LEGISLATIVE SESSION

MORNING BUSINESS

Mr. JOHNSON. Mr. President, I ask unanimous consent that the Senate be in a period of morning business, with Senators permitted to speak therein for up to 10 minutes each.

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

NOMINATION OF ELAINE DUKE

Mr. JOHNSON. Mr. President, I rise today in support of Elaine Duke's nomination to be the seventh Deputy Secretary for the Department of Homeland Security.

The Department of Homeland Security Deputy Secretary serves as the chief operating officer of the Federal Government's third largest agency. The Deputy Secretary manages 240,000 men and women responsible for securing our borders and aviation system, enforcing immigration laws, defending cyberspace, preparing for disasters, assisting in counterterrorism efforts, and preventing terrorist attacks. In short, the Deputy Secretary is critically important to our homeland security.

On March 15, Ms. Duke was approved by the Senate Committee on Homeland Security and Governmental Affairs by a voice vote. She has overwhelming bipartisan support.

I want to remind everyone of Ms. Duke's qualifications and, particularly, of her dedication to public service through both Republican and Democratic administrations. Ms. Duke is no stranger to this body. In 2008, she was confirmed by a voice vote to be the Department's Under Secretary for Management. As a testament to her character and dedication, she was asked by President Obama to stay on when he came into office. She served in the Obama administration for a year and a half before retiring from Federal service. In total, Ms. Duke has been a public servant for 28 years.

It is also noteworthy that Ms. Duke has been endorsed by at least the last five Department of Homeland Security Deputy Secretaries, from both Democratic and Republican administrations. This is what they had to say about her:

For this job, the Nation needs someone with impeccable integrity, strong management and leadership skills and experience in protecting the safety, security, and resilience of our Nation. This person must be able to collaborate routinely... and ensure that every Congressionally-appropriated dollar is well and wisely spent.

Together, we respectfully attest that Elaine is extraordinarily well qualified to serve in the position for which she has now been nominated. Elaine knows DHS. She has been a senior leader at DHS under two presidents. She sets an unwavering standard of excellence for all who consider themselves committed to public service.

As chairman of the Homeland Security and Governmental Affairs Committee, I worked hard to move 30 of President Obama's nominees through

the committee on a bipartisan basis. I am pleased that we will be sending to DHS a career public servant whose experience and management skills will immediately assist Secretary Kelly and the mission of the Department to defend our homeland.

For the sake of our national and homeland security, I encourage my colleagues to support Ms. Duke's nomination to be the next Deputy Secretary for the Department of Homeland Security.

NOMINATION OF NEIL GORSUCH

Mr. JOHNSON. Mr. President, I would like to use my remaining time to voice my strong support of Judge Gorsuch's nomination to the Supreme Court. Let me stress that Judge Gorsuch won my vote when I first heard his definition of the role of a judge. Let me quote:

It is the role of a judge to apply, not alter, the work of the people's representatives. A judge who likes every outcome he reaches is very likely a bad judge, stretching for results he prefers rather than those the law demands

That is the quintessential definition of the role of a judge. I met with Judge Gorsuch last Tuesday morning, and in that meeting he further reinforced my support. I asked Judge Gorsuch and voiced my concern that far too often we have seen judges evolve into superlegislators—judicial activists on the court. I asked the judge: How can I be assured that won't happen with you? To paraphrase his response to me, he said: Senator, I am going to follow the law; you will not like some of my decisions.

That was music to my ears. I realize there is a lot of bad law, and we have a judge who follows the law and applies it. Sometimes I am not going to like those decisions, but that is OK. That is the role of a judge.

He went on to say: I am not itching to be anything other than a good judge. He further said that legislative power cannot be delegated. Judge Gorsuch gave me a great deal of confidence that he is well qualified and that he deserves to fill some pretty big shoes—Justice Scalia's seat on the Supreme Court.

It is not just I who considers Judge Gorsuch well qualified. The ABA has given Judge Gorsuch their "well qualified" rating, which is the highest possible rating. Of course, Democratic Leader SCHUMER, in a Washington Post article from March 18, 2001, said: "The ABA'S evaluation is the gold standard by which judicial candidates are judged."

Vice President Biden, back in 1994, talking about the ABA rating system said:

I look at no other recommendation more closely. I value no recommendation more highly.

