After that, this afternoon we will take up the nomination of Randal Quarles, the President's nominee to help oversee the Federal Reserve System. Mr. Quarles brings with him both domestic and international financial experience from multiple administrations, and he will be a strong guide for our Nation's monetary policy. We also intend to confirm Mr. Quarles to the position of Vice Chair for Supervision. This is an essential role created by Dodd-Frank, and it is critical that Mr. Quarles begin this work over at the Fed.

Tomorrow, the Senate will confirm Lee Francis Cissna to be Director of U.S. Citizenship and Immigration Services. Mr. Cissna has a wealth of experience in immigration policy, serving in senior policy positions in both the Bush and Obama administrations and then working for the chairman of the Senate Judiciary Committee. He was voted out of committee with bipartisan support. I look forward to his confirmation to this important role.

Then we will consider Callista Gingrich, whom the President has nominated to be our Nation's Ambassador to the Holy See. Ms. Gingrich's work will continue the strong relationship between our Nation and the Vatican, building upon shared values, goals, and global responsibilities.

I thank each of these nominees for their willingness to serve our Nation. They are each well qualified and suited for their role. I look forward to the Senate confirming them very soon.

TRIBUTE TO DR. TOM APPLETON

Mr. MCCONNELL. Mr. President, I would like to take a moment to congratulate Dr. Tom Appleton of Lexington, KY, on his retirement from the History Department at Eastern Kentucky University. One of Kentucky's premier historians, Tom has spent his career writing about the Commonwealth's rich heritage. He joined EKU's faculty in the fall of 2000, and over the years, he has left a positive imprint on his students, his field, and his State.

He has also proved to be an invaluable resource for me. A number of years ago, I began a series of talks focused on former U.S. Senators from Kentucky. In each speech, I have tried to convey a bit of political history through the lives of these distinguished individuals. Tom's counsel has been invaluable in my work to prepare these speeches and pay tribute to some of Kentucky's prominent political leaders.

Before joining EKU's faculty nearly 20 years ago, Tom spent more than two decades at the Kentucky Historical Society. It certainly shows. Even the TV show ''Jeopardy'' has used him as a historical resource. Tom has been the coeditor of six books on the history of the American South, including a groundbreaking look into the lives of Kentucky women, and he is currently working on a biography of Kentucky's own A.B. ''Happy'' Chandler, who served as Governor, Senator, and baseball's second commissioner. Tom's passion for Kentucky's rich history is obvious.

He has been a wonderful friend and resource for me, a real champion and advocate for our Commonwealth, and has made a lasting impact on the next generation through his teaching. As one former student recalled, ''Dr. Appleton's mission in teaching Kentucky history was less about imparting facts and dates and more about ensuring that students departed the class with an enhanced understanding of the rich cultural tapestry of Kentucky. He admonished students to be worthy of the proud legacy of our Commonwealth's great statesmen, military leaders, writers, and sports legends.'' That is a legacy to be proud of.

After his final semester of teaching, Tom could be forgiven for wanting to retire from his work as a historian altogether, but that is not Tom. He plans to continue his research and writing about the lives and events that shaped our home State, and I plan to continue reading his fascinating take on our shared Kentucky heritage.

I wish Tom well, and I urge all of my colleagues to join me in congratulating Dr. Tom Appleton on a truly remarkable career.

RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

CONCLUSION OF MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Morning business is closed.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will proceed to executive session and resume consideration of the Hargan nomination, which the clerk will report.

The bill clerk read the nomination of Eric D. Hargan, of Illinois, to be Deputy Secretary of Health and Human Services.

The ACTING PRESIDENT pro tempore. Under the previous order, the time until 11 a.m. will be equally divided between the two leaders or their designees.

Mr. MCCONNELL. Mr. President, I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The bill clerk proceeded to call the roll.

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

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

RECOGNITION OF THE MINORITY LEADER

The Democratic leader is recognized.

PUERTO RICO AND U.S. VIRGIN ISLANDS RECOVERY EFFORT

Mr. SCHUMER. Mr. President, I understand the administration intends to submit its first request for disaster aid for Puerto Rico and the U.S. Virgin Islands today. It is a good first step, but it is just the start of the financial aid we will need to provide to the American citizens in Puerto Rico and the U.S. Virgin Islands.

I urge my colleagues to work quickly to add additional and urgent funding for recovery, like community development block grant dollars, just as we did for Texas after Hurricane Harvey, with the understanding that an additional and more comprehensive request for Puerto Rico, the Virgin Islands, Florida, Texas, and the western wildfires will be coming from the administration once the damage assessments are complete.

LAS VEGAS MASS SHOOTING

Mr. President, returning to the events in Las Vegas on Sunday, we cannot let this American tragedy, another in a long line of American tragedies, fall out of our hearts and minds too quickly.

Let us pledge to be there for the families of the 59 Americans who were killed and the over 500 Americans who are still injured and recovering. Seeing the pictures of so many of these beautiful, young people in the prime of life—young, excited about the world, some of them newly married, some of them a little older with young children—breaks your heart. So not just today or this week, but in the weeks and months to come, let us pledge to continue to show our gratitude to those firefighters and cops, the emergency and medical personnel, and all the other first responders who rushed to the scene. Let us pledge to remember the acts of everyday heroism that are a beacon of light in this moment of darkness: the lines to give blood that stretched around the block at 6 a.m., the teachers who went to school the day after the shooting to try and give their students a sense of normalcy. I hope these are the things President Trump highlights in his visit to Las Vegas today.

And one more thing: President Trump has an opportunity to wrench his party out of the grasp of the NRA and get our country and our Congress to start talking about commonsense gun safety reforms. Before President Trump ran for office, he repeatedly supported several sane, rational gun safety measures, including the assault weapons ban and longer waiting periods to purchase a gun. As recently as 2012, President Trump supported President Obama's response to Sandy Hook. In the wake of Sandy Hook, President Obama called for action. In the wake of

Las Vegas, President Trump should do the same.

We have heard it over and over again: Now is not the time to talk about gun safety because it would politicize the tragedy. My friend the majority leader said no less than three times at his press conference yesterday that it is premature and inappropriate to talk about any legislative solutions to the epidemic of gun violence.

As Martin Luther King said in his letter at the Birmingham Jail, ''not now'' means never. ''Wait'' means never. That is what he said: Wait means never.

The Republicans don't want to talk about it today, tomorrow, next week, next month, or next year. We know why they don't want to talk about it. They know the country is totally against their view. It is not political out in the country. Over 90 percent of Americans support universal background checks. A significant majority of Republicans support them. That is not political, I would say to my friend the majority leader.

It is political for him because he is afraid of the NRA, a powerful lobby that is off to the extreme. It is not political for American people or for Republicans. They are for it. Over 70 percent of gun owners support background checks for private sales and at gun shows. The only place where this is political is here, and that is because the NRA, the gun manufacturers, and their powerful lobby make these folks afraid—afraid to do the right thing. They know it is the right thing.

The NRA and these lobbies are the swamp the President is talking about. President Trump talks about the swamp, groups of lobbyists who thwart the will of the American people. That is what the NRA does.

So I say to the President, Mr. President, you have an opportunity to buck the NRA, buck the gun lobbyists, buck the swamp, and lead this country in an adult conversation about gun violence. The President can and should bring the parties together—the leaders of this Congress—and let both sides know he is ready to address this issue head-on and talk about sensible, moderate measures of gun safety and, above all, background checks.

The President's visit is an important one today. He should be going. He should seek to provide comfort to the families and express gratitude to our first responders. But he should take it one step further. Call us together, lead this Nation in a debate about rational, moderate gun safety laws. Get us started on the work that so many Americans are desperate for us to do.

TAX REFORM

Mr. President, on one final matter, the Republican tax plan, we Democrats have long said that we are willing to work with our Republican colleagues on tax reform, and we laid out our principles early on so that there would be no mistake about them. We wanted tax reform to be deficit neutral. It shouldn't increase the deficit. For every reduction in rate, they ought to close a loophole. We wanted it to go through regular order, not the way healthcare did, not reconciliation, but work with us. You would get a much more sensible product. Most importantly, we didn't want to give a tax cut to the top 1 percent. They are doing great already. God bless them. They don't need any more tax relief. It is the middle class that does. But the framework the GOP released last week violates all three of these commonsense principles, vastly favoring the wealthy over working Americans.

I have spoken several times about tax breaks for the rich included in this package—lowering the top rate from 39 to 36 percent, repealing the estate tax, opening up a gaping tax loophole for hedge fund managers, wealthy Wall Street firms, lobbyists, and law firms by lowering the rate on passthroughs so that these rich people would pay only 25 percent on their personal income tax while other people pay a lot more.

This morning, I want to highlight not only how the Republican plan favors the rich but also sticks it to the middle class. This is something that the Acting President pro tempore has brought up.

Just this week we found a bombshell contained within the GOP resolution they are using to pass tax reform. The Republicans plan to cut Medicare by $473 billion and Medicaid by more than $1 trillion. It can be a little hard to find, but it is right there in the GOP budget—$473 billion for Medicare, $1 trillion for Medicaid.

If you are an older American, if you have a family in a nursing home or someone in treatment for opioid addiction and you think the GOP plan doesn't affect you, think again. The AARP—not a political organization, it simply represents the interests of the elderly—sent a letter yesterday opposing this Republican plan, the one in the House, and I think we have one in the Senate as well. It is the same group that represented senior citizens and fought the debacle on healthcare that the Republicans proposed.

The Republicans are proposing to pay for their giant tax cut to the rich by gutting Medicare and Medicaid. That is the bombshell this week. That is the nugget that will destroy their whole plan. Americans are so against those kinds of cuts.

Amazingly, it is just like the inverse of the Republican plan on healthcare. In each case, they gut healthcare for Americans who need it most to pay for taxes for Americans who need it the least.

The healthcare plan focused on cuts to Medicaid but snuck in tax cuts for the rich. This plan focuses on tax cuts to the rich and sneaks in cuts to Medicare and Medicaid.

The GOP budget is another page out of the same playbook. The GOP plan contains another punch to the gut of the middle class.

This is what the Acting President pro tempore, I believe, spoke about yesterday.

In the form of the repeal of the State and local deduction—44 million Americans take the State and local deduction. That is one-third of all taxpayers. This is not just a small, rarified group in California or New York. It is across the country. They get an average of several thousand dollars off their taxes each year. That includes 40 percent of taxpayers making between $50,000 and $75,000 per year and 70 percent of taxpayers earning from $100,000 to $200,000.

This is a middle-class tax deduction worth several thousand dollars a year, and the GOP tax plan yanks it away. Taking it away means double taxation on middle-class families.

For many families, this will not be offset by a larger standard deduction in the GOP plan. Largely due to the elimination of State and local, the Tax Policy Center estimates that 30 percent of those making between $50,000 and $150,000 and 60 percent of those making between $150,000 and $300,000 will see a tax increase with the GOP plan, and that is after doubling the standard deduction. By the way, don't think that it is just a few States; the numbers are astounding across the country, as folks in every State claim this deduction. I say to my dear friend the chairman of the Finance Committee that 35 percent of Utahns take this deduction, 33 percent of Georgians, and 32 percent of Coloradoans.

Mr. President, I ask unanimous consent to have printed in the RECORD a list of how many taxpayers are affected in every State by removing State and local deductibility and how much it will cost them on average.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

FIGURE 7.—PERCENTAGE OF TAX UNITS THAT USE THE SALT DEDUCTION AND THE AVERAGE DEDUCTION BY STATE

State	% with SALT Deductions	Average SALT Deduction*
MD	46	$12,931
CT	41	19,664
NJ	41	17,850
DC	40	16,442
VA	37	11,288
MA	37	15,571
OR	36	12,616
UT	35	8,291
MN	35	12,954
NY	35	22,169
CA	34	18,437
GA	33	9,158
RI	33	12,434
CO	32	9,017
DE	32	9,194
IL	31	12,523
WI	31	11,653
NH	31	10,121
WA	30	7,402
IA	29	10,163
HI	29	9,905
NC	29	9,587
PA	29	11,248
AZ	28	7,403
MT	28	9,357
ID	28	8,862
ME	28	11,431
NE	28	11,088
SC	27	8,765
VT	27	12,407
MI	27	9,648
MO	26	9,886
OH	26	10,444
KY	26	9,955
AL	26	5,918

FIGURE 7.—PERCENTAGE OF TAX UNITS THAT USE THE SALT DEDUCTION AND THE AVERAGE DEDUCTION BY STATE—Continued

State	% with SALT Deductions	Average SALT Deduction*
KS	25	9,425
NV	25	5,989
OK	24	8,201
MS	23	6,302
LA	23	6,742
TX	23	7,823
IN	23	8,756
FL	22	7,373
NM	22	7,091
AR	22	9,116
WY	22	6,306
AK	21	4,931
TN	19	5,611
ND	18	6,864
WV	17	9,462
SD	17	6,098

*Calculated as SALT deduction amount divided by number of SALT deductions.

Mr. SCHUMER. I urge my colleagues to look in the RECORD and see how it affects them. You are fooling yourself if you think that you are not affected by the State and local deductibility.

Of course, if you are a family of four in one of those States, the repeal of State and local could be a killer because, again, you would lose the personal exemption. The larger the family, the greater the loss of exemption.

I want to make one final point on tax reform. This is related to two people whom I know, and I knew one of them before he ever arrived in Washington. I have to make this point because what I heard them say over the weekend just turned my stomach. It was astounding. It was awful.

Over the weekend, we heard some pretty extraordinary claims from Republican legislators and Cabinet officials about what the GOP tax plan was all about, but Gary Cohn and Secretary of the Treasury Steve Mnuchin deserve a special admonition.

Chief White House economic adviser Gary Cohn actually said: ''The wealthy are not getting a tax cut under our plan.'' That is not a surmising of what he said; that is a direct quote. ''The wealthy are not getting a tax cut under our plan.'' Comments like that should make everyone's head spin. According to the Tax Policy Center, the top 1 percent would reap 80 percent of the benefits of the GOP plan. The top 0.1 percent—the folks who make more than $5 million a year—would get a break of more than $1 million a year.

Some might argue, of course, that it will cause economic growth. I do not think that it will, but at least make your real argument. Do not hide it. You know that the American people do not agree with you. That is why you hide it.

Only in Wonderland, where down is up and up is down, could Gary Cohn's comments be believed. It is something like out of the Ministry of Truth from George Orwell's ''1984,'' which would be to cut the top rate by 4 percent and repeal the estate tax—yes, no tax cuts for the wealthy. Bunk. It is why the Washington Post gave Gary Cohn four Pinocchios for his statement. If they had allowed more Pinocchios on the scale, I am sure he would have gotten them. He earned them, unfortunately.

What about Secretary Mnuchin? His lack of credibility resembles Gary Cohn's. He said that he believes the GOP plan would reduce deficits by $1 trillion. ''We think there will be $2 trillion of growth. So we think this tax plan will cut the deficits by a trillion dollars.'' Mnuchin's claim is fake math at its worst. As was written in the Washington Post, no serious economist, liberal or conservative, believes that a tax cut boosts economic growth so much that the tax cut pays for itself, let alone adds $1 trillion in revenue as Mnuchin claims. Four Pinocchios were given by the Washington Post. I am sure that he too—Steve Mnuchin—would have earned more Pinocchios.

Gary Cohn and Steve Mnuchin claim to be economic experts, and they both used to work at Goldman Sachs. If they had used this kind of math at Goldman Sachs, they would have been shown the door a long time ago. As I said before, they should know better, and they do know better. They ought to stop deliberately misleading the American people. It demeans them. It demeans the administration. It demeans the debate in this country.

Mr. President, I ask unanimous consent that the time during the quorum calls be divided equally between both sides.

The PRESIDING OFFICER (Mr. COTTON). Without objection, it is so ordered.

Mr. SCHUMER. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

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

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

Mr. WYDEN. Mr. President, I did not get a chance to hear the distinguished Democratic leader's remarks, for Chairman HATCH and I were in the Senate Finance Committee. We managed to pass, by an overwhelming bipartisan vote, the Children's Health Insurance Program—a vital program for 9 million kids. So that is a bit of good news in that this important piece of legislation is advancing. I do know that the Democratic leader touched on a number of very important issues, particularly some of these comments that have been made by top advisers to the President with respect to taxes.

I am struck by the fact that Mr. Gary Cohn, the President's top economic adviser, said last week that middle-class folks were going to get $1,000 in tax relief—set aside the fact that that does not look to be true for a number of middle-class folks who have kids. I am also struck by the comment that followed. Mr. Cohn said that not only are middle-class families going to get $1,000 worth of tax relief but that they would be able to go buy cars or remodel their kitchens. You just think to yourself, with that kind of tax cut, that you would be buying a very small car or remodeling a very small kitchen. The fact is, that is not, in my view, a comment that reflects a real understanding of what middle-class folks in America are going through. I don't see very many of them buying cars for $1,000 or remodeling their kitchens for $1,000.

That comment was accompanied by the comments of Treasury Secretary Steve Mnuchin, who not only said a couple of days ago that tax cuts would pay for themselves—a statement that was contradicted by Republican economists yesterday in the Senate Finance Committee—but that there would be something like $1 trillion left over. Mr. Mnuchin continues to make the case that there is somehow a magical growth fairy here in the American economy that nobody else knows about, including Republican economists.

I am one who believes that behavior does matter, and I am going to talk about a bipartisan approach to taxes in a minute—a responsible, bipartisan approach to taxes, not one that helps the 1 percent or creates a huge new deficit or that kind of thing. I think that you will generate some revenue, and Doug Elmendorf said that when he was the head of the Budget Office, but it is not going to generate hundreds and hundreds of billions of dollars, as in the case of what Mr. Mnuchin is talking about, which is something like $2 trillion. There is no economic support for that.

