

Karen's dedication as a public servant is apparent in her pursuit of continued education and trainings to help provide a better service to her community. In total, Karen has completed 4,227 training hours since beginning her career in emergency communications.

Karen's contributions to the emergency operations in the City of Grapevine have helped to ensure the Police, Fire, and EMS services have the best information available when they are needed. The importance of quick and accurate information can never be overstated in life-or-death situations. Karen's dedication and service have been a vital part of keeping our first responders effective, and more importantly, keeping them safe. Her legacy will leave a lasting mark on the City of Grapevine and the city's emergency services for many years to come.

Mr. Speaker, it is a pleasure to recognize the notable efforts Karen has contributed to the City of Grapevine. I ask all of my distinguished colleagues to join me in recognizing Karen Ballard and her many years of service and wishing her the best in her retirement.

#### HOW THE REPUBLICAN TAX PLAN HURTS MILLIONS OF AMERICANS

**HON. JAMIE RASKIN**

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

*Thursday, December 21, 2017*

Mr. RASKIN. Mr. Speaker, I rise today in strong opposition to the proposal put forward by my Republican colleagues that is misleadingly titled the "Tax Cuts and Jobs Act." I voted against the GOP Tax Scam when it was brought up in the House of Representatives a few weeks ago, and I did again this week when Republicans bypassed "regular order" to pass a partisan, highway robbery and power grab bill that will give massive tax cuts to corporations experiencing record profits and explode our national debt, while pulling the rug out from beneath the American Working Class and Middle Class.

As the elected representatives of the American people, Congress should be passing legislation that helps every American, not serving as a rubber-stamp for tax cuts advanced by a President who bankrupted four companies, his high-flying billionaire cabinet, and his wealthy corporate donors demanding a big Christmas bonus for the one-percent. Yet that is precisely what the Republicans in Congress have done.

Let's be clear: this bill will not "stimulate the economy" or "create more jobs"—in fact, more than 30 distinguished economists have invalidated these claims. This bill will not help middle-class Americans today and it will not help future generations of Americans tomorrow—in fact, these claims have also been

proved false by the analysis of nonpartisan tax experts and government entities. Maryland's middle class, seniors, students, working families, and everyone else who is not a gigantic corporation, one of the richest of the rich in this country, or anyone without their own lobbyist will be made worse-off under this proposal. Our children and grandchildren will be footing the bill for this irresponsible and reckless corporate giveaway for decades to come.

Both the House and Senate tax bills are bad deals for my constituents, Marylanders, and ninety-nine-percent of Americans. There were virtually no hearings and no Democratic input in the process, while special interest lobbyists inserted absurd provisions (such as eliminating the deductions for state and local taxes and medical expenses, and opening-up oil drilling in Alaska).

A recent analysis from the Joint Committee on Taxation found that many Americans, including many of my constituents, will receive a substantial tax hike under the Republican plan. Also, according to both the non-partisan Joint Committee on Taxation and the Congressional Budget Office, by 2027, those earning \$40,000 to \$50,000 would pay a combined \$5.3 billion more in taxes, while the group earning \$1 million or more would get a \$5.8 billion tax cut. Apparently the Republican version of the new American Dream is to raise taxes on the Middle Class while showering millionaires with tax breaks.

Congressional Republicans are also dismissing concerns over the debt, reversing years of deficit-hawk rhetoric so fast they are walking around with neck braces from the ideological whiplash. Suddenly the GOP is calling trillions of dollars of debt "a drop in the bucket"—which will of course, be true, only until Republicans decide that we need deep painful cuts to Medicaid, Medicare and Social Security to pay for the magnificent tax cuts they have already bestowed upon the nation's wealthiest one-percent.

If this legislation is such a boon for America's small businesses, why are the small businesses in my state so upset about the plan? Maryland's small businesses may be in favor of long-overdue tax reform, but this is not it. They wanted public hearings, where provisions like pass-through businesses could have been openly discussed and debated. Instead, we're looking at a bill which pretends to provide for small business but most pass-through income goes to the top one-percent of American earners. This is hardly helping America's Middle Class as the Republican leadership claims, but it certainly helps the GOP's gilded Donor Class.

My constituents are not fools and they are not suckers. They are not holding buckets waiting for the Koch Brothers' private jet maintenance exemptions to magically "trickle down" and benefit them. No credible research has demonstrated that corporate tax breaks will create millions of new American jobs. In

fact, documented history shows that just the opposite occurs. Foreign corporations are probably cheering along the GOP Tax Scam, knowing that America is only days away from creating millions of new jobs overseas. Trickle-down economics is a fraud. The only kind of economics that works for Americans is bubble-up economics where we invest in infrastructure, health care and education—we invest in the Middle Class and prosperity bubbles up everywhere.

Furthermore, I often hear from my overseas constituents, who have their own profound concerns about our tax system. As someone who has lived abroad, I appreciate their concerns. Americans abroad are being treated unfairly—taxed first by their local tax authority, and again by the United States. No other countries tax their citizens abroad, with the exceptions of North Korea and Eritrea. Yet Congressional Republicans have chosen to ignore the nine million voices of red, white and blue American citizens seeking help and relief. The GOP is callously ignoring our citizens overseas, refusing to help millions of constituents abroad who desperately want and deserve expat tax reform.

Congress should act immediately, so that U.S. citizens living abroad are not forced to choose between two terrible outcomes: draining their life savings to pay their taxes or renouncing their citizenship to escape this outrageous double taxation. There has been some important progress in this regard though. I'm pleased that my colleague from North Carolina, Representative GEORGE HOLDING, readily acknowledged the problem of expat taxation during the House Floor debate on H.R. 1, but frankly, it is shocking that the House Ways and Means Committee failed entirely to provide any tax reform relief whatsoever to millions of Americans living abroad.

My constituents did not send me to Congress to vote for a bill which adds more than \$1 trillion to our national debt; sends American jobs overseas; eliminates tax assistance provisions for the sick, seniors, college students, teachers, families with special needs children, working families, and middle-class families; and puts more into the pockets of people like President Trump.

The Tax Cuts and Jobs Act is a hoax. Republicans boast that this bill provides "tax cuts for everybody," but millions of Americans will see their taxes increased under this proposal. Don't just take my word for it, check out the latest analysis from the official revenue referee of Congress, the Joint Committee on Taxation.

In closing, Mr. Speaker, this tax bill is a bad deal for Maryland, and indeed, nearly every American whose last name isn't Trump or Koch or Mercer or Adelson. I am proud to have taken a stand for Marylanders and America's Middle Class by voting against the GOP Tax Scam.