humanitarian crisis in Puerto Rico. As I listened to my colleagues this morning as I was coming to this floor already on these issues, they pierced my heart even more because Puerto Rico is under water. The disease is rising. People with medicine are losing it because they do not have refrigeration, yet the idle talk and idle hands of the administration are, in fact, not doing anything sufficient enough to save those lives.

I, too, have people in my district who are unhoused, but I am here because we are unified, and we must be able to speak about the whole of America. I have been to Puerto Rico on a number of issues. I know the leadership of the former Congressperson, and I believe that it is high time—if this is water that Hurricane Harvey was, imagine the disease of being hit by 155 miles per hour. It is now time to put a military czar in Puerto Rico.

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Ms. JACKSON LEE. Send the C-130s, send the ships, help these people be rescued. This is a disgrace. I am talking about foolishness. Be a leader and be the Commander in Chief and stop all of this.

When are we going to get the kind of leader that is deserving of the American people?

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Ms. JACKSON LEE. I am sick and tired of it. I want a President. I do not want the person that fools around while people are dying.

The SPEAKER pro tempore. The gentlewoman is no longer recognized.

Ms. JACKSON LEE. \* \* \*

The SPEAKER pro tempore. Members are reminded to refrain from engaging in personalities toward the President.

## REMOVE TAX-EXEMPT STATUS OF PROFESSIONAL SPORTS LEAGUES

The SPEAKER pro tempore. The Chair recognizes the gentleman from Florida (Mr. GAETZ) for 5 minutes.

Mr. GAETZ. Mr. Speaker, I cannot believe what I just heard on this floor. Kneeling as a sign of respect?

I don't recall my Democratic colleagues kneeling when former President Obama would come to address this body. They stood as a sign of respect. That is what we do in this country, Republicans and Democrats, for our flag, for our anthem.

That is why I joined so many Americans in anger and disgust when I saw NFL players, multimillionaires, kneeling during the national anthem, and it is such an overgeneralized indictment. If people have a problem with police brutality or the criminal justice system, there are venues for discussion, even for protest that highlight and isolate those issues for an adult in a responsible discussion.

When people kneel during our national anthem, they don't simply indict the issue with which they take

some particular grievance. They indict our country, our servicemembers, our first responders, our Founding Fathers, and the principles that made this country great.

But, see, this freedom that we enjoy also includes the freedom of speech, the right of our citizens to express themselves even when we find that expression offensive. It is a fundamental constitutional right, yet nowhere in the Constitution does it say that hardworking Americans have to subsidize or create special carve-outs and exemptions for conduct that they find unpatriotic.

Unfortunately, today, the Tax Code gives special breaks to sports leagues. Some swamp creature of yesteryear cleverly defined sports leagues as tax-exempt trade organizations.

The public pays 70 percent of the cost of NFL stadiums. Tax-exempt sports leagues generate \$2 billion in revenue, yet the Tax Code gives them special treatment, gives them a special break that small businesses in my district don't get. That is unfair.

It is outrageous that we take money away from hardworking Americans to subsidize professional sports at all. The return on investment is negative. I have heard these arguments in my home State of Florida: Oh, these sports clubs create jobs and revenue and economic activity.

Look, every economic analysis showed that this is a negative return on investment, a loser for taxpayers, and corporate welfare at its worst.

The Internal Revenue Code must be amended to remove the tax-exempt status for professional sports leagues permanently. I am glad that the NFL voluntarily gave up their status, but we should make this change permanent and we should make it the law.

In the coming days and weeks, we will be discussing tax relief to lift up the middle class. I support whole-scale, bold, conservative tax reform; but we have an opportunity in this tax bill to send an even more profound message: In America, if you want to play sports, you are free to do so. You are also free to protest. You are welcome to do both, but you should do it on your own time and on your own dime.

## DREAM ACT

The SPEAKER pro tempore. The Chair recognizes the gentleman from California (Mr. COSTA) for 5 minutes.

Mr. COSTA. Mr. Speaker, I rise today to speak about three issues that are very important to my district and the Nation.

First, I want to talk about the immigration policy or the lack of an immigration policy that we have in this country; a, in essence, broken immigration system.

For years I have been saying that we need to fix it, and we need to do that in a bipartisan way because it is the only way we are going to be successful. I supported bipartisan efforts in 2013, the

legislation that came out of the Senate by a vote of 68–13. Prior to that, I supported President Bush's efforts and, more recently, President Obama's efforts; but, unfortunately, we have not been successful through these efforts.

That is why today I think we need to be focusing on at least one segment that would have been addressed if, in fact, we fix this broken immigration system. And that is those DREAMers, those young people covered under the Deferred Action for Childhood Arrivals program that was initiated by President Obama that is now going to expire.

These people came here at the average age of 6 years. Most of them don't know the country they came from. Most of them consider themselves, in essence, Americans. They are going to school. They are in our military service. They are serving in many different ways. They have jobs. They are part of families in which some are here legally and some are not. You are talking about breaking up families.

Yesterday I signed a discharge petition to bring to the House floor the bipartisan, bicameral Dream Act, which will permanently protect these DREAMers by offering them a path to earned citizenship, not amnesty.

I will continue to do everything in my power to bring the Dream Act to the House floor for a vote and to work then, after that, for comprehensive immigration reform, which is what we really need to do so that we don't keep up ending back here like a continued broken record.

I want our DREAMers to know that many of us in Washington and across the Nation stand with them. The overwhelming majority of Americans believe that we ought to fix this. And I hope, before the end of this year, in a bipartisan fashion, we will do just that. CONGRATULATING SLOANE STEPHENS WINNING

U.S. OPEN IN TENNIS

Mr. COSTA. Mr. Speaker, about a month ago, we had the United States tennis championship, and I would be remiss if I didn't congratulate Sloane Stephens on her winning the U.S. Open in tennis earlier.

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Many of you may not realize, but she came from the San Joaquin Valley, from the area that I represent in California, and we are proud of her. She did, after all, start playing her tennis in Fresno, where she lived until she was 10 years old.

But her win makes many of us in America proud, as she showed the world a level of hard work, determination, and grit rarely seen on the tennis court. Ms. Stephens had to fight her way back to the court after a stress fracture and surgery in January that took her out of training and completely off of her feet and off of the tennis court.

And then she came back—and, wow, did she come back—to beat the world's best, including one of her heroines,