You have the President's economic team and his top advisers trying to defend the indefensible, and I will go into that more a little bit later today.

Right now, I think it is important that we have a response that I am going to deliver to the distinguished majority whip, who is a member of the Finance Committee, who made some comparisons between the Republican plan and the bipartisan legislation that I wrote—after months and months of hard work—with two of our former Republican colleagues, Senator Gregg and Senator Coats. Senator Coats is now a member of President Trump's Cabinet.

The comparison that somehow the Republican plan is like the bipartisan approach that I wrote—these extreme ideas in the Republican plan—is not just a bit of a stretch or a little off base; there is absolutely no comparison—none—between the bipartisan proposal and the extreme Republican plan. The distinguished majority whip, in my view, offered a complete and total misrepresentation of what the two proposals are all about, and I am going to illustrate this in two ways—first, with respect to the policy.

The Republican tax cut framework green-lights the entire wish list for major multinational corporations and the wealthy. There is a massive corporate tax cut that overwhelmingly benefits shareholders. When it comes to international taxes, there is a pure territorial system with barely a nod to the kind of tough rules that are needed to protect workers and the middle-class folks in the center of our tax base.

There is, in the Republican plan, a brand-new passthrough loophole. It is as big as the Grand Canyon. It is the Grand Canyon of loopholes in the Republican tax proposal, which invites tax cheats to skip out from paying their fair share to Social Security and Medicare.

The Republican plan eliminates the estate tax, which today only touches estates worth more than $11 million or $5.5 million for a single individual. The top rate goes down, and the bottom income tax rate goes up. When doing the math on what the Republicans have on offer, we are looking at upwards of $4, $5, $6, or $7 trillion in tax giveaways to the most fortunate.

It is a different story under the Republican proposal if you are middle class. You probably have a lot of unanswered questions. All you know right now is that it virtually guarantees that, in order to pay for the giveaways to the wealthy and corporations, current middle-class tax breaks are going to be on the chopping block—the personal exemption, incentives for retirement savings, education, and home ownership, to name just a few. From everything we know, when you set up these kinds of extreme approaches, when you raise the parts of the Tax Code that are a giveaway to those at the top, what you see is the middle class getting hurt.

Instead of tripling the standard deduction, which is what we did in our bipartisan bill, the Trump people double it, but then they take away the personal exemptions for working-class folks. So unlike our proposal, where the middle class can count on hundreds and hundreds of dollars in their paycheck when you triple the standard deduction, under the Republican proposal, they give it with one hand by doubling the standard deduction and take it away with the other hand by eliminating the personal exemption. So you have a very stark difference between the bipartisan proposal that I offered with Senator Coats, a member of the President's Cabinet, and what the Republican extreme plan is all about.

The bottom line is that the Republican plan seeks to raise those parts of our Tax Code that are all about the middle class, and they are doing it to pay for the giveaways for those folks at the top. That is not what we did in the bipartisan plan at all. Any middle-class person can sit at their kitchen table and look at the bipartisan plan that I was involved with and see how the middle class wins. They get hundreds and hundreds of dollars more in every paycheck by tripling the standard deduction, and they can see how they as middle-class folks—say, who make $70,000 and have a couple of children—lose under the Trump proposal.

Now there are other differences between our bipartisan plan and what the Big 6 and the Trump administration want. The bipartisan plan was scored as revenue neutral by authoritative independent tax experts. It made the Tax Code more progressive. The fact is, what we offered—Senator Coats, Senator Gregg, and I—was an actual bill. It was the product of weeks and months of work.

Senator Gregg and I—and I think it is fair to say that all Senators may not be aware of this, but Senator Gregg was a top economic thinker with whom the majority leader consulted—sat next to each other for months in order to put together what is still the first and only comprehensive Federal bipartisan tax reform plan since 1986. It was an actual bill. It wasn't four pages of rhetoric.

In the spring we got one page. It was shorter than your typical drugstore receipt. Now I guess we are up to four pages, when you take out all this kind of white space. Our bill was an actual bill and was designed to give everybody in America a chance to get ahead, not just those in the 1 percent, not just those who have real clout and power.

I have always said that this is the heart of the difference. We have two Tax Codes in America. We have one for the cops and the nurses. It is compulsory. Their taxes come right out of their paychecks—no Cayman Islands deal for them. Then we have another Tax Code for the high flyers—the fortunate and well-connected. They can pretty much pay what they want when they want to. The bipartisan proposal that I wrote with Senator Gregg and Senator Coats helps the first group, the cops and nurses, but it was also fair to everybody. It gave everybody a chance to get ahead. The Republican plan is another big gift to that second group, the group that can decide what they are going to pay in taxes and when they are going to pay it. So we really couldn't have two proposals that are more different.

The fact is, the Republican framework looks less like a real effort at tax reform than a shameless attempt, in effect, to accommodate the President's boast about the biggest tax cut ever. The bottom line is that it is a giveaway to those at the top, and it robs from the middle class.

The differences don't just end with these specifics that I have described here. We took a fundamentally different approach. With Senator Gregg and Senator Coats, we were digging into the cobwebs of every dark corner of the Tax Code. We brought together principles on which both sides had to find common ground with a lot of sweat equity.

If you are going to write a partisan bill, you can go off on your own and do your thing. The fact is, if Senators Gregg, Coats, and I had written separate bills on our own, they would have looked very different, but the bill we wrote together, starting with Senator Gregg and I, was the first comprehensive bipartisan tax proposal in a quarter century. Senator Coats, to his credit, did yeoman's work in updating it. There is no comparison from a process standpoint between that bipartisan work that was done to update the system of more than a quarter century ago and the Republican tax cut framework.

The majority leader said from day one, at the beginning of the year, that he didn't want Democratic input on tax reform. He said: We are just going to do it on the ''our way or the highway'' approach with reconciliation. Reconciliation is a rejection of bipartisanship through and through.

I note that the Presiding Officer is the tallest Member of the Senate, along with Senator STRANGE, and I talked fairly frequently with our former colleague Senator Bradley, who was another tall Democrat on the Finance Committee with a much better jump shot than me. He has described the bipartisan efforts of 1986, with key officials in President Reagan's administration, Jim Baker and Don Regan, who spent months talking to Democrats—months and months—before anything happened. That is not what happened here. The specifics are very different, and the process is very different.

Recently, my Democratic colleagues and I came forward with our principles for reform, and it was just a matter of a few hours before Leader MCCONNELL rejected them in the media. One administration official actually said that tax reform would be worse if it included Democratic ideas, and the ''go it alone'' mentality is pretty obvious when you look at the framework that came out last week.

The tough questions haven't been answered. For those at the top, it is all sweet and no sour. There was not a single shred of Democratic input in the framework—not one Democratic fingerprint anywhere to be found. The administration officials in charge of selling it to the public are, in my view, executing a con job on the middle class.

So I wanted to come here today to highlight some of the recent comments that the Senate Democratic leader has made with respect to some of these out-of-touch comments we have heard recently from key administration officials, like Gary Cohn and Steve Mnuchin, and I wanted to make sure that Senators heard—after the comments of the Senate Republican whip—that they now know that there is no comparison, none, between the bipartisan proposal that I had the honor to write with Senators Coats and Gregg, which brought the two parties together, and the framework that came out last week that forced even more polarization between the parties. The reality is that this Republican proposal, this tax cut framework, is so radically skewed toward the wealthy and the big corporations, that it makes Ronald Reagan's landmark reform look like the work of rabid socialists.

So I appreciate the chance to set the record straight by outlining the differences between a recent bipartisan bill with two influential Republican Senators with whom I had the honor to work and the extreme Republican framework that came out last week. These plans are not just trillions of dollars apart based on the numbers. It is clear they are written with entirely different goals in mind.

Our view is that tax reform ought to be about giving everybody in America the opportunity to get ahead. What we have said is that, instead of it being an ''our way or the highway'' partisan approach, we ought to be doing—particularly in the area of tax reform—what has a storied history. The key to a successful tax reform, based on that history, is working in a bipartisan way.

I will close with the comments about the Democratic principles, which is that we are not going to give relief to the people at the 1 percent, we are not going to break the bank, and we are going to focus on the middle class. Those principles don't even go as far as ideas advanced by President Reagan, where he said that we are going to treat income from a wage and income from investment in the same way.

I close by way of saying this. No. 1, the distinguished Republican whip is wrong when he compares the bipartisan bill I have been a part of to what the administration's tax framework is all about. No. 2, the right way to do this is to focus in a bipartisan way, not through partisanship only. The principles that we have outlined on our side, when you compare them, do not even go as far as some of the ideas embraced by the late President Reagan.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

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

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

Mr. BURR. Mr. President, I ask unanimous consent that we start the scheduled 11 a.m. vote now.

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

CLOTURE MOTION

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

The senior assistant 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 Eric D. Hargan, of Illinois, to be Deputy Secretary of Health and Human Services.

Mitch McConnell, Lamar Alexander, John Cornyn, John Barrasso, Mike Rounds, Chuck Grassley, Thad Cochran, Steve Daines, Roger F. Wicker, John Boozman, Thom Tillis, John Hoeven, John Thune, Mike Crapo, Bill Cassidy, James M. Inhofe, Tom Cotton.

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 Eric D. Hargan, of Illinois, to be Deputy Secretary of Health and Human Services, shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The assistant bill clerk called the roll.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Mississippi (Mr. COCHRAN), the Senator from Nevada (Mr. HELLER), and the Senator from Arizona (Mr. MCCAIN).

Mr. DURBIN. I announce that the Senator from Nevada (Ms. CORTEZ MASTO) and the Senator from New Jersey (Mr. MENENDEZ) are necessarily absent.

The PRESIDING OFFICER (Mr. SULLIVAN). Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 57, nays 38, as follows:

[Rollcall Vote No. 210 Ex.]

YEAS—57

Alexander	Ernst	Moran
Barrasso	Fischer	Murkowski
Blunt	Flake	Paul
Boozman	Gardner	Perdue
Burr	Graham	Portman
Capito	Grassley	Risch
Carper	Hatch	Roberts
Cassidy	Heitkamp	Rounds
Collins	Hoeven	Rubio
Coons	Inhofe	Sasse
Corker	Isakson	Scott
Cornyn	Johnson	Shelby
Cotton	Kennedy	Strange
Crapo	King	Sullivan
Cruz	Lankford	Thune
Daines	Lee	Tillis
Donnelly	Manchin	Toomey
Durbin	McCaskill	Wicker
Enzi	McConnell	Young

NAYS—38

Baldwin	Hassan	Sanders
Bennet	Heinrich	Schatz
Blumenthal	Hirono	Schumer
Booker	Kaine	Shaheen
Brown	Klobuchar	Stabenow
Cantwell	Leahy	Tester
Cardin	Markey	Udall
Casey	Merkley	Van Hollen
Duckworth	Murphy	Warner
Feinstein	Murray	Warren
Franken	Nelson	Whitehouse
Gillibrand	Peters	Wyden
Harris	Reed	

NOT VOTING—5

Cochran	Heller	Menendez
Cortez Masto	McCain	

The PRESIDING OFFICER. On this vote, the yeas are 57, the nays are 38.

The motion is agreed to.

The majority whip.

TAX REFORM

Mr. CORNYN. Mr. President, beginning today, the Senate Budget Committee will take the next step in our effort to enact pro-growth tax reform, this time by marking up a budget resolution.

The committee's work follows the release last week of our unified framework—the tax blueprint on how to create jobs and how to put more money back in the pockets of the hard-working Americans who earn it.

Even though the framework is just 1 week old, there are some who are imagining the worst-case scenario. Rumors are spreading like wildfire. Last week, the Tax Policy Center fanned the flames when it published a report analyzing the plan—which, I want to emphasize, hasn't been written yet. Let me say that again. The Tax Policy Center published a report criticizing a plan which hasn't been written yet.

This alleged or so-called nonpartisan think tank has looked into its crystal ball and now claims to be able to see the future, and it said the future doesn't look very good. The tax plan, it says, will be a resounding flop. Well, give me a break. I, for one, am sick and tired of this sort of pessimism parading as expertise—people talking about things they know nothing about and claiming to be the experts. It is pretty common here, in Washington, DC, you might have noticed.

It is not helpful to assume the worst prematurely and to condemn this important exercise before we are even starting, and it is irresponsible to masquerade biased, partisan analysis as somehow objective.

As the Wall Street Journal wrote a couple of days ago, in response to the Tax Policy Center's economists, they made at least two baseless claims: first, that our proposal would ''reduce federal revenues by $2.4 trillion over the first ten years and $3.2 trillion over the subsequent decade''; second, the top 1 percent of taxpayers would ''receive about 50 percent of the total tax benefit.''

These statistics were pretty quotable and indeed raged like a prairie fire across the news media in our country, especially when the media is predisposed to believe the worst, without any question or semblance of skepticism. After all, the Tax Policy Center's report made for easy headlines, reciting the same tired refrains we have all heard before that are all too predictable; that, somehow, our tax plan is only designed to help the rich.

Apparently, the temptation was just too great to resist, even though the report didn't have a real author since no self-respecting economist wanted his or her name attached to it. As the Wall Street Journal pointed out, however, last week's tax blueprint was just that—a starting place, a plan, a framework, and nothing more. It excluded many important data points which would be important to a real analysis.

For example, the income ranges for the three consolidated tax brackets, those weren't in the blueprint. The value of the expanded child tax credit and when it would be phased out, that wasn't in the blueprint either, and you would need to know that information in order to make a reasoned, logical analysis. The blueprint also doesn't mention tax rates for small businesses and what deductions will be eliminated as part of the base broadening.

As we all know, an army of lobbyists, lawyers, and other folks have, since 1986, larded the Tax Code with a wide variety of deductions, credits, and other special preferences. What we need to do is clear out some of that thicket so we can lower the rates for everybody, so everybody gets a tax cut, and I mean everybody.

It is not going to be easy because we can imagine that army of lobbyists descending upon Capitol Hill trying to protect the special deals they were able to carve out of the Tax Code since 1986, but we have to do it.

None of these facts that would be important in order to conduct a reasoned and objective analysis was included in the framework, but all of them would have great potential to greatly move the final numbers. These, and many other details, are essential for any honest fiscal assessment of changes in our Tax Code.

When will we begin to see some of those numbers? We need to pass the budget resolution out of the Budget Committee this week—which we will. Then, after Columbus Day, we will come back and have a debate and a vote-arama to pass the budget resolution, which will equip us with the technical tools we need in order to pass a reconciliation bill.

Then the real work is going to be occurring in the Finance Committee on this side of the Capitol, where we will take the chairman's mark—the original bill which Senator HATCH will introduce at the committee—which will fill in a lot of these details. I predict that will be sometime around the third or maybe fourth week of this month.

Then we are going to have an amendment process. The real question in my mind is, Will our Democratic colleagues participate and make this a bipartisan bill? I hope they will.

I also want to mention two other related points that deserve mention but which were left out of the Tax Policy's report. One is, the committees in Congress will actually have the ability to come up with the details I mentioned. That will happen in the Ways and Means Committee in the House and in the Finance Committee in the Senate. There will be, as there should be, discussion, deliberation, and compromise as the normal legislative process works out.

There have been many around Capitol Hill who have said we don't have enough ''regular order.'' What that means is, we need to conduct the normal legislative process and have the committees actually do what they are designed to do—which is to have hearings and vote on amendments and pass the bill out so it is available to be heard on the floor of the Senate. Then the Senate has a chance to amend it, vote on it, and debate it.

The second point I want to make is, any analysis of tax reform must consider what will be the impact on economic growth that will result from it. As the Journal stated, if the rate of GDP growth speeds up from the Obama administration's pace of 2 percent a year to 3 percent, incomes would rise and revenues would increase to the Treasury by some $2.5 trillion. That is what is most often underlooked, including by some of the people who score these bills.

If we are successful in passing pro-growth tax reform and tax cuts and we can get this sleeping giant of an economy awake and roaring again just to get it to 3 percent—which is below the average growth of the economy over the last three decades—just at 3 percent, it would put $2.5 trillion more in the Treasury. That would be great because it would help us not only pay our bills, it would help us pay down the deficit and the debt.

Obviously, these are important factors to acknowledge. The best way to accomplish meaningful tax reform is to lower rates and simplify provisions across the board, to give Americans more take-home pay and have to spend less time hiring somebody just to complete their tax return. We can't simply throw up our hands, do nothing, and accept the status quo because American workers and job creators can't afford the status quo.

I am optimistic about the framework that has been released and look forward to working with my colleagues on the Finance Committee in the days and weeks ahead. What we have now is a useful starting point, and we need to fill in the blanks—and we will—so then we can have a debate based on the facts, not based on somebody's wild, fevered imagination about what the tax bill might look like.

One last point on that. We have the highest tax rate in the world for corporations and businesses. This used to be something that even the President of the United States, Barack Obama, back in 2011 acknowledged and said we need to reduce that in order to be competitive globally. We know too many of our jobs are moving overseas.

I mentioned yesterday that IBM, one of the largest businesses in the world, has more employees in India than they have in the United States. Now, there are probably varied reasons for that, including our Tax Code. Some of it is access to highly trained workers, lower costs of operation, and the like, but our Tax Code is a self-inflicted economic wound for our country, and the people who pay the price are the people whose wages are stagnant or people who are looking for a job and can't find one. We need to put more money back in their pocket, let them keep more of what they earn, and get this economy growing again.

PROTECT OUR CHILDREN ACT

Finally, just yesterday, the House passed a bill I introduced with Senators BLUMENTHAL, KLOBUCHAR, and HELLER called the PROTECT Our Children Act. This bill helps to stop the exploitation of children across the country and over the internet by reauthorizing the Internet Crimes Against Children, or ICAC, Task Force Program.

