

According to the Brookings Institution, the endowment tax in particular, threatens the ability of low-income students to pursue college and graduate studies.

This is because endowments subsidize students from lower-income families, while allowing students across the board to graduate with less debt.

This bill is beyond sinister: the GOP tax bill is written so that in just 10 years, certain tax cuts (benefitting the wealthy) would remain permanent and paid for with other permanent measures that raise revenues or reduce program spending, while letting lower priority tax cuts (typically benefitting lower-income folks) expire.

That is why Americans reject this Republican tax giveaway by an overwhelming 2:1 margin according to a poll released yesterday by Quinnipiac.

Specifically, 61 percent think the Republican tax scam will benefit the wealthy the most; only 16 percent say the plan will reduce their taxes.

59 percent think it a very bad idea to eliminate the deduction for state and local income taxes.

Nearly half of respondents (49 percent) think it a bad idea to lower the corporate tax rate from 35 percent to 20 percent.

In fact, the average annual tax cut for the top one-tenth of one percent is \$320,000; for the top one percent it is \$62,000, and for those earning \$1 million a year it is \$68,000.

Nearly 25 percent of the tax cut goes to households in just the top one-tenth of one percent, who make at least \$5 million a year (2027).

While super-wealthy corporations and individuals are reaping windfalls, millions of middle-class and working families will see their taxes go up:

13 million households face a tax increase next year.

45 million households face a tax increase in 2027.

29 million households (21 percent) earning less than \$100,000 a year see a tax increase.

On average, families earning up to \$86,000 annually would see a \$794 increase in their tax liability, a significant burden on families struggling to afford child care and balance their checkbook.

It is shocking, but not surprising, that under this Republican tax scam, the total value of tax cuts for just the top one percent is more than the entire tax cut for the lower 95 percent of earners.

Put another way, those earning more than \$912,000 a year will get more in tax cuts than 180 million households combined.

Mr. Speaker, an estimated 2.8 million Texas households deduct state and local taxes with an average deduction of \$7,823 in 2015.

But this is not the end of the bad news that will be delivered were this tax scam to become law, not by a long shot.

Equally terrible is that this Republican tax scam drastically reduces the Earned Income Tax Credit, which encourages work for 2.7 million low-income individuals in Texas, helping them make ends meet with an average credit of \$2,689.

The EITC and the Child Tax Credit lift about 1.2 million Texans, including 663,000 children, out of poverty each year.

So to achieve their goal of giving more and more to the haves and the "have mores," our

Republican friends are willing to betray seniors, children, the most vulnerable and needy, and working and middle-class families.

The \$5.4 trillion cuts in program investments that will be required to pay for this tax giveaway to wealthy corporations and individuals will fall most heavily on low-income families, students struggling to afford college, seniors, and persons with disabilities.

**RECOGNIZING LOICE TROTTER  
FOR THE MONTANA CONGRESSIONAL  
VETERAN COMMENDATION**

**HON. GREG GIANFORTE**

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

*Friday, December 1, 2017*

Mr. GIANFORTE. Mr. Speaker, I rise today to recognize Loice "LA" Trotter of Libby for the Montana Congressional Veteran Commendation for his service to his country and leadership in his community.

Mr. Trotter joined the United States Army Air Corps at the outbreak of World War II. He was captured by the Japanese during their invasion of the Philippine Islands. During his 40-month captivity, Mr. Trotter endured extreme malnutrition and abuse and witnessed many atrocities. He was repatriated in 1945, shortly before the Japanese formally surrendered.

Stateside, Mr. Trotter continued his service as a member of the VFW, a volunteer for the Meals on Wheels program, and a builder helping to construct a church. At 99 years old, he remains extremely proud of his country.

I ask my colleagues to join me today in commending LA Trotter for his dedication and service.

**TRIBUTE TO SANKALP YAMSANI**

**HON. DAVID YOUNG**

OF IOWA

IN THE HOUSE OF REPRESENTATIVES

*Friday, December 1, 2017*

Mr. YOUNG of Iowa. Mr. Speaker, I rise today to recognize and congratulate Sankalp Yamsani. Sankalp and his fellow teammates created the winning app, City Recycle Day, as part of the 2017 Congressional App Challenge. Their team is combined of students who attend Waukee High School and PrairieView Middle School in Waukee, Iowa.

The Congressional App Challenge encourages students to learn how to code through annual district-wide competitions hosted by Members of Congress from their home district. The team's app is entitled "City Recycle Day". It is designed to alert members of a community as to the date of their next trash/recycle pickup day. It also alerts users of special pickups and delays.

Mr. Speaker, I am honored to recognize Sankalp and his teammates for creating the winning app, and I am proud to represent them in the United States Congress. I ask that my colleagues in the United States House of Representatives join me in congratulating Sankalp and his teammates on this outstanding accomplishment and in wishing them all nothing but continued success.

**PERSONAL EXPLANATION**

**HON. DANIEL WEBSTER**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Friday, December 1, 2017*

Mr. WEBSTER of Florida. Mr. Speaker, I missed Thursday's votes to be back in Florida with my wife while she had surgery.

Had I been present, I would have voted: Nay on Roll Call No. 642; Yea on Roll Call No. 643; Yea on Roll Call No. 644; Yea on Roll Call No. 645; Nay on Roll Call No. 646; Nay on Roll Call No. 647; Yea on Roll Call No. 648; and Yea on Roll Call No. 649.

**IN RECOGNITION OF PAUL  
PFITZENMEYER OF WEST CALN  
TOWNSHIP, PENNSYLVANIA**

**HON. PATRICK MEEHAN**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, December 1, 2017*

Mr. MEEHAN. Mr. Speaker, today I recognize Paul Pfitzenmeyer of West Caln Township, Pennsylvania. Mr. Pfitzenmeyer served honorably in the U.S. Army, was a dedicated employee of Acme Markets, and has committed himself to his community by serving his township's police office, as a volunteer firefighter, EMT, and as Chairman of West Caln Township's Board of Supervisors.

While in the military Mr. Pfitzenmeyer received the Good Conduct and Marksman medals. After finishing his military service in 1964, he returned home to continue serving the public.

Paul began a career with Acme Markets where he remained for 38 years. While working full-time he also spent 25 of those years working at the West Caln Township Police Office. Paul didn't stop there. He also became a volunteer firefighter and EMT then was elected to the Township's Board of Supervisors in 1991. Quickly thereafter he was elected Chairman of the Board of Supervisors and continues to hold the position today. But after serving with distinction for over a quarter century, Paul is stepping down.

I commend Mr. Paul E. Pfitzenmeyer for his tireless dedication to our country and his local community. His work has made him a pillar for the public to depend on. I know West Caln Township will be forever grateful for Paul's steadfast and loyal service.

**RECOGNIZING RICHARD GALE FOR  
THE MONTANA CONGRESSIONAL  
VETERAN COMMENDATION**

**HON. GREG GIANFORTE**

OF MONTANA

IN THE HOUSE OF REPRESENTATIVES

*Friday, December 1, 2017*

Mr. GIANFORTE. Mr. Speaker, I rise today to recognize Richard Gale of Bozeman for the Montana Congressional Veteran Commendation for his service to his country and leadership in his community.

Mr. Gale served with honor during the Vietnam War as a United States Marine. His service to the nation continued following his military career.