So the ABA says Judge Gorsuch is highly qualified, and I agree. Judge Gorsuch also has bipartisan support. I am heartened by the fact that three of our Democratic colleagues in the Senate have already voiced their support for Judge Gorsuch. Of course, President Obama's Solicitor General, Neal Katyal, also said:

Judge Gorsuch is one of the most thoughtful and brilliant judges to have served our Nation over the last century. As a judge, he has always put aside his personal views to serve the rule of law. To boot, as those of us who have worked with him can attest, he is a wonderfully decent and humane person. I strongly support his nomination to the Supreme Court.

Again, that is a quote from President Obama's Solicitor General. My final comment has to do with the fact that this is the will of the American people. In my lifetime, I really cannot remember when a Presidential election elevated the issue of Supreme Court nominations to as high a level as it was elevated in this election. As a matter of fact, this election, point blank, elevated this particular vacancy.

So many of my Republican colleagues said exactly what I said: It is so close to the election; so why don't we let the American people decide not only the direction of this country but the composition of the Supreme Court. The American people spoke. The voters in my State of Wisconsin spoke. They voted for the 10 electoral votes in support of President Trump, and they voted to elect me to confirm President Trump's nominee to this Supreme Court vacancy.

I believe it is our duty to listen to the voices of the voters, the American people, the voters of Wisconsin. I am hoping that my junior Senator colleague from Wisconsin will listen to the voices of Wisconsin voters and vote at least for cloture. Maybe you don't have to vote for confirmation, but let's vote for cloture so this good, fine, decent, humane, high-integrity, well-qualified judge—Judge Neil Gorsuch—will be the next Supreme Court Justice of the United States.

I yield the floor.

The PRESIDING OFFICER. The Senator from Colorado.

U.S.-CHINA RELATIONSHIP

Mr. GARDNER. Mr. President, I thank my colleague from Wisconsin for his remarks on Judge Gorsuch. I look forward to this debate this week as we work to confirm Judge Gorsuch to the U.S. Supreme Court in a bipartisan fashion.

This evening, though, I come to the floor to talk about another very important issue that is happening in this country this week; that is, the U.S.-China relationship that will be highlighted this week as President Trump prepares to meet with President Xi for the first time later this week.

This summer presents a tremendous opportunity for President Trump to expressly state our hope for the relationship, while also elucidating the valid concerns and questions we have about

some of China's policies and its future directions.

I am also leading a bipartisan letter with Senator SCHATZ, and I hope my colleagues will join me in expressing our thoughts about this important relationship.

The U.S.-China relationship is the most consequential relationship in the world. We must get it right. Beijing must also get it right. So today I will address what I hope President Trump will focus on in his conversation with President Xi and also outline a legislative initiative that I am leading in Congress to strengthen our policies in the Asia-Pacific region.

I believe the most urgent challenge between our two nations is the coming nuclear crisis on the North Korean Peninsula. Last year alone, North Korea conducted two nuclear tests and a staggering 24 ballistic missile launches. Kim Jong Un is committed to developing his nuclear missile program with one goal in mind—to have a reliable capability to deliver a nuclear warhead to Seoul, Tokyo, and, most importantly, to the continental United States.

President Trump has said that the United States will not allow that to happen. I am encouraged by the President's resolve. However, the road to stopping Pyongyang undoubtedly lies through Beijing. Beijing is the reason the regime acts so boldly and with relative few consequences.

China is the only country that holds the diplomatic and economic leverage necessary to put the real squeeze on the North Korean regime. So while the United States argues over strategic patience or measured resolve, China must go beyond mere articulation of concern and lay out a transparent path forward on how they will work to denuclearize North Korea.

For our part, President Trump must lay out a simple calculus for President Xi: The United States will deploy every economic, diplomatic, and, if necessary, military tool at our disposal to deter Pyongyang and to protect our allies. China has a responsibility globally to do the same. As part of our toolbox, the administration should tell China it will now significantly ramp up the sanctions track. Last Congress, I led the North Korea Sanctions and Policy Enhancement Act, which passed the Senate by a vote of 96 to 0.

This legislation was the first standalone legislation in Congress regarding North Korea to impose mandatory sanctions on the regime's proliferation activities, human rights violations, and malicious cyber behavior. The administration must fully enforce this legislation, including imposing secondary sanctions on any Chinese entities that are aiding Pyongyang.