The Internet Crimes Against Children Task Force is a national network of 61 coordinated entities that represent 3,500 Federal, State, and local law enforcement agencies that investigate and prosecute child predators. They develop victim support programs, provide training and technical assistance, and advance forensic methods.

They also help facilitate community education to make parents more aware of this threat against all of our children so we can prevent internet crimes against children before they even happen. This is an issue I have cared about for a long time, starting with my service as attorney general of Texas. I saw firsthand how vulnerable children can quickly become victimized at the hands of some truly despicable individuals. I also learned about the resources it takes to stop and prosecute these predators. Like the Presiding Officer, who also served as attorney general, we know that not all of our jurisdictions have access to the same sort of expertise and resources so it is important to have this resource in order to help them investigate and prosecute these crimes.

Back in 2000, when I started it in Texas, we called it the Internet Bureau. It is kind of a quaint title these days. Now I think they call it the Cyber Crime Unit, but we call it the Internet Bureau to fight internet crimes like child pornography. Tragically, in this day and age, the internet provides a safe harbor for too many people who want to use it for their own nefarious purposes. It can be a difficult arena for our law enforcement to navigate, but this bill ensures that they will have the resources to fight cyber crimes and keep our communities safe by reauthorizing programs until 2022.

I am happy the House has now acted, and I am thankful for the work of my colleagues from Connecticut, Minnesota, and Nevada for joining me in this effort. I look forward to working expeditiously to ensure that we repass this legislation in the Senate as soon as possible.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

HEALTHCARE

Mr. KING. Mr. President, I rise today to talk about a subject that has been on our minds in recent weeks and months and, in fact, years; that is, healthcare—one of the most complex and confusing but important topics that we have to consider.

Before I get into the bulk of what I want to address, I want to make the point once again that as we are debating healthcare and debating who pays, how much they pay, whether it is the ACA or Medicare or Medicaid or private insurance or private pay, we also have to begin a serious discussion about the underlying cost of healthcare.

Regardless of who is paying, it is going to break us. If healthcare continues to grow in cost as it has over the last 20 years, it is going to eat the Federal budget, family budgets, individual budgets, and it is going to be something we absolutely have to address. Usually around here we don't address something until it is a crisis.

I would argue, as we are approaching 20 percent of GDP, with $1 out of every $5 in the country being committed to healthcare costs—more than twice as much as most other countries in the world, far more than any other country in the world—we have to address this issue.

Arguing about who pays is not going to solve the problem. That is important because in the interim, that is what is going to protect our citizens' coverage and what is going to protect our citizens from a healthcare disaster, a healthcare crisis.

I want to preface my remarks with—I think this is something we all need to be thinking about—how do we move beyond the discussion we are having now, not that it is unimportant, but we also need to move beyond the discussion and start talking about the underlying cost and why is it that Americans are paying virtually twice as much as anyone in the world for healthcare per capita—or as a percent of GDP or however you want to calculate it—without noticeably better results? In fact, most worldwide studies indicate the results of our healthcare system are not as good as those in many other countries.

It would be one thing if we were paying a lot of money and getting absolutely superior care across the board in our country, but that is not the case. In measurements such as infant mortality, longevity—standard basic healthcare indicators—we are not doing very well. Yet we are paying twice as much. There is something wrong with that, and we have to address it.

I want to talk about the Affordable Care Act. I want to start with the point that it is the law of the land. It is the law of the land.

I am rising today in sadness but also in anger because there is a lot of talk about the Affordable Care Act collapsing, imploding. It is not collapsing. It is being mugged. It is being stabbed in the back. It is being sabotaged deliberately and consciously by the actions of the administration.

I want to emphasize that this isn't about ideology. It is not about politics. It is not about who wins and who loses or which party is up or who voted or who didn't. This is about people. It is about people in Maine. It is about people, many of whom got care for the first time under the Affordable Care Act; lobstermen, small farmers, small businesspeople, individuals finally had a shot at reasonably priced healthcare.

It is not perfect by any means. I would never argue that. In fact, I have been working on proposals since the day I got here on how to improve it, how to fix some of the problems, how to make it better, how to have the effects be less intense on some parts of our economy. It is the law of the land. The impacts of what we do here or don't do here fall on real people—real people, in my case, in my home State of Maine.

The Affordable Care Act is not collapsing; it is being sabotaged. Here is a partial list.

In January, during the period of the last open enrollment, one of the first acts of the new administration was to cut the advertising on television, advising people that they had this healthcare option. Cut the ads, that is No. 1. That was in January.

Then they announced they were going to minimize the enforcement of the personal mandate. If you tell somebody you are not going to enforce something, that is an invitation to not abide by it, to not pay any attention to it. People can argue about whether that is desirable, but that is the law. To announce that administratively you are not going to enforce it, again, what does that do? It reduces the number of people who are going to get healthcare. That, in turn, undermines the individual market, and that, in turn, makes it less financially viable. That is a deliberate act that will undermine the viability of this law.

In April, there began a series of what turned into seven different threats from various people in the administration to not make the legally mandated CSR payments—the cost-sharing reduction payments—which are not bailouts to insurance companies but which were designed as part of the law to hold the rates down and to hold the deductibles down for those people buying coverage under the Affordable Care Act. Continuously threatening the reduction or the elimination of these payments has created an uncertainty in the marketplace that is now coming home to roost.

Just last week, Anthem announced they are leaving the Maine marketplace. They cited a number of reasons, but one of the chief reasons was the uncertainty created by whether these payments are going to be made.

Recently, the HELP committee had a series of hearings on this subject. They had a bipartisan group of Governors. They had a bipartisan group of insurance commissioners, health experts from across the country. I was at all but one of those hearings. I believe I am right in saying it was unanimous that we must ensure the continuation of the CSR payments in order to stabilize the market and reduce premiums projected to increase this coming year.

The number nationally is estimated to be about 20 percent—a 20-percent increase attributable to the failure to ensure that the CSR payments will be made because an insurance company, if they are setting rates, has to factor into their rates the risk of these payments not being made. The testimony is—it depends somewhat on the State, but roughly a 20-percent increase is attributable to just this fact.

If we could pass legislation here—unfortunately, we missed the deadline, but we may be able to work on that because the deadline was just last week. But if we could simply ensure those payments are made, that in itself would lower rates by 20 percent next year on a silver plan.

By the way, if those CSRs aren't made and the rates go up, ironically, that means the mandatory payments of subsidies to individuals under the Affordable Care Act will also go up. So it will cost the Treasury money—additional money not accounted for, roughly $200 billion over the next 10 years.

What else has gone on? In May, there was another one from the head of the Office of Management and Budget. The administration has not decided whether to pay the CSRs. That is a big red signal to the insurance companies: You can't count on this, so you better raise rates. In May, the budget was released. In the budget, there were drastic cuts in the call centers for the Affordable Care Act, in the in-person assistance, and in marketing. And just for good measure, they announced they were cutting the enrollment period in half, from 3 months to 6 weeks. What possible reason can there be to do that, except that you want fewer people to sign up? That is called sabotage—reducing from 3 months to 6 weeks.

Then, all along, the Health and Human Services Department has been monkeying around with the website, taking down explanatory material about the Affordable Care Act, taking down material indicating why this would be a good deal for people and, instead, putting up critical material.

On August 31, the administration announced reductions in outreach of 90 percent and cuts in assistance to people trying to navigate this system by 40 percent. This is complicated material. Any of us who have signed up for insurance—we all have the Affordable Care Act. Most people don't know that. But we had to go on the website and choose a policy for ourselves. It is hard, it is complicated, and to take away the people who are in the communities helping people work through these various decisions and weigh the different policies, the deductibles, and how to compare them is the same as taking away the coverage. It is an act of sabotage.

The most recent one I just learned about this morning. This is amazing. The Affordable Care Act is based on a website, healthcare.gov. We all know it had terrible problems when it started. There is no excuse for that. I was critical of it at the time. Those were problems that were not intentional.

Now intentional problems are being created. This is the one that really gets me. I just learned this morning that every Sunday during the bobtail enrollment period, the 6-week enrollment period, the website is going to be closed for 12 hours for maintenance. Isn't that amazing? For 12 hours on the one day of the week when many working people are going to have an opportunity to try to understand this system and enroll, they are going to be down from midnight Saturday night until noon on Sunday, the middle of the day on Sunday.

I want to go back to the beginning. This isn't about ideology. This is about seeing that the laws are faithfully executed. That is why they call it the administration. The administration is supposed to administer the laws, not unadminister them.

We are talking about people. Why does anyone want to have fewer people with insurance? I am at a loss to understand the motivation. I can understand if you don't like the ACA. If you don't like the ACA, let's work together and find ways to improve it and change it, but figure out how to keep people with health insurance.

The uninsured rate in America has fallen 50 percent because of the Affordable Care Act. That is an enormous achievement. It is one that should be celebrated, not sabotaged. That is what is so puzzling to me about this: fewer people with coverage and higher costs to the Treasury.

We can do better than this. These are all things the administration in good faith can say: OK, we don't like the ACA, but we are going to move beyond the politics of this and try to help people get the coverage they desperately need.

This is about real people's lives. This is about lifting the threat, the cloud of a healthcare disaster, both physically and financially, from families across America. We are talking about millions of families—not tens of thousands but millions of families. I don't get why we are deliberately trying to undermine and sabotage something that is so meaningful to so many people. As one can tell, it makes me angry. Mostly, it makes me sad because I know people in Maine who have benefited, who have gotten coverage, who did not have it before and who will not have it if this is taken away—people who need those navigators to help them, people who need to be able to use the website on a Sunday morning, people who need to have rates that are lower because the CSRs have been funded, and we are not continuously raising the uncertainty of that piece of this law.

We can do better. This is about the health of our people. I cannot think of anything more important. We can have different ways of getting there, but right now we have a law that is in place, and until we change it—and we should change it; we should fix it—we should administer it straight up, straightforwardly, as it was written and as it was intended. This is too important for politics, and it is too important for ideology. This is all about people and their health.

Thank you.

I yield the floor.

The PRESIDING OFFICER (Mrs. ERNST). The Senator from Utah.

TAX REFORM

Mr. HATCH. Madam President, last week I joined with the Secretary of the Treasury, the Director of the National Economic Council, our Senate majority leader, the Speaker of the House, and the chairman of the House Ways and Means Committee in releasing a unified framework for tax reform.

This is a big step in the ongoing effort to overhaul our Nation's miserable Tax Code. I have been in the Senate awhile, and I can only remember a few times when the White House and the House and Senate leadership were in agreement on an issue as complicated as tax reform so the current state of affairs is pretty remarkable. Still, as we made clear in the framework document, this is only a step; it is not a final product.

The House and the Senate tax-writing committees will be tasked with putting together legislation that is aimed at meeting the goals and principles that are outlined in the framework. Therefore, as the chairman of the Senate Finance Committee, my top goal at the moment is to produce a comprehensive tax reform bill that can get at least 14 votes in the committee because, without that, there likely will not be any tax reform. Yet, before we can get to that point, we have to pass the fiscal year 2018 budget resolution.

Make no mistake, the budget resolution is critical to our tax reform efforts. If we are going to move a tax reform vehicle in the current environment, we need a resolution in place with a workable reconciliation instruction that will allow us to produce a bill of sufficient size and scope to give middle-class taxpayers a pay raise, grow our economy, and create more American jobs.

As we all know, the Budget Committee will begin marking up its resolution later today, and it will include the type of instruction we need in order to produce a bill that will fix our broken tax system, boost economic growth, and give a pay raise to middle-class Americans.

I am grateful for the leadership of Chairman ENZI and all of our colleagues on the Budget Committee for their work in crafting the resolution, and I urge everyone who supports tax reform, whether he is in Congress or elsewhere, to support the budget resolution.

Once again, that is the next big step in this process, and it is an absolutely essential step. Once that is done, the Finance Committee will be able to move forward on crafting and marking up a tax reform bill.

Some have said tax reform is a do-or-die moment for the GOP. I wholeheartedly believe that to be true, not just because we might lose an election or that our poll numbers might go down, it is that Republicans have promised, for some time now, that we will deliver meaningful, comprehensive tax reform that will spur economic growth, increase wages and well-paying jobs, and simplify our existing system. We need to deliver on that promise and not just because we will suffer politically if we do not. We need to deliver because the cost of doing nothing—the cost of maintaining the status quo for the foreseeable future—will be too much for the American people and our economy to bear.

The last major overhaul of our Tax Code was 31 years ago, and in many respects, our current tax system was built for the economy of 1986 and is ill-suited for the needs of today. In the last 31 years, we have seen a dramatic increase in international trade and expanded globalization. We have seen the fall of the Soviet Union and the collapse of most centrally run economies, and of course we have seen the development and rapid expansion of the internet, which has, in many respects, remade the entire world several times over.

America no longer has a competitive Tax Code. Instead, we have a Byzantine system with exceptionally high rates and an array of overlapping and often less-than-effective deductions, exclusions, and credits. This is not just a parade of horribles trotted out by Republicans, these problems have been acknowledged by a number of prominent Democrats, like Presidents Clinton and Obama, not to mention our current Senate minority leader and the ranking member of the Finance Committee, Senator WYDEN.

We all know the system is not working. Still, in many respects, we have politics as usual around here when we talk about tax reform. While both parties have supported reforms in the recent past, including a number of reforms that are included in the framework, we are already hearing the same, tired arguments that come up every time Republicans want to talk about tax reform.

According to the opponents of reform, our ''plan'' will cut taxes on the superrich. Our ''plan'' will raise taxes on the poor. Our ''plan'' will harm the middle class. Our ''plan'' is a giveaway to greedy corporations. These are some pretty odd claims given that as of right now, no completed ''plan'' exists. We have a framework, and we are not calling it that simply for PR reasons. We have some basic principles and targets that the leaders have agreed upon, but as the framework makes clear, the Finance and Ways and Means Committees have been tasked with filling in the details and writing legislation.

Here are just some of the details that are not included in the framework:

Income thresholds for individual tax brackets. The framework includes rate targets for three brackets, but the breakdown of those brackets is still to be determined.

The size of the enhanced Child Tax Credit. The framework anticipates an increase, but it does not specify an amount.

The existence and rate of the highest bracket. Our document leaves room for the creation of a fourth bracket at the high end, but it does not include any rate target.

Safeguards to prevent abuse of the separate passthrough rates.

These are just some of the key details that need to be filled in.

My point is, no one can make any definitive statements or make any credible estimates about the fiscal impact of the plan until the committees do more work. Still, that has not stopped people from trying.

Last week, the left-leaning Tax Policy Center released an unattributed ''analysis'' of the framework that appeared to confirm a number of blanket claims that critics have made about our ''plan.'' As we all know, left-leaning pundits, liberal media outlets, and many of our friends on the other side seem to love the TPC, apparently because the TPC is willing to provide estimates and analysis about tax plans without waiting for all of the boring details.

We all remember well when the TPC wrote Mitt Romney's tax plan for him and claimed that he wanted to raise taxes on the middle class to finance a tax cut for the top 1 percent. Their analysis of the Romney plan—a plan that was not yet in existence beyond a broad set of principles—became the gospel for our friends on the other side, and their estimates were repeated time and again; never mind the fact that they did not have nearly enough evidence to support their assertions.

The TPC appears to be on the same track with regard to the unified framework. I guess they think they can get away with it again. Maybe they can. I don't know. The TPC's document from last week included a relatively precise estimate of lost revenue that they claim would result from the framework. It also estimated how much of the tax benefit of the framework would go to the top 1 percent of earners, again with a fair amount of precision. How they got to these results is, certainly, to me, a mystery.

There is simply no way for the TPC or anyone to deliver these kinds of specific estimates with the information that is provided in the framework. To get their estimates, they filled in blanks with numbers from other proposals, added a pile of exceptionally pessimistic and biased economic assumptions, and came up with a tax plan that, for all intents and purposes, is their own. Just because they say this analysis was performed on the unified framework and was not just a plan they made up themselves does not suddenly make their estimates credible.

Still, I expect to hear a lot about the TPC's ''analysis'' in the coming weeks. Some will treat their estimates as fact, and I expect we will see them cited in a few campaign commercials before too long. Breaking from any notion of professional accountability, the TPC's ''analysis'' was, according to the TPC's report, authored by the TPC's staff. Evidently, no one in an organization that describes itself as ''nonpartisan'' wanted to put their name on a document that would be used in such a partisan manner, but let's be clear. We cannot separate this kind of speculative ''analysis'' from the way it is being used by our friends on the other side. It has become fodder for more of the same partisan attacks.

In going forward, I hope the TPC and other think tanks will acknowledge the still undefined features of the framework, including the commitment to maintaining the current progressivity of the Tax Code, which will require adjustments in order to achieve. I think groups like the TPC can be helpful if they avoid the partisan criticisms and focus on shedding light and providing accurate assessments of various proposals. Everyone who has an interest in these issues should wait and let the tax-writing committees do their work.

In the Finance Committee, we are going to write a committee bill. Any Member who is sincerely interested in working with us will get a chance to contribute, whether he is a Republican or Democrat. We are going to have a markup during which the bill will be debated and amended in the light of the day. Thereafter, I expect that we will have a fair and open amendment process on the floor. Despite some odd claims to the contrary, the Joint Committee on Taxation will score the bill.

At the end of the day, people will be free to disagree with the final bill and to vote against it, but no one will be able to credibly claim that the legislation was written behind closed doors or that the American people did not get a chance to see what was in the bill and read accurate accounts of its fiscal and economic impacts.

