to properly prepare for the job.

Today, I would like to outline exactly which crimes this bill would move out of the chain of command. Opponents have tried to misrepresent these crimes the bill addresses. It does not, for example, deal with larceny under $1,000 or destruction of government property. Those crimes would stay with the commander.

The bill includes a finite list of crimes. I will read them all now: recruit maltreatment, nonconsensual distribution of visual images, murder, manslaughter, murder of a pregnant mother, child endangerment, sexual assault, obscene mailing, sexual assault of a child, voyeurism, major financial crimes, major fraud, robbery, bribery, graft, kidnapping, arson, extortion, aggravated sexual assault, maiming, domestic violence, stalking, perjury, obstruction of justice, and retaliation.

That is it. That is the list. Those are crimes that have punishment of more than 1 year associated with them.

I ask those who oppose this reform to tell me why they would expect a commander with as little as a few hours of training to be prepared to try cases on obscene mailing or to be well versed on the elements of extortion. Tell me about the commander who understands the intricacies of using false documents to claim benefits or has the time to investigate complex financial frauds. Tell me about what leaves our commanders prepared to act as judge and jury in a murder trial or a kidnapping case.

Our bill simply recognizes that these are serious crimes that require legal expertise to properly review and prosecute. By moving these crimes to independent military lawyers, this reform allows commanders to focus on what they are trained to do: preparing our troops to fight and win our Nation's wars.

Additionally, the chairman has said that this bill would remove from the chain of command ''crimes that have been handled by the military chain of command effectively for years and years and years.''

But, actually, that is not the case. They haven't been handled effectively.

Just this week the Military Times reported on the case of Private Jonathan Lauture, who is alleged to have shot and killed Jason Lindsay in June 2019, when Lindsay entered Lauture's home in an attempt to intervene in a situation of domestic violence.

His chain of command at Fort Bliss was aware of the killing, but they did not inform the Army's criminal investigation division. Instead, they quickly reassigned him to Fort Stewart, where he continued to assault his wife.

The Military Times reports:

> Army investigators had no idea that the shooting had even occurred, much less the domestic violence. . . . Lauture's Fort Bliss chain of command did not inform the CID of the shooting. Nobody did, until a domestic violence investigation in December 2019 by Fort Stewart CID incidentally learned that Lauture had [allegedly] killed a man who was attempting to rescue his wife.

That is how the current system handles alleged murder and domestic violence. It is not only ineffective, it is actively concealing information and hampering justice. That is why the current system is unacceptable.

We have to reform the system. The Military Justice Improvement and Increasing Prevention Act is supported by experts, by servicemembers, and by a bipartisan filibuster-proof majority of Senators if we bring it to the floor.

Mr. President, as in legislative session, I ask unanimous consent that at a time to be determined by the majority leader, in consultation with the Republican leader, the Senate Armed Services Committee be discharged from further consideration of S. 1520 and the Senate proceed to its consideration; that there be 2 hours for debate, equally divided in the usual form; that upon the use or yielding back of that time, the Senate vote on the bill with no intervening action or debate.

The PRESIDING OFFICER. Is there objection?

Mr. REED. Mr. President, I object.

The PRESIDING OFFICER. Objection is heard.

CLOTURE MOTION

The PRESIDING OFFICER. Pursuant to rule XXII, the Chair lays before the Senate the pending cloture motion, which the clerk will state.

The legislative clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the nomination of Executive Calendar No. 193, Tiffany P. Cunningham, of Illinois, to be United States Circuit Judge for the Federal Circuit.

Charles E. Schumer, Richard J. Durbin, Tina Smith, Margaret Wood Hassan, Catherine Cortez Masto, Jeff Merkley, Patty Murray, Tammy Baldwin, Debbie Stabenow, Gary C. Peters, Angus S. King, Jr., Sheldon Whitehouse, Robert P. Casey, Jr., Christopher Murphy, Ben Ray Luján, Jack Reed, Chris Van Hollen.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that debate on the nomination of Tiffany P. Cunningham, of Illinois, to be United States Circuit Judge for the Federal Circuit, shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The bill clerk called the roll.

Mr. THUNE. The following Senators ares necessarily absent: the Senator from South Carolina (Mr. GRAHAM), the Senator from Wisconsin (Mr. JOHNSON), and the Senator from Kansas (Mr. MORAN).

The yeas and nays resulted—yeas 63, nays 34, as follows:

[Rollcall Vote No. 266 Ex.]

YEAS—63

Baldwin	Blumenthal	Brown
Bennet	Booker	Cantwell