In addition, China must faithfully implement all United Nations Security Council resolutions with regard to North Korea, particularly resolutions 2270 and 2321, negotiated last year, which require China to drastically re-

duce coal imports from North Korea. China's record in this has been lack-luster so far. China should stop being complicit in the labor abuses of Pyongyang and shut off avenues of cyber attack, as well, that are being perpetrated by North Korea through Chinese channels.

Two weeks ago, China's Foreign Minister, Wang Yi, called on the United States and South Korea to halt their annual joint military exercises in exchange for North Korea's suspending its missile and nuclear activities, a deal that the Trump administration rightfully rejected. We should let Beijing know that the United States will not negotiate with Pyongyang at the expense of the security of our allies.

Moreover, before any talks, we must demand that Pyongyang first meet the denuclearization commitments it had already agreed to and subsequently chose to discard. President Trump should unequivocally condemn the economic pressure exerted by Beijing on Seoul over the deployment of the Terminal High Altitude Area Defense, or THAAD, on South Korean territory. THAAD is a defensive system that in no way threatens China, and Beijing knows this.

Most importantly, President Trump should indicate to President Xi that a denuclearized Korean Peninsula is in both nation's interests. But to achieve this goal, Beijing must be made to choose whether it wants to work with the United States as a responsible leader to stop the madman in Pyongyang or bear and acknowledge the consequences of keeping him in power.

Another looming crisis in U.S.-China relations is the escalation of tension in the East and South China Seas. China's recent destabilizing activities and actions in the East China Sea and the South China Sea are contrary to international law, pose an increased risk of future conflict, and necessitate a strong U.S. and regional response.

Their actions seem at odds with their words. China has declared an illegitimate air defense identification zone in the East China Sea, has dramatically expanded its land reclamation activities in the South China Sea, and has clearly added a military element to it. Since 2013, according to the Department of Defense, China has reclaimed over 3,200 acres of artificial features in the South China Sea.

On July 12, 2016, an international tribunal in the Hague ruled that China violated the sovereignty of the Philippines with regard to maritime disputes between the two nations. Since 2015, China has also built facilities with potential military uses on the artificial islands, including three airstrips—two more than 10,000-feet long, and one nearly 9,000-feet long—hangers that can shelter jet fighters, harbors, antiaircraft batteries, radars, and structures that could house surface-to-air missiles.

This last week, the Center for Strategic and International Studies Asia

Maritime Transparency Initiative reported that major construction of military dual-use infrastructure on the "Big 3"—Subi, Mischief, and Fiery Cross Reefs—is wrapping up, with naval, air, radar, and defensive facilities largely complete.

Beijing can now deploy military assets, according to AMTI, including combat aircraft and mobile missile launchers to the Spratly Islands at any time.

The United States must have consistent and assertive diplomatic engagement with China to reinforce that these rogue activities fall outside of accepted international norms. The U.S. defense posture in this region should remain exactly what Secretary of Defense Ashton Carter said at the Shangri-La Dialogue in Singapore on May 30, 2015. I quote Secretary Carter:

The United States will fly, sail, and operate wherever international law allows, as U.S. forces do all over the world. America, alongside its allies and partners in the regional architecture, will not be deterred from exercising these rights—the rights of all nations.

A consistent, deliberate, and assertive policy to do just that is imperative for the United States. During the upcoming summit, I hope that President Trump can set an agenda for positive economic engagement with China and recognize that this is a two-way street. As the top two economies in the world, our nations are inextricably linked, and we must continue to build a trade partnership that benefits the United States, our companies, and U.S. exporters. However, this engagement also means ensuring that China plays fair.

First and foremost, China must stop its state-sponsored and state-endorsed theft of foreign intellectual property. According to a report by the Intellectual Property Commission, chaired by ADM Dennis Blair, the former U.S. Commander of the Pacific Command, and John Huntsman, the former Ambassador to China, the theft of U.S. intellectual property is estimated at over \$300 billion annually, and China accounts for about 50 to 80 percent of that amount.

China must understand that this behavior with regard to the massive and well documented theft of foreign intellectual property is unacceptable and antithetical to international norms. China also needs significant improvement to its legal system and to further open its economy to foreign and private investment.