I want to work with anyone who is willing to come to the table in good faith. I think the framework puts forward a number of general proposals that both parties can support. There is fertile ground for bipartisanship here if my Democratic colleagues are willing to set aside some of the unreasonable preconditions that they have put on their involvement in tax reform. The last time I checked, both Republicans and Democrats supported tax relief for low- and middle-income families. The last time I checked, reducing our uncompetitive corporate tax rate was a bipartisan objective. The last time I checked, both Republican and Democratic voters were in need of higher wages, more jobs, and a more competitive economy.

This is going to be a difficult process, whether it is bipartisan or partisan. There is a long list of sacred cows in our Tax Code, each of them with a constituency that will fight to keep them in place. We are going to have to eliminate a number of tax deductions and credits if we are going to be fiscally responsible, including a number of provisions that are, under the current system, pretty popular in certain segments of the country. The framework specifies two deductions that should stay in place because they benefit many in the middle class and they are designed to achieve important policy goals. Everything else is currently on the table, including items that I have personally championed in the past.

We have already seen stories about how Republicans are already divided on the fate of the State and local tax deduction. Make no mistake—that is a pretty popular deduction, particularly among Democrats, but it has some Republican supporters as well. I would remind my colleagues who are adamant about preserving the State and local tax deduction that the benefits of that particular provision skew heavily toward higher income earners, especially those living in high-tax cities and States. So if our main goal is to help the middle class, I would hope that there won't be many Senators who will fall on their swords in order to keep this particular deduction in place.

Still, nothing is set in stone, and most items are currently still up for negotiation. The State and local tax deduction is, like virtually every other tax provision, currently on the table, and we may very well have to pare it back one way or the other. We need to see how the numbers work out before we can speak definitively on this or any other tax policy item.

Before I conclude, let me just say that this is a once-in-a-generation opportunity. There is currently more momentum in favor of tax reform than at any other time in the past three decades. All of us should be willing to take advantage of this opportunity. All of us should be able to give in order to get a final bill done that will make sense and will get us back on track. I am hopeful that we can have a bipartisan effort here, but whether we do or don't, I intend to see that we get tax reform done and that we get it done in the best interest of our country, the best interest of our people, and above all, the best interest of the middle class.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

LAS VEGAS MASS SHOOTING

Mr. CASEY. Madam President, I come to the floor today for the second time this week to highlight the tragic human cost of gun violence. I will speak today about just one victim, but of course we are thinking as well about the 58 victims in Las Vegas. Not counting the killer in that total, the last count was 58 victims and well over 500 injured.

We have some sense of the gravity of the violence that played out in Las Vegas. I am not sure any of us can fully understand it, and some of us will never quite understand what happened there, but I think we have to dedicate ourselves to taking action. I will get to that in a moment.

REMEMBERING GERARD GRANDZOL

Madam President, today I am here to honor the memory of Gerard Grandzol, a resident of Philadelphia who lost his life to gun violence last month as he protected his 2-year-old daughter from carjackers. This was truly a senseless tragedy, one that took a father from his wife and two young daughters, one that robbed the Spring Garden neighborhood in Philadelphia of a man who was a beloved member of the community, and I think that is an understatement.

Gerard was known as Gerry. His wife Kristin and their 2-year-old daughter had welcomed a second baby girl into their family this past July.

In addition to raising his family and working at a legal recruiting firm, Gerry dedicated his time and energy to making his community a better place. As a member of the Spring Garden Civic Association, he was the go-to guy in his community, in the words of Philadelphia City Council president Darrell Clarke. Gerry was an avid hockey player, the neighborhood handyman, and the person who would man the grill at block parties and repair bikes for kids in the neighborhood. His neighbors and friends have spoken of his happy, magnetic personality and his willingness to help others.

You can tell how important Gerry was to his family, friends, and community. You can tell what an impact he had on the people he met because thousands of people lined up at the Cathedral Basilica of Saints Peter and Paul a few weeks ago to pay their respects to Gerry and to celebrate his life. The people who knew him are keeping his memory alive on his Facebook page, where they shared pictures of Gerry hiking, painting, playing hockey, full of life and surrounded by friends and family.

This is a man who became yet another victim of gun violence last month after he refused to give a pair of robbers his car keys because his 2-year-old daughter was in the back seat. This was a truly senseless act of violence that has shaken his family, friends, and his community. Two suspects in this terrible crime are now in custody, and I hope that proceedings in the justice system in Philadelphia can provide some measure of relief, some measure of comfort, and, we pray, even closure to the Grandzol family. Whatever relief it might provide, justice can't heal every wound. It can't bring Gerry back to Kristin, their daughters, and their family, friends, and neighbors. But we can make sure his memory lives on in the way we treat each other, and I hope we can honor Gerry's life by dedicating ourselves to improving the lives of our neighbors and working together to solve problems.

One thing I hope we can do here on the specific issue of gun violence is to work on legislation and policy that will at least—at least—reduce the likelihood that someone like Gerry will lose his life. It is part of a longer conversation. I won't get into the list of issues we should be working on—some of those I have outlined already—but we can't simply, as we often do, express condolence and pay tribute that is appropriate to those whose lives have been lost and those who may have been injured in Las Vegas and so many other places around the country. We have to do more than that. We can't stop with those expressions—those appropriate and essential expressions of sympathy and solidarity and commendation for the great work of law enforcement and emergency personnel. We have to do more than that.

Today, as we remember Gerry, we offer not only condolences but we offer prayers to his wife Kristin, to their daughters, and to the family and friends of the Spring Garden neighborhood in Philadelphia.

Once again, stopping there is not enough. There are plenty of examples of people who have lost their lives in a city like Philadelphia or in cities around the country that may not add up to the 58 deaths, may not add up to 500-plus injured, but when you take just one life—in this case, the life that we highlight today, Gerry's life—it is reason enough to come together to work on new approaches, commonsense approaches to, as I said before, reduce the likelihood. No one is suggesting that we can pass something that will be a magic wand to take away all of these acts of violence, but we shouldn't throw up our hands and say there is absolutely nothing we can do to reduce the likelihood that people will lose their lives due to an act of gun violence. I refuse to accept that as an American, that there is nothing we can do legislatively to reduce that likelihood or even, God willing, to substantially reduce the likelihood.

So when we are thinking about Gerry today, I hope we can commit ourselves to action and debate and maybe even reach consensus on legislation and policy to move forward in the right direction.

Madam President, I yield the floor.

The PRESIDING OFFICER. The Senator from Oklahoma.

TAX REFORM

Mr. LANKFORD. Madam President, I would recommend to this body something that is obvious to all of us. Our economy is stuck. We are in a bad spot of just treading water. Over the last 11 years, our gross domestic product—that is how much our economy is growing—has been 1.9 percent, and 1.9 percent is a tiny change.

Just to give you a perspective, over the last 100 years, there has not been a single decade when we have not had a year without at least 3 percent growth, until the last decade. Literally, our economy, is typically growing; that is, more jobs are being added, people are making more money, there is more happening, and we are selling more internationally. In America, over the last 100 years, it has just slowly grown and grown and grown until the last 10 years, and, then, it has flattened out. We are stuck.

Now, when I was younger, we had a record player in the house. Now, for all of you under 40, I would explain that a record player is kind of like a CD player, only it was larger and made of vinyl. But if I say that, then, all the under-20 crowd will say: What is a CD player?

Let me just say this. The big black pieces of vinyl that played music at my house occasionally would get stuck. The record needle would land in the same groove and play the same part of the song over and over. It was my job, as the youngest one in the house, to go over to the record and bump it and get it out of that. Our economy needs that.

We need to be able to get over to our economy, which is stuck in the same groove at 1.9 percent in this incredibly low-growth rate, and give it a bump. Now, that bump can come in a lot of ways: increasing international trade would be a great help, engaging more internationally, keeping our regulations common sense and as nonintrusive as possible so that small businesses and medium-sized businesses aren't panicked all the time of what the Federal Government is going to do to them with a new regulation. Just keep them common sense and simple.

How about making sure that there are fewer Federal forms and that the Federal forms that people have to fill out not only are simple to do but they don't duplicate over multiple different agencies. It would be good if people who worked in small, medium, and large businesses spent more time selling products than they did filling out a form for some Federal bureaucracy that is never going to read that form anyway.

The obvious way to be able to bump the record needle in our economy right now is tax reform. It is not the main thing that is going to do everything, but it is a pretty big element. If we can get tax reform done, it actually gives our economy a little bit of a boost. Now, I have folks that will say: How does that make a difference? When you do tax reform, why does that actually increase economic activity?

Well, quite frankly, people around the country and in my State of Oklahoma are struggling to be able to save money because their wages aren't growing at the same speed that everything else is going up in price. So people need to be able to save more money and to be able to have more money to be able to spend.

Also, we need to create more jobs and we need to get companies going again and actually developing more jobs. If people can actually get a job, if people can make more money at that job, and if people actually have more take-home pay, they spend a little more, they save a little more, and the company expands a little more. If each place does that a little bit, it dramatically increases our economy around the country, and we know it because we feel it.

Making the Tax Code simpler for every person in every business means people don't have to pay as much to have their taxes done. Maybe you can do your own taxes because it would be simple enough to do it, and it wouldn't cost so much. Accountants who work for businesses could go back to working for their businesses to see how they can make their businesses more efficient rather than spending all of their time just on tax policy.

I think we should follow the lead of the President on this. The President made a very clear statement. He said: Let's help our companies compete, but to do that we have to also knock down barriers that stand in the way of their success. For example, the President said:

Over the years, a parade of lobbyists have rigged the tax code to benefit particular companies and industries. Those with accountants or lawyers to work the system can end up paying no taxes at all. But all the rest are hit with one of the highest corporate tax rates in the world. It makes no sense, and it has to change.

So tonight, I'm asking Democrats and Republicans to simplify the system. Get rid of the loopholes. Level the playing field. And use the savings to lower the corporate tax rate for the first time in 25 years.

Did I fail to mention that the President who said that is President Obama? President Obama did, right down the hallway, in 2011, in his State of the Union address. That is what he said we should do: simplify the system, lower the corporate tax rate, and be able to deal with all of the loopholes that are in the system.

This shouldn't be a partisan issue. Everyone sees this, Republicans and Democrats alike.

So my focus is this. How do we actually get this done and not make it into a partisan food fight here but actually do what is right for the American people and help bump the economy to be able to help get us going again?

In my State—whether you live in Valliant, Gotebo, Healton, Sayre, Muskogee, Tulsa, Oklahoma City, or Lawton—this matters because everyone unfortunately pays taxes. Everyone knows it is a necessary thing, but we want to have it as simple as possible and to have it as low as possible, and we want to make sure it is as fair as possible.

So the framework has been presented this past week. It is a simple framework for how we deal with tax policy. It talks about consolidating our rates. We have seven rates now. We would drop that down to four rates. There would be a 0-percent rate, a 12-percent, a 25-percent, and a 35-percent rate.

Now, some folks have asked me about the 0-percent rate, because a lot of Americans say one simple thing: Every American is an American, and every American should pay a little bit in taxes. I would agree, by the way. But every American is paying some taxes. For those folks at the lowest end of the scale, I would propose dropping the rate to zero for them on income taxes, but they are paying their fair share in property tax, in gas tax, and in sales tax. They are helping their local fire department and their local police department. They are paying for the roads that are federally subsidized, based on their gas tax. They are paying taxes, but if they are not at a rate and at an income high enough to be able to survive at that rate, then let's drop theirs to 0 percent for income tax. They will keep some of the other taxes so they can still contribute to society and still be a part of this great Nation.

Dropping those rates down to the lowest bracket being 0 percent for income tax, then 12 percent, 25 percent, and 35 percent is a pretty standard rate. Quite frankly, this is something that was proposed in the Simpson-Bowles proposal before, which was a bipartisan proposal, for it to be able to come out, on how we can reform the system.

Eliminating the alternative minimum tax—do you want to talk about a complicated tax code? Basically, we have two Tax Codes. We have the standard Tax Code, and then we have the alternative minimum tax. Everyone who does their taxes has to do them twice to be able to evaluate which one of the codes they actually fit into. Now, if are using an electronic system, you lose track of it because the electronic system on the computer is doing that for you. But the AMT dramatically increases the complexity of the code. We should do away with that.

If we want to be able to protect the folks who are in the lowest bracket, then let's double what is the standard deduction. Right now the standard deduction is about $12,000. Let's double that to about $24,000. That $24,000 amount for families would mean that the first $24,000 of income that you would make as a family would fall into that 0-percent bracket. So you are paying zero income tax to the Federal Government until you make more than $24,000. That protects a lot of families in the lowest end of the bracket to make sure they are not falling into this.

Quite frankly, in Oklahoma, most Oklahomans just use the standard deduction. They don't itemize. Doubling the standard deduction would mean that for a lot of those specialized deductions that everyone else gets, it actually flattens that out. It makes it fair. The No. 1 thing I hear from people when they fill out their taxes is not only that they filled them out and turned them in, but they say: I have no idea whether I did them right. It was so complicated, and I don't know if it is right. Then, the second thing they say, though, right behind that, is this: Why is it that, when I read through the hundred pages of instructions on the 1040 form, every deduction seems to be for someone else?

So let's increase the standard deduction so everybody gets a flatter, simpler, and fairer system, and let's keep the biggest of the deductions that most Americans use, like the charitable deduction or the mortgage interest deduction. If there are any two deductions that most people use, it is those two. So let's protect those two in the system.

As for reducing the corporate tax rate, I have folks say that it only benefits the biggest businesses. I always smile and say: Those are actually people who employ people. If you reduce the corporate rate, that means they are more competitive internationally and that means they are not having to move their corporate headquarters overseas.

For years, as a nation we have used the carrot-and-stick approach on trying to keep businesses here in the United States; that is, if they go overseas, beat them with a stick and try to punish them for trying to move. Why don't we use the carrot approach? Why don't we find out why they are moving overseas and fix that? Many of these companies are moving overseas because of the very high corporate tax rate here in the United States. Let's fix that. Over the decades, many of our competing nations have done that. We should fix that. That increases the number of jobs, that increases economic activity, and that keeps American jobs in America.

We should deal with the child tax credit and continue to be able to protect that for families.

We can deal with how we do expensing. Now, if you don't run a business, that doesn't matter much to you. But if you are the one who owns the small business, you understand how expensing works. If you have a cost to your business this year and if you can't write it off in this year, you have to expand that out, and you know that slows you down.

Here are the basics. If you are running a small business and you need to buy a new pickup for your business, if it takes you years to be able to depreciate that out, you are slower to do it. But if you know you can depreciate it out this year in your business, you are more likely to buy that. So that business buys a new truck this year. Well, that not only benefits that business in having new equipment, but it also benefits the Ford dealership down the street that actually sold them the truck, and it benefits all of the people in the area who helped supply that vehicle. So it trickles down through the rest of the economy.

There are ways to be able to accomplish all of these things and to be able to be as simple as we possibly can be.

There has been a lot of conversation about worldwide taxation as well. People seem to get confused on that area because most people don't live in that world. Here are the basics of it: Right now, if you are an American company and you are selling things overseas and doing business overseas, when you make a profit overseas and you try to bring that money back, you get taxed overseas at their tax rate, which you should, in that country you are making the product and selling it, but you get taxed again when you bring it back to the United States. We are the only country that does it that way.

If we will just simplify the system, it will actually encourage companies to be able to stay in America and then do business all over the world rather than moving their company out of America. It is a simple way to be able to do it, and it is a way that we can do and should do. You will hear the term ''repatriation,'' and that is really what it is about. It is Americans being able to move their money from overseas accounts back to the United States and get that money moving.

There was a lot of conversation about the stimulus plan back in 2009 trying to get almost a trillion dollars of government money—that is money from you and me—and to be able to move that around in a stimulus package. Let me give you the figure. Right now, it is estimated that American companies have about $2.5 trillion of private money parked overseas that they are not going to bring back to our economy because of the high cost of the tax coming back. If we were able to change that system, $2.5 trillion of private money would move from overseas back into the United States. What effect would that have on our economy? I would stipulate that it would be a pretty dramatic effect that it would have on our economy.

We can fix this. We can resolve this. This shouldn't be as hard as we are making it, and it can be a bipartisan approach to be able to address some basic things—taking care of our families, making sure we are watching out for those who are in poverty, simplifying the code, making sure deductions aren't for a few but that they are spread out across the way that we handle it, protecting things like charitable giving and the mortgage interest deduction and things that most Americans use. These are the parameters we are trying to be able to work through over the next couple of weeks.

Hopefully in the coming months, as we work through all the details in the committee process with amendments and coming to the floor and being able fight our way through the process, we will be able to actually get to a decision that will help us long term as a nation. This is something that can and should be resolved. It is one of the issues I have to raise to this body again.

This body has had a hard time actually moving on the biggest issues we face as a nation because the rules of this body prohibit us from debating them. The rules haven't changed over the past multiple decades, but the way we operate has. The American people are ticked about it, and rightfully so. The Senators in this body are frustrated with it. May I remind us that the rules of the Senate are set by the Senate? So if we are frustrated with the rules, we should address them.

Many of you have heard me speak about this in the past.

There are three basic rule changes that I think will change dramatically how business gets done in the Senate. The biggest one is the filibuster rule. We have two filibusters for every single bill that comes up. There is one at the beginning. You have to get 60 votes to start debate; you have to get 60 votes to stop debate; then the bill passes with 51. That needs to change. We should take away the first 60 votes at the beginning. We should be able to get onto a bill. Regardless of whether it is Republicans or Democrats in the majority, the majority party should be able to bring up a bill and debate it without being stopped. Let's bring up any issue and actually debate it. Let's not inhibit debate in this body. If we can't find agreement, keep the 60 votes at the end of it so we can keep the debate going until it gets resolved, but we should be able to debate the issues.

The second big issue is that we have to deal with nominations in an appropriate time period. Currently, my Democratic colleagues are forcing the long periods of time in debate for every single nominee who comes up. I had folks say that is what Republicans did in the past. That is actually not true. This is the first time it has happened like this.

This week, we are going to move four nominees for the President in 1 week—four. Under the current structure, it will take 11 years for President Trump to get his staff. Let me give you a barometer of where things have been in the past. As of yesterday, President Trump had 153 confirmations. At this same point, President Obama had 337 total. President Bush had 358 total at this same point. President Trump is not getting his nominees heard, and they are being slow-walked through the process.

We have to fix that. A simple way to fix it is to allow only 2, 4, or 8 hours of debate, not this protracted 30 hours of debate per nominee. It is already a resolved issue. Everybody knows it. These individuals have already gone through committee. They were already voted on in committee. By the time they get to the floor, it is resolved. The 30 hours of debate time is purely delay tactics. We should be able to resolve that within 2, 4, or 8 hours total.

Here is a radical idea: If we want to get the Senate going again, we can agree to a rule change that would allow for what is called dual-tracking. We would do nominations in the morning and legislation in the afternoon. Right now, we can only do one thing at a time in the Senate, so while we are waiting on a nomination vote, everything waits until that is done. It slows down the process. Why can't we do nominations in the morning and legislation in the afternoon?

There are basic rule changes that will help that are not partisan issues. They are designed to get the Senate moving regardless of who is in the majority. We have to resolve this long term. If we don't, the American people will continue to be frustrated, and we as Senators will continue to be frustrated.

DETENTION OF DR. ANDREW BRUNSON

Madam President, this weekend is an anniversary I don't like bringing up. One year ago this weekend, a gentleman named Dr. Andrew Brunson was detained in Turkey. He has been a pastor in Turkey for more than 20 years, and he is a U.S. citizen. He has faithfully served the people of Turkey for two decades. A year ago this weekend, he was picked up by local authorities and was detained for months and months without charges. He was just swept up and held.

Things are changing rapidly in Turkey right now. Turkey is not the same NATO ally and friend of the United States that they have been. The leadership of Turkey is radically changing the nature of that very open democracy and is shutting it down to become more and more of an authoritarian government. American citizens who do business there, who do mission work there, who have friends and family there, need to be aware that Americans are being swept up and detained without charges and held. In the case of Dr. Brunson, he has been held for a year. I have to warn fellow Americans that Turkey is not necessarily a safe place to do business in and travel to anymore.

Right now, Turkey has the authority to release Dr. Brunson. He is an American citizen and a pastor. They have the ability to do that.

Recently, the Appropriations Committee passed an amendment in an appropriations bill giving additional authorities to our State Department to take action against Turkish officials who hold American citizens like this and to put specific sanctions on those individuals. I hope that in the days ahead, our State Department will use that tool in their toolbox to apply pressure on the Turkish people to not impose arbitrary detention on U.S. citizens. We can push back on the Turks.

I hope that in the days ahead, the Turkish Government turns back around to more of an open democracy. They have been a nation in the past that was historic for their stand for religious liberty and democracy in that region. We would like to see a Turkish ally that still stands for religious liberty and the protection of all citizens in the days ahead.

With that, I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

TAX REFORM

Mr. WYDEN. Madam President, as the ranking Democrat on the Senate Finance Committee, I followed the Senator's comments with respect to taxes and the debate over tax reform with considerable interest. I will just tell you, my goodness, how I wish we could have what the Senator called an uninhibited process with respect to the debate over tax reform. I have written an actual bipartisan tax reform bill with our colleague who is now part of the Trump administration, Senator Coats.

Unfortunately, what our colleague laudably called for is not on offer. The Senate majority leader has said that he intends to use reconciliation—the most partisan process for considering tax reform. When we were talking about healthcare, which is one-sixth of the economy, we had the same process—reconciliation, all partisan. Now we are talking about taxes that involve the whole economy, and we are seeing the Senate majority leader say once again that it is his intent, his preference, and his plan to use that same process. I sure wish the world was like my colleague has called for because I have written a bipartisan plan.

What is so striking is that the Senate majority leader has called for 20 hours of discussion, which is essentially what you get with reconciliation, as opposed to what happened when Ronald Reagan and a big group of Democrats got together in 1986 and spent a whole month on tax reform.

So before the Senator leaves—and it is a pleasure to serve with him on the Senate Select Committee on Intelligence as well—I sure wish the world was along the lines of what my colleague has called for. Perhaps he can use his intellect and energy to persuade the Senate majority leader to use that process on taxes because that is what some Democrats have called for.

I can just tell my friend, given my interest in the subject, which goes back well over a decade—we have a bipartisan proposal written, coauthored by a member of the President's Cabinet, so we would very much like to have what the Senator is talking about.

Madam President, I rise now to oppose the nomination of Eric Hargan to be Deputy Secretary of the Department of Health and Human Services. This is the No. 2 position at HHS, the chief operating officer. Of course, with Secretary Price's departure, Mr. Hargan would fill the top spot if he is confirmed.

My concern is that I don't have any confidence that Mr. Hargan is going to lead the Department in a different direction than it took under Dr. Price. Last week, the country watched as more and more details emerged about Secretary Price's travel. In my view, the flights were an abuse of office.

In my view, from the very outset, there was reason to be concerned about Secretary Price and how he would handle the public trust. Ever since our committee received the Price nomination, it was clear that he had a little trouble following the rules when it served his own personal interests rather than taxpayers. He used insider information from a fellow Congressman to get a sweetheart stock deal that made him hundreds of thousands of dollars. He frequently bought stocks in industries that he was overseeing as a Member of Congress. He pushed healthcare legislation that benefited industry insiders rather than patients.

He was confirmed on a party-line vote, and it wasn't very shortly after that that he proceeded to go forward with what I and others consider a sabotage campaign that, in effect, has been executed since day one. He was a top salesman for TrumpCare. He came before our committee and made countless other public appearances in which he willfully misrepresented the massive scale of the harm TrumpCare would have done to American healthcare. He also appeared on national television and argued, in effect, that healthcare funding cuts aren't actually cuts. He denied that individuals would lose health coverage or see increases as a result of TrumpCare, even after there were independent analysis showing that was wrong. Then, of course, he flew about the country scaring folks who just wanted affordable healthcare.

As far as the President's promise to bring down the high prices of prescription medicine—that was a promise the American people heard stop after stop on the campaign trail in 2016. That promise is nowhere to be seen or heard from at this point. It is my hope that the President's next pick to lead Health and Human Services will follow through on what the American people were told in the campaign they were going to get—lower the cost of healthcare and get our citizens covered—but that nominee hasn't been put forward.

In the meantime, Mr. Hargan's nomination has him in line to serve as Acting Secretary. I will tell you, having examined the record as closely as I could, I don't think there is any reason to believe Mr. Hargan would deviate from Secretary Price's ideological agenda that included a constant effort to undermine and in my view sabotage the implementation of the Affordable Care Act. This campaign is driving up premiums and confusing Americans who just want to be able to see a doctor and get affordable healthcare services.

I am going to tick through some of the actions the administration has taken that would undermine the upcoming open enrollment period and the effect that is going to have on our people's healthcare costs.

First, just a few weeks into his tenure, Secretary Price cut the enrollment period. This is the period during which Americans sign up for health insurance. We are talking about a private marketplace. I am really struck by this debate about the role of government. We are talking about a private marketplace where private healthcare plans offer coverage. Secretary Price cut the enrollment period for private healthcare in the private marketplace in half. People across the country used to be able to sign up for healthcare from the beginning of November until the end of January, and now they have literally half that time. That is going to cause a whole lot of disruption for people who are working hard and living their lives rather than trying to follow every little press account from Washington, DC.

Let's imagine for a moment a 29-year-old who just got locked out of the healthcare system because he has had a 3-year routine of signing up for health insurance around the new year. That is exactly the kind of individual the private insurance market needs to attract in order to hold costs down—a young person who is probably signing up right toward the deadline.

Then think of the single mom with two kids who marked January 30, probably with a big, bright pen on her calendar because she cut it close to the end of enrollment last year. Her life is busy enough. She doesn't read trade publications from health industry sources to see what is happening with open enrollment. Because of the early enrollment cutoff, this mom and her family, who just want affordable, private healthcare from the private marketplace, are going to be locked out.

The Department of Health and Human Services is taking the healthcare.gov website offline for maintenance on all but one Sunday during the open enrollment period. The fact is, Sunday has been one of the most popular times for well-meaning assistance groups to help folks get signed up at community centers. It is like the State Department of Transportation blocking the highways and digging up the blacktop with construction crews every Monday morning during the peak commute time. It is just the opposite of common sense.

The Department is kneecapping the programs that are designed to get highly trained people. These are folks called navigators, and what they do is get out into the communities and go to various places where they know a lot of folks aren't signed up, and they help them get signed up.

The Department of Health and Human Services has slashed the budget for getting the word out, including zeroing out the budget for TV ads. That has been a big factor in getting enrollment up in the past.

Let's be clear about what the Department has done under Secretary Price's leadership. They have been working overtime to make it harder for people to get healthcare, plain and simple.

The sabotage doesn't really end with just making enrollment a headache. The administration continues to dangle the threat of cutting off cost-sharing payments as if it were a political gain without consequences in the real world. In State after State after State, insurers have made it clear that this gamesmanship is causing premiums to go up. If the payments are cut off, families will face premium increases of hundreds of dollars or more, and it is all because they are searching for a political trophy.

I want to talk about what this means for private sector healthcare. When you have the President and the previous Secretary of Health and Human Services pouring gasoline on the fires of uncertainty in the private health insurance marketplace, it makes it very hard for insurers to make the calculations that are involved in spreading risk and getting people signed up and pricing products.

The reality is, an administration that says they really care about the private sector—the President continually says that he is from the business community and he wants to be sensitive to private sector economic forces. The last thing you would do is pour all this uncertainty into the private healthcare landscape, which is what they have been doing with the gamesmanship in terms of whether they are going to pay these cost-sharing payments so that folks who face big deductibles and extra prices for medicine and the like would know there is going to be help in their health plan for those costs.

The Secretary was out jetting all about, spreading falsehoods about the private healthcare landscape. Sometimes he would say that it would be collapsing, and I would say: We know a lot of people who are trying to stabilize it, but you are making it harder by pouring all this gas on the fires of uncertainty.

While this was going on, they were also neglecting to work with States. For example, Oklahoma designed a reinsurance system intended to stabilize the private insurance market and control costs, and they sought a waiver application to the Department of Health and Human Services. But the Department of Health and Human Services didn't get around to approving it in time to help Oklahomans in 2018, so the State just pulled their application.

I have been a strong supporter of these waivers. I authored a provision in the Affordable Care Act, the innovation waiver, 1332. For the Secretary to not work with Oklahoma in a timely way and in a way that would stabilize the private insurance market is not what those of us on this side are in favor of.

There is no reason to believe Mr. Hargan would come in and clean up the mess. In my view, many States want to see stable or reduced premiums this coming year, but so far the Department is just marching in lockstep with the status quo. The President apparently is committed to continuing this kind of mismanagement and willful wrongdoing. Mr. Hargan has made clear what his stance is on the Affordable Care Act in plenty of public statements.

Beyond this question of undermining the Affordable Care Act, we were also particularly troubled that Secretary Tom Price shared the Trump administration's abysmal record of responding to oversight letters from Congress, especially the Democrats. As far as I can tell, some of this is shared on both sides.

I think this is profoundly undemocratic, and our obligation to perform oversight as Members of Congress is derived from the powers laid out in the Constitution, in article I. The issues we raise in oversight inquiries to the Department of Health and Human Services relate directly to the well-being of people in North Carolina, in Oregon, and everywhere in between. I don't think Senators on either side, Democrats or Republicans, do it for sport. But the administration's behavior is not that of a government that sees itself as answerable to the public—either that or it just doesn't have good answers as to why it constantly, constantly is out there undermining private health insurance markets to make it harder for people to get affordable healthcare. Either way, they aren't doing their jobs, and they aren't putting the interests of the American people first.

Members on both sides of the aisle have expressed concern about the Department of Health and Human Services stonewalling important oversight issues presented by Members on both sides. Chairman HATCH and Senator GRASSLEY are two very senior Republicans. Chairman GRASSLEY and Chairman HATCH deserve a lot of credit for calling out the Trump administration on this lack of responsiveness to basic oversight.

The fact is, what our committee has heard is basically a lot of sweet talk from nominees about how, of course, they are going to be responsive, and then they go out, and it is business as usual. We see them for that confirmation hearing, and there is not much of any kind of response when we ask the questions.

I will not support Mr. Hargan's nomination today. In my view, under Tom Price and this administration, the Department of Health and Human Services has done a miserable job of working to improve the health and well-being of the American people. The irony is, it seems that one of the objectives from day one was to set out and try to accomplish that, to make it appear that there were problems when the Affordable Care Act was being implemented. Instead of rolling up their sleeves and tackling it, the idea was to try and get an ideological trophy: Let's tell the American people that everything about the Affordable Care Act is horrible so we can get it repealed.

The Affordable Care Act is far from perfect. In fact, when we were debating it, I had an alternative plan. We had seven Senators on both sides of the aisle. It was a bipartisan plan, but that is history.

The Affordable Care Act has made an enormous difference for millions of Americans. What we ought to be doing is working together to improve it. There are plenty of ways in which this Senate and an administration that really want to accomplish that can work together in a bipartisan way.

What I have been more interested in than any other aspect of public service is to work in a bipartisan way on healthcare. That has been my No. 1 interest. So nothing would please me more than to be able to say: OK. We have an official who is going to break with the past and, instead of trying to make the implementation of the Act as bad as possible, is prepared to roll up his or her sleeves and make it as good as possible. Unfortunately, that person is not Mr. Hargan. I urge a no vote.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. TILLIS). The clerk will call the roll.

The bill clerk proceeded to call the roll.

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

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

NOMINATION OF RANDAL QUARLES

Mr. BROWN. Mr. President, today we are considering the nomination of Randal Quarles to be a member of the Federal Reserve Board of Governors.

Since 1984, Mr. Quarles has revolved between the public and private sectors. He was most recently the director of the Carlyle Group from 2007 to 2013, and then founded Cynosure Group, an investment management company.

I appreciate Mr. Quarles' willingness to serve the public once again, but I don't think he is the person we want in this important role at the Federal Reserve.

The financial crisis devastated communities in my State and across the country—devastated in terms of lost jobs, foreclosed homes, and evaporated savings. We have made a lot of progress in the 7 years since we passed Wall Street reform. The Vice Chair of Supervision at the Federal Reserve, a position created in Dodd-Frank, is supposed to look out for our financial system and make sure that our financial system is sound.

Mr. Quarles served as Treasury's Under Secretary for Domestic Finance in the years leading up to the 2008 financial crisis. It was his job to coordinate oversight of the financial industry. Many of his statements, however, leading up to the crisis were far too credulous. He seemed to believe whatever the banks were telling him. They were far too credulous when it came to industry claims that we simply need not worry; the economy is in good shape and we don't have to worry about a credit bubble.

In the early 2000s, while at the Treasury Department, Mr. Quarles espoused the following view of the role of regulators in financial markets. It is a long quote, and I will quote him directly:

Markets are always ahead of the regulators, and frankly that's how it should be. It's analogous to the advice that my father provided me that "if you don't miss at least two or three planes a year, you're spending too much time in airports." If the regulators aren't a little behind the market in a few areas at any given time, they would be stifling innovation and evolution. The regulators' task is to promote investor protection, while ensuring that prudential and supervisory activities do not stifle efficiency gains. For effective regulation, the regulators must work with the markets.

I am not sure where to start on picking that apart. More importantly, it is showing that someone who says that shouldn't be in charge of financial regulation at the Federal Reserve.

He said at his Senate nomination hearing: "That is probably the most unfortunate use of language that I ever made, and I do not stand behind that statement." That is what he said when presented with these words at his confirmation hearing. He made other similarly unfortunate statements in the years leading up to the financial crisis.

In 2006, as Under Secretary for Domestic Finance, he discussed the prospects for an impending financial crisis. This was before things looked really, really bad. He said:

How would our current financial system stand up to this sort of canonical crisis? On the whole, I would say that the U.S. economy is well positioned to weather such a retrenchment in risk-taking.

This was about a year and a half before the economy began to implode. He was in a high position in the Treasury Department, and he had access to all of the information he might possibly want, and he said that the "economy is well positioned to weather such a retrenchment."

In the same speech, on the potential harm posed by increases in mortgage payments for families with exotic mortgages he said:

While that is certainly a large number, it represents only a small hit to aggregate personal income. Moreover, market reports indicate that borrowers using such non-traditional mortgages tend to be upper income individuals that can manage a sizable increase in their mortgage payment.

He concluded by saying, again, in 2006:

Fundamentally, the economy is strong, the financial sector is healthy, and our future looks bright. We will surely face challenges in the future, but we can take comfort in the knowledge that our economy and financial system have proven remarkably resilient to all manner of adverse shocks in the past.

That was a lot of comfort to the millions of Americans afflicted by the financial crisis.

My wife and I live in Cleveland, in ZIP Code 44105. The year after Mr. Quarles made that statement and the economy started to really tank, my ZIP Code had more foreclosures than any other ZIP Code in the United States. I know what that does to a neighborhood.

I am not confident Mr. Quarles took to heart the costly lessons of the financial crisis. He seems far too ready to relax the rules for Wall Street and those who protect consumers. He is another example that this administration, which said it wants to drain the swamp, instead looks like a retreat for Goldman Sachs executives. The number of people on Wall Street who have influence on our government is just far and away worse than we have ever seen it.