China must understand that new regulations that seek to discriminate against American companies, antimarket policies that favor state-owned enterprises, lack of transparency, and other policies that create an uneven playing field for the United States and our enterprises in China are not acceptable, and that those protectionist behaviors will only further isolate China or hurt their global competitiveness, if they are adopted globally, as they seek to engage further in the world's economy.

While many American firms still look to China as a top priority to grow and succeed in the global marketplace, without tangible economic and legal reforms within China, I fear that these opportunities will be more limited in the future and seriously jeopardize the bilateral commercial relations between our two nations. But if Beijing changes course, the upside of these reforms for China and the United States can be enormous.

A pillar of any nation that seeks a prosperous future and a future with a strong relationship with the United States must be international freedoms. As President Kennedy once stated: "The rights of every man are diminished when the rights of one man are threatened."

President Trump should heed President Kennedy's wise words and raise China's deplorable human rights record with President Xi. Chinese authorities are intensifying human rights abuses and cracking down on civil society. According to the State Department's 2015 Human Rights Report on China: "Repression and coercion markedly increased during the year against organizations and individuals involved in civil and political rights advocacy and public interest and ethnic minority issues."

According to the State Department's 2015 International Religious Freedom Report on China: "Over this past year, there continued to be reports that the government physically abused, detained, arrested, tortured, sentenced to prison, or harassed adherents of both registered and unregistered religious groups for activities related to their beliefs and practices."

We simply cannot and will not accept this type of behavior from a nation that wants to be thought of as a genuine global partner of the United States. I believe that China's rise can only be peaceful and balanced with a vigorous U.S. presence in the Asia-Pacific region that is able to check Beijing's worst impulses.

Last May, while attending the Shangri-La Dialogue, I heard a tremendous amount of concern from the region's top leaders about U.S. presence in the Asia-Pacific region and our commitment to remaining engaged in this critical part of the world. The Trump administration is inheriting a flawed Asia rebalance policy from the previous administration, which was right in rhetoric but ultimately came up short in meaningful action. The new administration and the new Congress ushers in a new era of opportunities with regard to U.S. policy toward the Asia Pacific.

But despite the political changes in Washington, U.S. policy imperatives will remain the same. The Asia-Pacific region has been and will be crucial and critical to U.S. economic and national security interests for generations to come. By 2050, experts estimate that Asia will account for over half of the global population and half of the world's gross domestic product.

We cannot ignore the fundamental fact that this region is critical for the U.S. economy to grow and to create jobs through export opportunities. Last week, I held a committee hearing with Ambassador Bob Gallucci, former Ambassador to South Korea, and Congressman Randy Forbes, from Virginia, who was the chairman of some key committees as they dealt with Asia and our naval forces.

In Congressman Forbes' testimony. he also expressed the importance of this region, the Asia Pacific, in these terms: In the coming decades, this is the region where the largest armies in the world will camp. This is the region where the most powerful navies in the world will gather. This is the region where over one-half of the world's commerce will take place and two-thirds will travel. This is the region where a maritime superhighway—transporting good or bad things—linking the Indian subcontinent, Southeast Asia, Australia, Northeast Asia, and the United States begins. This is the region where five of America's seven defense treaties are located. This is the region where two superpowers will compete to determine which world order will prevail. This is the region where the seeds of conflict that could most engulf the world will probably be planted.

This is why I am pursuing legislation called the Asia Reassurance Initiative Act, ARIA, a new approach that will put American interests first by reassuring our allies, deterring our adversaries, and securing U.S. leadership in the region for future generations.

The ARIA will pursue three broad goals.

First, it will strengthen U.S. security commitments to our allies and build partner capacity in the Asia Pacific to deter aggression, project power, and combat terrorism. To do so, the ARIA legislation will authorize funds to bolster U.S. military presence in the region, grow partner nation maritime capabilities to deter aggression in their territorial waters, and build new counterterrorism partner programs in Southeast Asia to combat the growing presence of ISIS and other terrorist organizations.

ARIA will also enshrine a policy of regularly enforcing U.S. freedom of navigation and overflight rights in the East and South China Seas.

We will reaffirm our longstanding treaty alliances with Australia, South Korea, and Japan, and call for building new regional security partnerships. We will unequivocally back our ally Taiwan, including authorizing new arms sales and providing for enhanced diplomatic contacts with Taipei.