Putting Mr. Quarles—who should know better but apparently doesn't, from his statements—at the Federal Reserve, in charge of financial regulation, is just the wrong thing. In 2015, when asked about Dodd-Frank, he said:

The macro issue is that the government should not be a player in the financial sector. It should be a referee. And the practice, and the policy, and the legislation that resulted from the financial crisis tended to make the government a player. They put it on the field as opposed to simply reffing the game.

How could he think that, when he was part of the government when it didn't do its job and didn't do the job that regulators are supposed to do? In response to questions for the record at his nomination hearing, he stated: "My approach to policy making, and particularly to regulation, has been that the discretion of policy makers, and particularly of regulators, should be as constrained as possible."

He is really saying: Let Wall Street do what it wants to do; let Wall Street run the financial sector of our economy, and government regulators should sort of step aside.

As vice chair for supervision and as a Member of the Federal Reserve Board of Governors, Mr. Quarles will be making decisions about risk-based capital, leverage and liquidity requirements, resolution plans, concentration limits, risk committees, stress tests, and other important safeguards put into place after the crisis for the Nation's largest banks. The crisis showed we need strong financial watchdogs, not, as he said, "constrained" ones. If confirmed, I am not sure who Mr. Quarles will be working for, taxpayers and working families or Wall Street.

Let me close by reminding my colleagues that, last Congress, the Banking Committee refused to consider President Obama's nominees to the Federal Reserve Board. Mr. Quarles is the first nominee President Trump has chosen. There are currently three other vacancies. The term for Chair of the Federal Reserve expires early next year. Because of that, President Trump will likely fill at least five of the seven Federal Reserve Board seats, which are 14-year terms.

Again, if the first one is someone who is so close to Wall Street, what does that tell you about who is in the White House? What does it tell you about the advisers in the White House? What does it tell you about that executive retreat for Goldman Sachs I talked about in the White House?

If all the nominees to the Federal Reserve are like Mr. Quarles, average Americans may once again pay the price. We can't return to a time when financial watchdogs are asleep on the job.

There seems to be a collective amnesia in this body, in the White House, and in the Banking Committee about what people in our country went through in 2008, 2009, 2010, 2011, and 2012, which was, in large part, because of the influence of Wall Street in our government. We can't let that happen. That is why I urge my colleagues to oppose the nomination of Mr. Quarles to the Federal Reserve.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

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

The PRESIDING OFFICER (Mr. COTTON). Without objection, it is so ordered.

TAX REFORM

Mr. BLUNT. Mr. President, I am not aware of any Missouri constituents, for whom I work, who wouldn't like to see a tax code that was simpler, fairer, that did more to create jobs, that was better for individuals, and one that they understood. I don't have anybody come up to me and say: What can we do to complicate the Tax Code further, or what can we do to make us less competitive, or how much more of my money would you like to have to do what you think the government ought to do? I don't have anybody say that to me.

We are now at a time when we have the tools available. We have the focus available that will allow us to move in the right direction. For almost a decade now, hard-working families and hard-working individuals have had to deal with a below-average economy and with below-average wage growth in that below-average economy. Surely, we don't want that to be the new normal.

I kept hearing the last 3 or 4 years that 2 percent growth is what we should expect now. The growth since World War II has averaged 3.4 percent for over 70 years. Suddenly, we were told: No, 2 percent is the best we can do.

I understand that, even counting the Great Depression, growth in the entire 20th century was over 3 percent. What do we need to do to get our economy growing in a way that creates better opportunities and better jobs?

Why would it create better jobs? Because you have people who are looking for workers who are more eager to pay and keep a workforce in a growing economy than you do in an economy that is not growing. You have people who understand they can compete better if they have a workforce that is the workforce they want rather than the workforce they just happen to get and that there is competition for that workforce. So our goal here in tax reduction and tax reform should be to help families and individuals keep more of their hard-earned money, to empower people to invest in their own future in ways that we currently are not encouraging or just simply not allowing because we don't let them take enough of their money home from work that they make at work, and to make it easier for families to see a pathway toward success and not to penalize people when they make the right decisions.

The tradition has always been this: If you want more of something, you don't tax it. You don't regulate it. You encourage it.

We need a tax code that encourages more success, that encourages higher take-home pay and better jobs. Most people don't realize that the individual income tax is still the biggest source of Federal money. More than half of all Federal taxes collected come from the income tax.

One of our goals should be how do we get more taxpayers and not how do we make more from the taxpayers we have. Perhaps the greatest voluntary compliance in the history of the world is how Americans have complied with the income tax system.

The more Americans think the system is fair and understandable and everybody else is being treated the same way they are being treated, they are much more likely to comply with that system than a system where they hear: Well, some company made a lot of profit, but because of the complexity of the Tax Code, they paid zero taxes, or this neighbor has figured out that and that neighbor has figured out that, and because of the Tax Code, you work just as hard as they did, but the Federal Government somehow got a lot of your money because you hadn't set up your tax planning in the right way.

Tax planning doesn't need to be that difficult. Right now the Tax Code has seven individual rates. We are proposing three individual rates, which maybe could go to four, but that would still be barely half the number we have, even if it got to four. There are seven individual rates, and there are more than 100 deductions, credits, and exclusions that people use when they fill out their tax form. American people collectively pay billions and billions of dollars just to figure out how much of their money the Federal Government is going to get.

Most people would like to have the certainty of a postcard form that you fill out, but instead they see this system that has gotten increasingly complex, often not indexed for inflation. So you start with something that you think is only going to apply to a few people, and, before you know it, it applies to a whole lot of people.

I think that when the alternative minimum tax was added to the Tax Code, there had been 155 wealthy individuals who hadn't paid any income tax. So the Federal Government decided, and Congress decided, that we are going to put the alternative minimal tax in to be sure those 155 people, who are clearly wealthy people, are going to pay income tax. No matter how much they have gamed the tax system, they are still going to pay an alternative minimum tax. This was just a few years ago.

By 2015, the 155 had gone to 4.4 million people who paid the alternative minimum tax. It is unbelievably successful if you are trying to collect people's money in a way they don't understand. It is not very successful if all you were trying to do was to prevent 155 wealthy people a couple of decades ago from being able to not pay any tax at all. They took a shot at 155 people and wound up hitting 5 million.

That is unacceptable. That is not what the Tax Code is supposed to do. We need to work hard to simplify that. There are 14 pages of instructions that tell you or, more likely, your tax preparer how to comply with the alternative minimum tax guidelines.

I don't have the one page with me, but I was handed the one page of instructions for the Tax Code from 1913. By the way, the estimate was that not only not many people would pay it, but nobody would ever pay it because you didn't pay anything unless you made at least $3,000, which in 1913 was a lot of money. But it was one page of instructions. Now we have 1 page of index to the 100 pages of instructions, and 14 of those pages are just for the alternative minimum tax. When you fill the form out, there are 64 different lines that you use to calculate now how almost 5 million people are impacted by a part of the Tax Code that was designed for 155 people.

We can do a better job. We can do a better job of being sure that hard-working families get to take home more of the money they have earned with that hard work. We can also do a better job with the rest of the Tax Code to make sure we are creating the kind of opportunity for us to compete as a country, for us to compete as a nation, for us to be more fairly aligned with the other countries in the world that we compete with, and to make sure those hard-working families have better jobs with more take-home pay to start with.

If you are working hard for a living—and Americans do; we are a working country—the best of all circumstances is that you have a better job than you used to have and less money comes out of every dollar you make than used to come out of every dollar you make, and that needs to be our goal. Whatever we do on the individual side needs to be focused on that. Whatever we do on the job-creating side needs to be focused on that. If we do that, we will not have the people we work for come in complaining: What have you done? The Tax Code is too simple now. It is too easy to fill out my tax form. I am walking out on Friday with more money than I used to walk away with, and, oh, by the way, they tell me there is a better job about to develop that I can apply for.

That is what we ought to do. I hope we keep focused on that and get this tax bill passed this year.

I think the Senator from Georgia has come to talk about this same topic, along with Senator BARRASSO from Wyoming.

I yield the floor.

The PRESIDING OFFICER. The Senator from Georgia.

Mr. ISAKSON. Mr. President, I thank the Senator from Missouri. I make the point that I have enjoyed the last 19 years serving with him in the Congress of the United States. He was elected 2 years before me to the House of Representatives. I came a little bit later, but I preceded him in the Senate in 2004. He has been great to work with.

The Show Me State of Missouri is an awful lot like my State of Georgia. They are proud of their country. They are proud to be Americans. They are proud of the chance to have an opportunity to make an honest living and want to be a part of a country that continues to grow and have prosperity for the future.

We had a hearing in the Finance Committee yesterday where there was an interesting study I had not seen before. It had been done by a Harvard student, who I assume was correct. Ninety percent of the people born in the 1940s ended up making more than their parents did when they went to work. But only about 40 percent of the people born in the 1980s will end up making more than their parents did, meaning that as we have gone along the way since World War II, we have taken more and more away from the opportunity in the earning level and more money has gone to different places, like taxation.

Personally, I think the Finance Committee and the leadership of the Big 6, so to speak, have done us a great favor to open the debate on tax reform in America. Unlike some of the debates we have had recently, this debate is open-ended. We are starting with a framework, not an absolute dictate but a framework. We are talking about an opportunity we have to see if we can lower the burden of taxes on the American people, while incentivizing the American people to work more, to make more, and to earn more.

There are two ways to increase revenue to the government. First, you can increase the rate of taxation. But then you are not necessarily taking in any more money. You might incentivize somebody to go somewhere else. The other way is to improve the opportunity to make money and the atmosphere in which people make money so they invest their time and effort and they grow their revenue, which grows the revenue of the United States of America.

The proposal in the framework before us has any number of outlines and any number of targets. The four things I want to focus on are these. One is the middle class. I have gotten tired of hearing this reference to dividing us as Americans by class. We are all Americans. Regardless of our station in life, we are all important. The code ought to be important to every single person who is an American and, if they can come to this country, to improve their life, raise their children, and live a good life.

I am not into a class society. I am into an opportunity society. If you take a look at this proposal, for those people you put in the middle class today, it proposes lower rates, less brackets, and more opportunity to gain wealth in the future through work, through investment, and through earnings.

Second, this framework encourages job creation. I know that people are always demonizing the rich. Most people who are rich are people providing people who aren't rich with jobs. I don't think it is bad to provide people with jobs. I think it is good to provide them with jobs. We need a Tax Code that incentivizes the creation of jobs.

The focus on the passthrough rate, which is talked about by the Big 6, may lower the passthrough rate to 25 percent. It is a job-creating proposal that works.

I have run a sub-S corporation. I have been a partner in limited partnerships. I have known people who have had sole proprietorships. I have known people who have had independent operations. They all pay their taxes at the regular, ordinary tax rate on the individual. They don't pay at the corporate rate. They pay at what is called the passthrough rate, where the profits at the end of the year of the partnership or the LLC or the sub-S corporation flow in a K–1 to the individual and are taxed at the ordinary income tax rate; whereas, corporations in C-corps, or stock-held companies, pay a top rate of 35 percent.

That rate is being proposed to go to 25 percent conceptually. If that goes to 20 percent and the 25 percent rate is applied to passthroughs, we will have a good environment in which companies can form investments, form new companies, make investments of those companies, build opportunity, and, in turn, build jobs. So it motivates America to create more jobs. With jobs come income. With income comes money. With money comes investment. At the end of that comes profit, which ends up being taxed, which is revenue to our country, and it increases.

We also need to recognize that we are not as competitive as we used to be, in large measure because of the code we have, not because we are not competitive people. America is the most competitive environment in the world in which to do business. Americans by themselves were explorers to get here. Americans by themselves are investors and inventors. Americans by themselves are risk-takers. We want to improve in every competitive opportunity we have, but the current code we have suppresses competitiveness.

This proposal by the Big 6 takes us to a territorial tax system. We are one of the few countries in the world that taxes the old-fashioned way. The territorial system is the way in which most of the world competes, and we are the biggest competitor within the rest of the world. It is time we put an end to a company making a dollar in Delhi, India, on a product they made there and sold there, pays the Indian tax, and then brings it back into America and has to pay the differential on the American tax as well. It is time we did what the territorial tax does, which is to tax the money where it is earned; therefore, you will never have to do repatriation again, and you will never have to talk about offshore tax havens again because the Tax Code will not induce those things to happen. Instead, people will pay the tax where it is earned, bring the money back here to hire people, invest, build new products, and then take them overseas and sell them. There is nothing more important than going to the territorial tax system. I am excited about this.

Have you ever thought about this?

If you were the president of a major American corporation and it was coming to the end of the year and you were getting ready to have your stockholders' meeting for the year and you were looking at ways to show how the stock could grow and how, next year, you were going to improve the profits of the company and, in turn, the net of the company and, in turn, the dividends to the stockholders—right now, if you have a home office in America, that is your principal office, and you are taxed at 35 percent in America. If you have a competitive company that is in Ireland and it is taxed at 12½, it just might cross your mind: If I move my headquarters from America to Ireland, I could take my stockholders and put 18 percent or 20 percent—or whatever the differential is—on the bottom line for them. When your Tax Code causes people to think about things like that, you are predicting a future for a country that is not as bright, as rich, or as important as it should be.

Lastly, everybody thinks I am a city slicker because I am from Atlanta, but I did grow up working on a farm in Fitzgerald, GA, and Ocilla, GA. I love farmers and I love farms. I know one of the proposals of the Big 6 is to do away with the remainder of the estate tax that is still with us. A few years ago, we exempted all estates at $5 million or less from the estate tax. Now it is $5.49 million because the index has been used on inflation. The tax rate used to be 55 percent, and it is now 40. Yet, in my State of Georgia, with the effective application of the income tax, the tax is about 46 percent. So, for round figures and argumentative figures, for someone who dies in our State, after the first $5 million, he pays a tax closer to 50 percent.

A lot of people say that is rich people taking a benefit of the Tax Code. I don't call being dead in order to collect a tax benefit a good idea. I do not think that that is a benefit to me at all because the estate tax is on somebody's estate who passes away, who pays that tax for the people who would inherit the assets. Those are normally the children or the spouses or maybe the employees with whom they work in their companies.

Have you ever thought about this?

If somebody were taxing you at 50 percent or close thereto and you file your first estate tax return after you are dead, then if this were the value of your estate, you would be telling the government: OK, you get this half, while my children, my wife, my family get the other half. A year later, when you go back to the well—or a generation later—those kids who inherited the business will have to go back and pay taxes, and a quarter of it will be gone. So, in two generations, you took an asset that was worth a lot and reduced it to 25 percent of what it was worth. You are incentivizing people to liquidate something that was paying taxes on an ongoing basis and pay a onetime exit in terms of an estate tax. That is backward thinking.

What we should do is take those things people have worked for and striven for and tried their best to build and have an incentive for them to take that and leave it to their heirs and leave that company in a tax-paying mode or that farm in a tax-paying mode so America benefits and they benefit as well. Just because you are not taxing something does not mean you are not taking advantage of your company or the benefit of that item. By abolishing the estate tax, you will actually put more money, over time, in the Treasury of the United States of America in taxes than you ever will by taxing the one-time 50 percent.

So as we enter this debate—and I have been joined on the floor by a number of my colleagues who, I know, want to talk—let's talk about what benefits the American people, what incentivizes innovation and competition, what puts more money in the pockets of middle-class Americans today but also creates more people in the middle and upper classes in the future, not because we gave them anything except an opportunity, a fair place to compete, and that competitive drive that only people in the United States of America have, possess, and will always use to the benefit of our country.

I yield the floor.

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. BARRASSO. Mr. President, it is always such a privilege to come to the floor and hear Senator ISAKSON, of Georgia, speak, as he speaks so eloquently. He comes here and makes perfect points. He was talking about the tax system looking to the future. What we have is a tax system that looks backward, regrettably. A number of years ago, we had a Treasury Secretary named Bill Simon, who said: ''The Nation should have a tax code that looks like someone designed it on purpose.'' That is what we are trying to do now—have a Tax Code that looks like it was designed on purpose.

The person who really understood this was Ronald Reagan. As we take a look at tax proposals, it is not about taxes; it is about much more—about a better life for the American people. Ronald Reagan said that tax reform is the door to a bigger future and, I would add, to a brighter future. He said it was the door to a future as big and hopeful and full of heart as the American dream. That is what we are talking about here today, a bright, big future, as big and bright as the American dream. That is what we are aiming at with this plan, a big and hopeful future for all Americans.

It all starts with increasing the amount of money Americans get to keep in their pockets as a result of their hard-earned paycheck dollars. That is the most important thing. That is what families are concerned about. That is what I hear about every weekend in Wyoming. Under the outline the Republicans have proposed, every working man and woman in this country will be better off. That is our goal, to make everyone better off and to make the country better off, more prosperous, with a strong, healthy economy. That is what we are hearing about today on the floor and what we heard about from the Senator from Georgia.

When we cut the amount of money people have to pay in taxes, it is essentially like giving them a raise. That is what this is about, giving people a raise. We want working people to keep more of their hard-earned money. One of the ways you can do that, which is very popular, is by doubling the standard deduction. It is easy math to do. The current standard deduction is around $12,000 for a couple who files jointly. The Republican proposal doubles it to $24,000. That means the first $24,000 of a couple's income will not be taxed at all.

Beyond that, we are going to reduce the number of tax brackets. People will like that. It is so complicated, the system we have now. We will move people into lower brackets. Isn't that what we are trying to do? Yes, it is. If you used to be in a bracket and paid 25 percent, there is a pretty good chance that a significant amount of your income is going to be moved down to the 12-percent range. For most people, that is like getting a big raise when they take a look at their paychecks at the end of the week. That is what Republican tax relief looks like.

The second thing we want to do is to actually make it a lot simpler. We talked about lowering the number of brackets, making it simpler for everyone who does their taxes. The instructions you get now from the IRS for the 1040 tax form are 106-pages long, and that is if you just limit yourself to the instructions. Remember that there are 15 different worksheets to fill out just so you can fill out your 1040 form. When more people take the standard deduction, they can save a lot of time and not have to go to the 15 worksheets and the 106 pages of instructions. They get that standard deduction, which has now doubled, making it a lot easier, with a lot less time having to be spent on taxes.

What else are we going to do?

We want to cut out a lot of the loopholes and complicated rules so most people will be able to just fill out a form on a single page. Think of the hours that is going to save families—the millions and millions of hours—when you multiply it across the country. Plus, think of the stress people will not have to be living under in their wondering if they actually followed the instructions properly. When you call the IRS help line, you get different answers from different people with whom you talk. It is hard to get a single answer because the complicated system makes it hard to get the answer right. So you end up with the expense of hiring lawyers, tax accountants, and people who can help you navigate a complicated system.

People are looking for simpler lives, more free time, and more money of their own they can keep, not complicated government forms so the government takes more of their money. There is a lot of room for us to improve the simplicity of the tax system and the actual challenges that come from filling out the forms.

The third thing we want to do with the plan, of course, is to get the economy growing faster so it is a strong and healthy economy, with more prosperity and higher take-home pay in the paychecks. With that, you will actually get an economy that creates more jobs and has more people working, which is a big part of tax reform. It is a direct benefit for American families. When you cut taxes on small businesses, they can afford to hire more people or they can use the extra money to pay their workers more. There is a lot that can be done to reach that level of prosperity—in individual paychecks as well as in having more people in the workforce.

Under the outline the Republicans released last week, the top rate for most small businesses is going to drop from almost 40 percent down to 25 percent, allowing the businesses to pass on those savings to their customers and the savings to their employees. Larger businesses are going to get a tax break too. The idea is to lower taxes for everyone.

When you take a look at it from a business owner's standpoint, 70 percent of the cost of corporate taxes actually does not get paid by a corporation; it gets paid by the people who work for those businesses. If we cut taxes, more of that money is going to go to the workers. You will have higher wages, better benefits, and more jobs, and businesses will actually be able to lower their prices. Every time there is a tax increase, a business has to raise the cost of a product to be able to collect that tax and send it to the government. I would rather have that money go into the pockets of the people who are shopping in the store or using that business rather than into the pocket of the Federal Government.

Senator ISAKSON was talking about something called repatriation and the amount of money businesses are taxed that do some business overseas. If we can cut the taxes they pay on the money they earn overseas, it means those businesses can bring back that money to the United States and spend it here. How much is it? Right now, about $2.6 trillion is sitting overseas because those businesses get taxed twice—once on the business done overseas and then once on the business done when they bring those profits back to the United States. When we get that money back, that is going to help grow the economy here as well. It makes sure the American Tax Code ought to be helping American businesses and the American economy, not helping foreign countries. We need to get that money back and put it to work in the United States.

Those are all of the things the Republicans are proposing. It means more money in the pockets of American workers, and it means simpler taxes and more jobs for American workers. Isn't that what we are looking for? Isn't that what prosperity means for America? Isn't that what a healthy economy means—job growth and the sort of things that happen when we get the kind of tax reform we have proposed?

I want to address one other thing I have heard over the past couple of days as our plan has come out. I have heard some Members on the other side of the aisle say that under the Republican plan, certain people will win more than others. Under the Republican plan, the goal is for everyone to win. The American economy will win. When we have a growing economy, people keep more of their hard-earned money. That is the goal. That is why the President and the Republicans in Congress wanted to take up tax relief right now in the first place. We need to do this to help all American families.

This gets back to Ronald Reagan, in that tax reform—tax reductions, tax relief—means a big and hopeful future for all Americans. That should be the goal. It should be the goal of every Member of the U.S. Senate. It should be the goal of every American. We want to make taxes fairer and simpler and lower for everyone.

There are too many people in Washington right now who want to use America's tax laws to punish or reward one group of Americans or another. Too many people in Washington want to use this debate over tax reform to stir up conflict and resentment. We hear it already in the Democrats' talking points. There are some Democrats in this Senate who think that is good politics. Well, it is terrible policy and terrible for the direction of our country and economy.

The tax plan the Republicans have released this last week does nothing to change who bears the burden of taxes in the country. People who are fortunate and have high incomes will pay their fair share; people who make less will pay less. That is how the Tax Code is spread today. Nothing in this plan changes that.

We have a lot of work ahead of us. We have to figure out the exact income levels for each of the tax brackets and the size of some of the tax credits families get. These are all important details. That is the kind of debate we are going to be having—the markup on the budget and the mathematics of the tax bill coming through committee.

I am so grateful to Senator HATCH and members of the Finance Committee for all of the hard work they will be putting into this over the next several weeks.

I will refer back to the quote of the Treasury Secretary, Bill Simon, who said: ''The nation should have a tax code that looks like someone designed it on purpose.'' This is our chance. We need to make sure we take full advantage of it.

Thank you, Mr. President.

I yield the floor.

The PRESIDING OFFICER. The Senator from South Dakota.

Mr. ROUNDS. Mr. President, today I rise to speak about our country's need for tax reform. As our previous speakers have indicated, this is a critical time in our country, and we have an opportunity to make some good decisions that will impact our Nation for literally generations to come.

Reforming our Tax Code is a top priority not only for myself but for many of my colleagues and the President. We are committed to delivering tax reform that will provide more jobs, bigger paychecks, and a fairer tax system for the American people.

Over the 8 years of the previous administration, economic growth averaged a paltry 1.5 percent annually, which is about half of the post-World War II average. This anemic growth has led to stagnant wages and, according to the Joint Economic Committee, has cost families an average of $8,600 in income on an annual basis. It is no wonder that half of the American public says they are living paycheck to paycheck. This is simply not acceptable.

Even more concerning, the Congressional Budget Office is projecting economic growth to remain under 2 percent over the next 10 years if we do not act. If that happens, let me just share with you the real concern. If we allow economic growth to stay under 2 percent, then we will literally bring in revenue based upon the size of our economy. If we allow economic growth to move at a paltry 2 percent or less, then we won't have the revenue to pay our bills.

Today, right now, we are looking at trillion-dollar deficits. Yet, if we take a look at where the dollars are going, they go basically—looking at our entire budget, about 28 percent of the money that we spend today is found within the 12 appropriations bills that make up the defense and the nondefense discretionary side of the budget. All of the remaining items, making up 72 percent, are in areas of mandatory payments—Medicare, Medicaid, Social Security, and interest on the debt. If we don't do anything and if we continue on this same path, with the type of growth we have, then we can expect that within 9 years now, by the year 2026, our country's 250th birthday, 99 percent of all of the revenue we take in will go into Medicare, Medicaid, Social Security, and interest on the debt. That means there will be only 1 percent remaining for defense of our country, roads, bridges, research, education, and all of those other items that many people really want to see and that help us to move ahead as a country.

We have to make changes now that will allow our country's economy to grow and prosper the way it used to. The way we believe we do that is by changing our Tax Code, changing the regulatory environment in the United States, and sending the message back to the businesses that this is the place where they want to do business. They don't have to leave our shores in order to actually make a profit and be able to keep that profit.

It is our intention to deliver policies that will jolt our economy, allow hard-working families to keep more of their paychecks, and provide financial opportunities to lower and middle-class families. Tax reform is a vital component of this.

Our current overly complicated Tax Code is more than 70,000 pages in length. It takes Americans more than 8.1 billion hours each year to file their taxes. A fairer, simpler Tax Code will grow the economy, increase wages for American families, improve American competitiveness overseas, and provide much needed certainty for our business community.

It has been 30 years since our Tax Code was last reformed. The rest of the industrialized world has learned from America what it takes to be competitive. They have seen what our tax rates have become. They have lowered their tax rates. They are now inviting businesses to their shores rather than to ours. Businesses that can go anyplace in the world they want to are not choosing America as their location anymore. We have to change that because when they come back, they bring good-paying jobs with them. They keep the profits here, which are reinvested within our borders rather than overseas, and that adds to a growing economy here, which allows us more revenue through even lower tax rates.

The average corporate rate in the United States today is 39 percent, compared to 25 percent by our foreign competitors. This puts American businesses at a disadvantage right out of the gate. We must reform the tax rate to one that incentivizes businesses to remain here in America and keep good-paying jobs from going overseas. Doing so will unleash the full potential of this American economy.

One thing we can all agree on is that taxes are too high and that the tax rate, no matter who you are, should be lowered. Allowing all American families to keep more of their hard-earned dollars by taking them out of the hands of Washington and putting them back into their pocketbooks will result in a more prosperous America. That means more people investing in America long term. When our economy is healthy, every American will feel the positive effects.

I am encouraged by the ongoing discussions and progress being made to alleviate the tax burden on American businesses and American families, and I will continue to work with anyone serious about lowering taxes and reforming the code to provide a much needed boost to our sluggish economy. The American people deserve better than the uncertain growth and burdens still lingering from the previous administration.

Thank you, Mr. President.

I yield the floor.

The PRESIDING OFFICER. The Senator from North Carolina.

Mr. TILLIS. Thank you, Mr. President.

I appreciate the opportunity to speak today. Like last week, I didn't plan on speaking on this subject, so my staff is probably wondering once again what their boss is going to say. But I was thinking that maybe we could translate a little bit of what we are trying to do with tax reform, because we talk about tax rates, exemptions, exceptions, and simplification—all this stuff that is important because it gets baked into the bill—but we don't spend a lot of time explaining why we are trying to do what we are doing.

The last time we had real, meaningful, impactful tax reform was back in 1986. That is when Republicans and Democrats came together and decided that the stagnant economy that I grew up in—I graduated from high school in 1978. I didn't immediately go to college. I moved away from home when I was 17 years old, and I was working. It was an economy that was not unlike today's. In many respects, it may have been a little bit worse. The environment was the same. Iran was behaving badly, and Russia was behaving badly. We had sort of the same sort of global environment that we have today. We had the threats that we have to confront every single day, and we had the threat to the future of a generation. I mean, literally, people had no earthly idea, if they were getting an education, whether they would be able to get a job because the job-creation numbers when I was 26 years old were terrible. People were worried about whether they could pay for college.

So why are we doing tax reform? We are doing tax reform because it is time for the American economy to grow back to what it is capable of doing, what it has done in the past.

We need tax reform so we can create economic expansion that lets us pay down our debt, which many people in the military say is the single greatest threat to our national security.

We need tax reform and we need to grow the economy because we owe it to this generation to have the same opportunities that I did.

It can be done, but we have to do it probably through reconciliation because right now, even though many of the proposals that we are putting forward—the tax rate and the kinds of policies we are putting forward have been supported by our colleagues and many of my friends on the other side of the aisle. For some reason, they don't make sense anymore. They made sense back in 1986 when Democrats and Republicans joined together to do tax reform. If you were in your midtwenties then, you saw prosperity unlike anything we have seen right up to today. That was the last time we saw great growth in our economy. We need to get back to providing those same sorts of opportunities.

People will tell you that we are not giving a cut to the little guy or the working man. Well, one thing you don't see when you see the percentage rates that we are talking about on individual tax rates that we are targeting is that there will be tens of thousands of people who will pay zero taxes. There is a actually a zero tax bracket. There are people who, because of the exceptions and exemptions that we are proposing, will actually fall below having a Federal tax liability. We need to talk about that.

We need to recognize that we have to provide relief to the entire spectrum, from the businesses that hire people and create jobs to the working families and the people who don't make enough where we can take any more away from them because they need it to pay their bills. They need to pay their electric bills, their utility bills, their school tuition, and all the other things that working families are struggling to do today, just as I was struggling to do back in 1986.

So I hope this Congress will deliver on the promise we made last year to cut taxes, to get this economy moving again, and to provide the same opportunities for the generation going to school and the people who aren't in school, who are struggling to make a living—the same opportunities that I got when I was that 26-year-old back in 1986. We can do it. I know we can do it because we have done it before. It is a promise we made and a promise we need to keep.

Thank you, Mr. President.

I yield the floor.

The PRESIDING OFFICER. The Senator from Pennsylvania.

NATIONAL HISPANIC HERITAGE MONTH

Mr. CASEY. Mr. President, I want to speak today with regard to a month we set aside—or I should say the equivalent of a month that spans two different months—as National Hispanic Heritage Month.

As many know, the United States is home to more than 56 million people of Hispanic or Latino ethnicity, comprising over 17 percent of the Nation's total population. We set aside September 15 to October 15 to mark National Hispanic Heritage Month. This month is a reminder of the vibrant culture and substantial contributions that people of the Hispanic community have made to our Nation. Although we have only a 30-day time period as a designation, we recognize the contributions made by Latinos in this country every day, not just between September 15 and October 15.

I have held a number of meetings with Latinos and Latino leaders this past year in Pennsylvania and here in Washington and recently just a couple weeks ago, as well, to discuss issues of concern to Hispanic Americans and Latinos. The resounding theme I heard from Pennsylvanians is the strong economic drive that Latinos and Hispanic Americans share.

As the second fastest growing minority in the United States, the Hispanic community's economic power continues to grow. Small businesses are the backbone of our economy both in Pennsylvania and across the Nation. Latinos are 1.4 times more likely than the general population to become entrepreneurs. In fact, Latinos own some 3.3 million businesses in the United States, accounting for more than 40 percent of all minority-owned businesses. Together, these businesses generate almost $500 billion in economic activity. Overall, the Latino community accounts for a combined $1.3 trillion in economic activity. Their contributions are projected to top $1.7 trillion by 2020—from $1.3 to $1.7 trillion in just a few years.

Last month, I was proud to join many of my Senate colleagues in designating the week beginning September 18 as National Hispanic-Serving Institutions Week. This resolution recognizes the achievements and goals of the 472 Hispanic-serving institutions, known by the acronym HSI. These HSIs are throughout the Nation, and they improve their local communities and play a vital role in expanding access to college for students across the country. These HSIs represent 13 percent of nonprofit colleges and universities. Yet they enroll 63 percent of all Latino students. These Hispanic-serving institutions are located in 18 States and Puerto Rico. I am proud to be a cosponsor of the resolution which recognizes the important work these institutions play in expanding access to higher education for everyone.

This year, Hispanic Heritage Month has become a month of advocacy and action. I would be remiss if I didn't mention the Dream Act. This issue has been on the forefront in recent discussions, not only among the Latino community, the Hispanic-American community but with many of my constituents across the board, and I am sure that is true in every Senate office. Dreamers shared with me the hard work and struggles they have endured to be successful in this country. Ending DACA, in my judgment, is wrong. First of all, it is wrong to break a sacred promise to hundreds of thousands of people living in our country, young people who were promised by their government, if they came forward, they would be protected. Ending DACA would be breaking that sacred promise.

In Pennsylvania alone, estimates say that ending DACA would cost the Commonwealth of Pennsylvania nearly $357 million per year in GDP losses to our State, and that is according to the Center for American Progress. Ending DACA would result in the loss of $460.3 billion—not million but billion—from the Nation's GDP over the next decade, again according to the Center for American Progress.

So it would be a betrayal to violate this covenant with hundreds of thousands of young people, and it is really a bad move for the economy of my State of Pennsylvania and the economy of our Nation.

I was proud to vote for the DREAM Act in both 2007 and 2010, and I hope the Senate will have a clean vote on the Dream Act soon. We should be focused on humane and commonsense solutions that keep our Nation safe as well as allowing it to thrive. Hispanic Americans are a vital part of the fabric of American society.

With that, I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

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

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

THE BUDGET AND TAX REFORM

Mr. MERKLEY. Mr. President, The most powerful words in our Constitution are the first three words: ''We the People.'' It sets out the mission statement for our Nation, or, as President Lincoln put it, a nation ''of the people, by the people, and for the people.'' Our Founders did not start out our Constitution with ''we the powerful'' or ''we the powerful and privileged.'' They didn't proceed to say that our form of government is all about the powerful and privileged ruling for themselves to make themselves richer at the expense of everyone else.

Thus, going back to the foundation, the vision of our Nation is appropriate because our Republican colleagues have put forward a document—a budget—with a tax plan that is all about government for the powerful. It is all about self-serving government for the privileged. There is nothing about fighting for a foundation for ordinary people to be able to thrive here in the United States of America.

Indeed, the plan put forward by my Republican colleagues is a plan fit for a king living in a gilded castle—maybe fit for King Trump living in Trump Tower, but certainly not for working Americans living and striving to build the wealth of America. No, this is not a plan for them. This is a plan for the King Trumps of our Nation, who believe they can deceive the country again and again by putting forward an argument that they are going to do something to help the people while writing it for themselves.

We can take a look at this and realize that the President himself leads that effort to do the sales pitch when he unveiled his tax plan at the National Association of Manufacturers last week. President Trump said: ''My plan is for the working people.'' He said: ''There's very little benefit for people of wealth.'' And he went on to say: ''I don't benefit. I don't benefit.'' He repeated it twice.

Well, as soon as you look at the tax plan, you see that this is wrong. He sent out his other Secretaries to reinforce his message. Secretary Mnuchin showed up on the shows and said: ''The objective of the President is that rich people don't get tax cuts.'' Well, that is a little bit of lawyerly work there. He didn't want to confront the reality that this plan is all about tax cuts for the wealthy. So he said the objective wasn't to do that.

Well, let's talk about the reality. The bottom third economically here in America get zero help from the tax provisions in this plan—none whatsoever. Plus, the broader budget slashes Medicaid by about $473 billion—you know, the one thing that has improved for working people. It has been tougher in a blue-collar communities to get a full-time job. It has been tougher to get a living wage. It has been tougher to save for retirement, with pensions disappearing and employer-supported retirement and savings plans disappearing.