Second, ARIA will promote diplomatic engagement and securing U.S. market access in the Asia Pacific region as essential elements for the future growth of the U.S. economy and success of American businesses. To do so, ARIA will also require that the Trump administration find new and innovative ways to economically engage

the region. We will require the U.S. Government to enhance our trade facilitation efforts and increase opportunities for U.S. businesses to find new export markets in the Asia Pacific. U.S.-made exports to Asia will mean more good-paying American jobs at home, which is a great situation for this country.

Third, it will enshrine promotion of democracy, human rights, and transparency as key U.S. policy objectives in the Asia Pacific region, particularly in Southeast Asia. From Manila to Rangoon, we should advocate for principled policies that emphasize accountability and transparency as indispensable elements of building any security or economic partnerships with the United States.

To inform this initiative, I have met with numerous key stakeholders in Congress and the administration. I am also holding a series of hearings in my subcommittee, the first of which took place last week.

I look forward to working with the Congress and all of our colleagues as we work to advance this initiative. I welcome the input of my colleagues as well.

There is no doubt that the rise of China over the last 30-plus years has been remarkable. China has lifted 500 million people from poverty since Premier Deng Xiaoping began his economic reforms in 1979, and it is now the second largest economy in the world. In that time, our relationship with China has emerged as perhaps the world's most important bilateral relationship, both from an economic and security perspective.

I believe that a mature, productive, and peaceful relationship with Beijing is in the national security and economic interests of the United States. For both nations, the importance of this relationship can make a significant difference for the world.

While the United States can and should seek to engage China, we must do so with a clear vision of what we want from Beijing, not just over the next 4 years but also over the next 40 years. So it is my sincere hope that President Trump leads with this sense of strategy and purpose when he meets President Xi later this week.

I know my colleague from Ohio has joined us, so I again want to express my appreciation to my colleague from Ohio for his leadership on a number of issues, including the opiate epidemic that has struck so many of our communities and States. It is so terrifying.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Ohio.

Mr. PORTMAN. Mr. President, I want to thank my colleague from Colorado. He does chair a subcommittee that I am a part of. We had a great hearing last week, talking about China and the South China Sea issues, as he mentioned. We did talk about North Korea and the need for this summit between President Xi and President Trump to

include a discussion of how China could be more constructive, including the possibility of additional sanctions on North Korea to try to get some sort of pressure on the North Koreans to do the right thing and back off their nuclear program.

We also talked about trade. To level the playing field, we need trade, particularly allowing U.S. companies to have the ability to do what Chinese companies can do here in this country. And my colleague talked a little about that this evening.

I will say—because he mentioned the issue of opioids—there is another topic that I hope President Trump will raise with President Xi, and that is this issue of synthetic heroin being produced in China, which actually comes into our communities. In Denver, CO, or in Columbus, OH, we have through the mail system these poisons coming in, synthetic heroin coming through the mail from China.

We are told by law enforcement officials that most of these laboratories are in China. These are evil scientists in China who are making this incredibly potent, dangerous drug. It is 30 to 50 times more powerful than heroin. Three flakes of it can kill you. They are putting it into packages and sending it into our communities through the mail.

It is a topic that I hope comes up—in addition to the very important ones that my colleague has raised and we talked about in the hearing last week—which is: How do you get China to actually crack down on these laboratories? And how do you get them to schedule these drugs so that they are illegal in China, to ensure the inputs into the laboratories and the final drug itself?

By the way, the Chinese should have a strong interest in this because, I will guarantee you, there are people in China who are also becoming addicted to opioids because of this inexpensive, incredibly dangerous synthetic heroin that is being promoted by these Chinese scientists.

My hope is that this will be a successful summit and among the very important issues raised is this opioid issue, which is so important to our communities.

THE "DELTA QUEEN"

Mr. PORTMAN. Mr. President, I also wanted to talk briefly, if I could, about the legislation we just passed, S. 89. It has to do with the *Delta Queen*. The *Delta Queen* is a wooden ship that is very important to my community of Cincinnati. It is part of our Queen City heritage.

The boat was actually in Cincinnati during my childhood. From 1946 until 1985, it called Cincinnati home. It is a beautiful paddle wheeler, and people love to get on it and go down the Mississippi River.

It is no longer docked in Cincinnati, which is why the folks in Missouri were

interested in this legislation tonight too. We just had a big vote, over 80 votes in favor of simply saying, for the first time since 2008: Let's allow people to spend the night on this boat and go overnight on this boat, despite the fact that there is legislation called the 1966 Safety at Sea law, which prohibits wooden boats of a certain size from carrying overnight passengers. Let's make an exception here because the Delta Queen is willing to undergo the kind of renovations that are necessary to make it safe. It also requires new safety requirements for the Delta Queen going forward.

So I really appreciate the fact this vote was taken tonight. It is about a treasured part of our history. It is also about the economy because it will produce tourism and economic advancements all along the river everywhere the river stops, including in my hometown of Cincinnati. We are going to welcome the *Delta Queen* back if this legislation can be enacted into law.

It is now going over to the House. It is in committee there. We hope that the House will do as the Senate did tonight and pass this legislation.

This is my button. It says "Save the Delta Queen," which I am not going to wear on the floor of the Senate because of the rules. It doesn't mean I don't care.

I thank my colleagues tonight for helping us to be able to get this legislation through.

NOMINATION OF ELAINE DUKE

Mr. PORTMAN. Mr. President, I want to talk briefly about a nomination that is coming before us this week. This is for Elaine Duke to be the Deputy Homeland Security Secretary.

This is an incredibly important job. Some of you remember the Homeland Security Department was made up of about 23 different departments and agencies coming together. It is a huge management challenge. The key job of the Deputy Secretary is to try to manage all of that.

We are very fortunate that Elaine Duke is willing to step forward and take on this responsibility. My hope is that we will have a bipartisan vote here on the floor of the Senate for her confirmation and that we do it quickly this week because they need her there.

She came before our Committee on Homeland Security and Governmental Affairs last month. We had a very productive hearing. I had the honor of introducing her to the committee because she has Ohio roots. We are very proud of those Ohio roots.

She has had a long, distinguished career all across the country in the Federal Government, but she still calls Ohio home, and much of her family continues to reside in Ohio. Her dad, Frank Costanzo, is a first-generation American who still lives in Cleveland, OH. I have also known her uncle, Dominick Costanzo, for over 25 years. He is a friend and a neighbor. Boy, he

is very proud of his niece, as is her whole family.

This family has instilled in her a midwestern work ethic that you see in the great work she has done for the Federal Government over the past 28 years. She has worked as a senior member of various administrations. We are really fortunate that she is willing to now continue to serve.

She started her career as a GS-7 contract specialist for the U.S. Air Force. Over the next 28 years, she assumed bigger and bigger responsibilities in the Air Force, the Navy, the Federal Railroad Administration, the Smithsonian, and finally, the Department of Homeland Security.

In 2008, she was confirmed unanimously by this Senate to serve as the Under Secretary for Management at DHS. In this latest role, she, of course, was a key member of the DHS leadership team for both Secretary Chertoff and Secretary Napolitano, and they strongly support her.

She has earned a reputation for being an expert on issues of contracting, on acquisitions, on procurement, on property management, on organizational change, and on human resources. All of these, as I said earlier, are key issues right now at the Department of Homeland Security, so she will help it to be managed better, which will protect all of us.

Serving in these administrations—both Republican and Democrat—she did earn the respect of folks from both sides of the aisle. I find it interesting that all five previously confirmed DHS Deputy Secretaries have unanimously and strongly recommended her confirmation—all five of the previously confirmed ones. They said in their letter:

Elaine is extraordinarily well-qualified to serve in the position for which she has now been nominated. . . . Elaine knows DHS. She has been a senior leader at DHS under two presidents. She sets an unwavering standard of excellence for all who consider themselves committed to public service.

I look forward to having this vote. I hope we will have resounding support on a bipartisan basis for the nomination.

Secretary Kelly is doing a good job. General Kelly has an incredibly distinguished career. We are fortunate that he has stepped up as Secretary also. He needs her. He needs his deputy in place to help him run the Department, and the men and women serving in DHS today need her on the job.

Mr. President, I yield the floor.

MAIN STREET FAIRNESS ACT

Ms. COLLINS. Mr. President, I wish to speak in support of the Main Street Fairness Act, which will help to create tax parity for passthrough companies, the significant majority of which are small businesses. I was very pleased to be joined by my friend and colleague from Florida, Senator Nelson, in introducing this bipartisan bill.