One thing got better, and that is access to healthcare, thanks to ObamaCare. In my State, over half a million Oregonians gained access to healthcare. It didn't just help them; it helped everyone. The uncompensated care rate went way down in hospitals and way down in clinics, which meant stronger clinics and stronger hospital services for everybody in the State. Everyone benefited.

So the one thing that has improved for working America the Republicans in this Chamber wanted to rip it away—stomp on it, destroy it, shred it. They couldn't bear the thought that working Americans might finally have affordable, quality healthcare. They couldn't stand the vision of healthcare as a right. They wanted to return it to healthcare being only for the wealthy and the healthy, but not for ordinary working people.

Well, the bottom third is totally unhelped—in fact, hurt by this plan. How about the middle third? For the middle third—25 percent of the middle third—taxes go up, not down. The tax bracket goes from 10 percent to 12 percent. For the seniors in middle America, this plan takes a trillion dollars away from Medicare. Not only do my Republican friends hate having healthcare for working people, but they want to destroy healthcare for older Americans at the same time.

So if the bottom third doesn't benefit and the middle third has taxes going up, who benefits here? Simple answer: It is the billionaires. The millionaires and billionaires of America are those whom this plan is written for.

Well, let's just look at the provisions that cost so much money to the Treasury. The alternative minimum tax is wiped out. Remember how the rich and powerful rigged the system so they were paying no taxes at all? We here in America established an alternative minimum tax, saying that, if you are wealthy, with a ton of money coming in the door, you should pay at least a little. The one tax return we have for President Trump shows he paid taxes because of the alternative minimum tax. That is the only reason he paid taxes.

So when President Trump says he doesn't benefit, clearly that is wrong. If he knows it is wrong, it is a lie. Let's just say he is either incredibly ignorant or trying to be incredibly misleading about the fact that this would benefit him enormously to get rid of the alternative minimum tax.

What is the second thing it does? Where it raised the tax rate at the lowest bracket for working Americans, it lowers the tax rate for the wealthiest Americans, from 39.6 percent to 35 percent. That is a huge reduction that benefits people at the very top, wealthy enough to be paying in the top bracket. Certainly, President Trump, by his own description of his own affluence, would be in that category. So clearly, he benefits enormously from that.

The third huge provision is getting a special rate for passthrough entities. Let's say you own a big development, like a shopping complex or a Trump Tower, and it generates a lot of money and you pass it through to pay your personal taxes from your limited liability corporation. Well, instead of being charged 39.6 percent, the current rate, or 35 percent, at the lower rate or at the corporate rate, no, you get this special deal on this passthrough of 25 percent. So you paid an enormous amount less.

Who benefits from this? Well, the people who own LLCs and pass through huge amounts of money are the ones who benefit from this. Who has a lot of LLCs? Who has, by various estimates, hundreds and hundreds? I heard an estimate that the President has over 500 LLCs. So if the President has hundreds and hundreds of LLCs, passing through income that is lowered from a 39.6-percent rate to a 25-percent rate—basically, a 15-percent reduction—he benefits enormously from this, as do all of his millionaire and billionaire friends.

Finally, there is the estate tax. This one, I have to admit, President Trump doesn't benefit from today because he hasn't died. But when he dies, his estate would benefit massively. If he is taking out insurance to be able to pay his tax bill when he dies, then he has to take out less insurance. In that case, it does benefit him today. Most wealthy individuals do have that kind of insurance investment to pay the estate tax. A very small number of Americans fall into this category, and that very small number have a whole team of financial planners. That means that, yes, even though, technically, he wouldn't pay the tax benefit until he dies, he pays less for the preparation of paying that. As for the AMT, the lower tax bracket, the passthroughs, and the estate tax, the President benefits enormously from every single one.

There you have it. There is nothing for the bottom third. The middle third get hit with Medicare being slashed, and also with an increase in taxes for a good share of them, but the billionaires at the top benefit enormously. Let's be fair. The President understands this. His advisers understand it. His Cabinet is full of the types of individuals at the very top—the 1 percent, the 0.1 percent—full of the richest Americans. They wrote this plan for themselves and to hurt the rest of America. That is shameful.

There is another provision that the President has put in that probably helps himself, and that is cutting the corporate tax rate to 20 percent. It is keeping with the President's demonstrably false statement that the United States is the most taxed nation in the world. That is simply not true, as a percentage of GDP. We have seen the share of tax revenue that companies pay decline.

Here we have the argument that somehow there will be prosperity because we reduce the tax rate. Let's look at those companies that already pay less than 20 percent in corporate taxes because of the big difference between the nominal rate—the stated rate of corporations—and the reality of what they actually paid. A report from the Institute for Policy Studies analyzed 92 U.S. corporations that paid less than 20 percent in corporate taxes. Did they find that these firms have medium job growth of 20 percent? No. Ten percent? No. Five percent? No. Zero? No. It is negative 1 percent. There is negative job growth even though these companies paid less than 20 percent in corporate taxes, while the private sector job growth over those years as a whole was 6 percent positive. So those paying less than 20 percent had negative 1 percent growth, while the entire private sector grew with job growth at 6 percent. In fact, during that period, these 92 firms that were studied—in fact, just a fraction of them, or 48 of them together—eliminated basically about half a million jobs. They had very low taxes.

The argument is that they will do more because they don't have to pay as much taxes. They will expand the number of people they hire. But instead, they slashed half a million jobs—just 48 of these firms that pay less than 20 percent.

What happened to the CEOs of those firms? Their salaries went through the roof. Part of the plan here is that you cut as many people as you can, and you have a net profit increase. Sometimes, even when you don't, you get a big increase.

So if we take this as a model of what the President wants to achieve, he wants to empower other companies to follow this track of having this model of slashing hundreds of thousands of jobs and jacking up the salaries of the already richest CEOs in the country. Who were these companies?

AT&T had an effective tax rate of 8 percent. Wouldn't that be nice for middle-class Americans, to have an effective tax rate of 8 percent? While they had that beneficial 8 percent tax rate, they slashed 80,000 jobs and doubled their CEO's pay to $28.4 million. Think of how many ordinary working people would have a better life if they raised their pay by one dollar an hour. But no, the CEO slashes 80,000 jobs and raises to pay himself $28.4 million.

How about GE, which boosted its CEO's pay nearly $18 million in 2016, while cutting 14,700 jobs over 9 years and achieving a negative tax rate? A negative tax rate—get that. They didn't pay a dollar to the National Treasury—not a dollar. They had a negative tax rate. The company got more money back from the government than it paid in taxes.

How about ExxonMobil? Between 2008 and 2015, they had an effective tax rate of 13.6 percent. That is way below 20 percent. In that time period, did we see a significant growth in the number of people they employed because they got this hugely beneficial 13.6 percent tax rate? No, we did not. In fact, they cut their global workforce by a third. At the same time, the CEO of that company, who just happens to be our Secretary of State at the moment, saw his compensation grow to $27.4 million.

The record shows that these companies that are getting these low tax rates are slashing their employees and boosting their CEO salaries. Is that the model that makes for a prosperous middle-class America, slash jobs and a dramatic increase of inequality in this country?

That is why this entire tax plan and the budget are so diabolical. It is everything contrary to ''we the people.'' It is a vision of basically hijacking the National Treasury to inflate the wealth of the wealthiest in America, while doing as much harm as possible to working Americans, laying down a model on the corporate side of rewarding companies for slashing hundreds of thousands of jobs and inflating the salaries of their CEOs.

Here is the question every Member of this Chamber should ask: Is your priority adding more zeros to the bank balances of millionaires and billionaires? Is that your mission? Are you at work here not representing the people of your State but just millionaires and billionaires? If you are, then you should be full-throated supporting the Republican tax plan and the Republican budget on the floor of this Senate. But if you believe in the mission of the United States of America, the ''we the people'' mission of providing a foundation for families to thrive across this land, then there is no choice but to take this budget and this tax plan and shred it, destroy it, burn it, put a stake through its heart in every way possible.

I, for one, believe in this mission of ''we the people.''

Thank you.

The PRESIDING OFFICER (Mr. TOOMEY). The Senator from Illinois.

Mr. DURBIN. Mr. President, I ask unanimous consent to speak as in morning business.

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

DACA

Mr. DURBIN. Mr. President, there are many lobbyists around Capitol Hill. They perform the important task of informing Members and their staff about issues that are going to come before us. Some of them are volunteers, and some of them are paid very handsomely.

There is a special group of lobbyists who are roaming the corridors of Capitol Hill in the House and Senate today and tomorrow. They are young people from across the United States. Many of them are college students, and all of them have one thing in common: They are Dreamers. They are young people who came to the United States under the age of 18, many of them 2 years old, 4 years old, brought here by their parents. They grew up in this country. They went to our schools. Some of them were excellent students. Many of them have gone on to college—at their own expense many times. Some have even enlisted in our military. They have a nagging problem. The problem is that they are not legally citizens of the United States. They don't have legal status in the United States, and so the uncertainty about that status has led many of them to wonder what their future will be.

About 5 years ago, President Obama, at my urging, issued an Executive order that changed their lives. It was called DACA. It gave them a chance to come forward and register with the government, submit themselves to a criminal background check, get fingerprinted, pay a $500 fee, have their background looked at in detail, and gave them a chance to stay in the United States for 2 years at a time, and in that 2-year period not be subjected to deportation and be able to work.

Four weeks ago, President Trump announced that the DACA Program was going to be rescinded. Many of these young people don't know what their future will be from this point forward. A number of them came out to the steps of the Capitol this afternoon to talk about their lives. Two in particular I wanted to mention.

Nathali Bertran from Columbus, OH, is a student who graduated from college after great sacrifice and has gone on to become an engineer. She is currently working in the Columbus area for a global automotive company. She has a bright future if she is allowed to stay in the United States. She doesn't know the answer to that because we haven't come up with a replacement for DACA, which was rescinded by President Trump.

Jesus Perez is from Tulsa, OK. He had given up on a college education and a future, and then DACA came along, and he decided he wanted to be a doctor. He is on his way. He has finished community college. He is now about to complete his studies at Oklahoma State, and he wants to go to medical school. He works as a transporter and a surgical orderly in a hospital to make enough money to stay in school. His future is completely in doubt because of the uncertainty around what is going to happen to those who were protected by DACA.

I have said many times that these young people were brought here by their parents. They didn't make the decision. I don't want to look negatively on their parents. If I were given a choice of skirting the law or even breaking the law to save my child's life or to give them security and safety, I know what I would do. I also know what these parents did. But the kids themselves were not in on that decision process.

Now, all they are asking for is a chance to be a part of the only country they have ever known. They got up in the classroom every day at school and pledged allegiance to the only flag they ever knew, and most of them can sing only one national anthem, the anthem of the country they believe is their own, the United States. That is an important part of this conversation.

If we believe in fairness and justice in America—and I think we do—we want to be fair and just to these young people. If they have not done something in their lives that is dangerous, such as commit a crime, for example, that is serious, they ought to be given a chance. If they are willing to go to school or to work or to enlist in our military, why wouldn't we welcome them in so that they can be a part of our future, as they should be. The alternative, in many cases, is to ship them back to a country they cannot remember or never really knew, to a language they don't speak. That is not the right outcome.

I want to thank LINDSEY GRAHAM of South Carolina. He is my Republican cosponsor of the Dream Act. Senator GRAHAM has been a stalwart. He and I may disagree on an issue every other day, but on this issue, we agree. We agree that America should step forward and do the right thing for these young people.

I hope these lobbyists—I will use that term—who are Dreamers, who are roaming the Halls of Congress, will make the same impression on my colleagues that they made on me—that their special lives and their special future will make this Nation a better Nation in the years to come.

I yield the floor.

The PRESIDING OFFICER. The question is, Will the Senate advise and consent to the Hargan nomination?

Mr. JOHNSON. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The bill clerk called the roll.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Mississippi (Mr. COCHRAN), the Senator from Nevada (Mr. HELLER), and the Senator from Arizona (Mr. MCCAIN).

Mr. DURBIN. I announce that the Senator from Nevada (Ms. CORTEZ MASTO) and the Senator from New Jersey (Mr. MENENDEZ) are necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 57, nays 38, as follows:

[Rollcall Vote No. 211 Ex.]

YEAS—57

Alexander	Ernst	Moran
Barrasso	Fischer	Murkowski
Blunt	Flake	Paul
Boozman	Gardner	Perdue
Burr	Graham	Portman
Capito	Grassley	Risch
Carper	Hatch	Roberts
Cassidy	Heitkamp	Rounds
Collins	Hoeven	Rubio
Coons	Inhofe	Sasse
Corker	Isakson	Scott
Cornyn	Johnson	Shelby
Cotton	Kennedy	Strange
Crapo	King	Sullivan
Cruz	Lankford	Thune
Daines	Lee	Tillis
Donnelly	Manchin	Toomey
Durbin	McCaskill	Wicker
Enzi	McConnell	Young

NAYS—38

Baldwin	Hassan	Sanders
Bennet	Heinrich	Schatz
Blumenthal	Hirono	Schumer
Booker	Kaine	Shaheen
Brown	Klobuchar	Stabenow
Cantwell	Leahy	Tester
Cardin	Markey	Udall
Casey	Merkley	Van Hollen
Duckworth	Murphy	Warner
Feinstein	Murray	Warren
Franken	Nelson	Whitehouse
Gillibrand	Peters	Wyden
Harris	Reed	

NOT VOTING—5

Cochran	Heller	Menendez
Cortez Masto	McCain	

The nomination was confirmed.

The PRESIDING OFFICER. Under the previous order, the motion to reconsider is considered made and laid upon the table and the President will be immediately notified of the Senate's action.

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 bill 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 Randal Quarles, of Colorado, to be a Member of the Board of Governors of the Federal Reserve System for the unexpired term of fourteen years from February 1, 2004.

Mitch McConnell, Orrin G. Hatch, James Lankford, Jerry Moran, Johnny Isakson, John Thune, Thom Tillis, Shelley Moore Capito, Mike Crapo, James E. Risch, Mike Rounds, John Barrasso, John Cornyn, Chuck Grassley, John Boozman, John Hoeven, Rob Portman.

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 Randal Quarles, of Colorado, to be a Member of the Board of Governors of the Federal Reserve System, shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The assistant bill clerk called the roll.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Mississippi (Mr. COCHRAN), the Senator from Nevada (Mr. HELLER), and the Senator from Arizona (Mr. MCCAIN).

Mr. DURBIN. I announce that the Senator from Nevada (Ms. CORTEZ MASTO) and the Senator from New Jersey (Mr. MENENDEZ) are necessarily absent.

The PRESIDING OFFICER (Mr. GARDNER). Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 62, nays 33, as follows:

[Rollcall Vote No. 212 Ex.]

YEAS—62

Alexander	Flake	Perdue
Barrasso	Gardner	Peters
Bennet	Graham	Portman
Blunt	Grassley	Risch
Boozman	Hatch	Roberts
Burr	Heitkamp	Rounds
Capito	Hoeven	Rubio
Carper	Inhofe	Sasse
Cassidy	Isakson	Scott
Collins	Johnson	Shaheen
Coons	Kennedy	Shelby
Corker	King	Strange
Cornyn	Lankford	Sullivan
Cotton	Lee	Tester
Crapo	Manchin	Thune
Cruz	McCaskill	Tillis
Daines	McConnell	Toomey
Donnelly	Moran	Warner
Enzi	Murkowski	Wicker
Ernst	Nelson	Young
Fischer	Paul	

NAYS—33

Baldwin	Gillibrand	Murray
Blumenthal	Harris	Reed
Booker	Hassan	Sanders
Brown	Heinrich	Schatz
Cantwell	Hirono	Schumer
Cardin	Kaine	Stabenow
Casey	Klobuchar	Udall
Duckworth	Leahy	Van Hollen
Durbin	Markey	Warren
Feinstein	Merkley	Whitehouse
Franken	Murphy	Wyden

NOT VOTING—5

Cochran	Heller	Menendez
Cortez Masto	McCain	

The PRESIDING OFFICER. On this vote, the yeas are 62, the nays are 33.

The motion is agreed to.

EXECUTIVE CALENDAR

The PRESIDING OFFICER. The clerk will report the nomination.

The legislative clerk read the nomination of Randal Quarles, of Colorado, to be a Member of the Board of Governors of the Federal Reserve System for the unexpired term of fourteen years from February 1, 2004.

LEGISLATIVE SESSION

MORNING BUSINESS

Mr. CRAPO. Mr. President, I ask unanimous consent that the Senate proceed to legislative session and 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.

INDONESIA

Mr. LEAHY. Mr. President, I want to speak briefly about a recent report by the Secretary of State concerning, among other things, impunity within Indonesia's military. This has been a concern of mine, and of many others, for decades. Senate Report 114–290, which accompanies division J of the fiscal year 2017 Consolidated Appropriations Act, requires the Secretary of State to submit a report on steps taken by the Indonesian military to, No. 1, deny promotion, suspend from active service, and/or prosecute and punish military officers who have violated human rights, and to refine further the military's mission and develop an appropriate defense budget to carry out that mission; No. 2, cooperate with civilian judicial authorities to resolve cases of violations of human rights; No. 3, implement reforms that increase the transparency and accountability of the military's budget and operations, and achieve divestment of military businesses; and No. 4, allow unimpeded access to Papua; respect due process and freedom of expression, association, and assembly in Papua; and release Papuans and Moluccans imprisoned for peaceful political activity.

The Secretary submitted this report on September 12, 2017, and the information it contains is both disturbing and disappointing.

Indonesia became a democracy after many years of brutal, corrupt dictatorship under President Suharto. He had the unwavering support of the Indonesian military, which was responsible for widespread atrocities not only against Indonesian citizens who opposed Suharto but later against the