

at Sugar Land First United Methodist Church. He loved to bowl. He bowled 297 points when he turned 80. But most of all, he loved his amazing wife, Linda.

John and Linda are in Heaven together right now. Linda is there saying, "Roll Tide," for her beloved Alabama Crimson Tide playing their football games. John is beside her saying, "Beat LA," which is exactly what his beloved Astros will do in a few hours.

Thank you, John. May the peace of Christ be with you and Linda forever.

RESOLUTION TO COMMEMORATE INTERNATIONAL DAY OF RURAL WOMEN

(Ms. KAPTUR asked and was given permission to address the House for 1 minute.)

Ms. KAPTUR. Mr. Speaker, on October 15, the world celebrated International Day of Rural Women and the invaluable global contribution of women farmers and small holders.

To do our part in expressing solidarity, I rise to introduce this resolution to commemorate this very important day. According to the United Nations, rural women make up over one-quarter of the globe's total population and represent 43 percent of the agricultural workforce. They play a critical role in agricultural production, food security, and economic stability.

Women serve as the bedrock of society. They feed the world's families. They feed our neighbors and our countrymen and -women. They are admirable role models for younger generations, and unfortunately, despite this, they still face many societal and economic limitations both here and abroad.

This resolution shines a light on women farmers and seeks to empower them to succeed as entrepreneurs. It calls on the people of the United States and the world to recognize their critical contributions and to recommit to reducing barriers and limitations that heretofore have stunted their full progress. Let us plant the seeds of hope. I urge my colleagues to support this resolution.

PLANS TO PREVENT FLOODING IN THE FUTURE

(Mr. POE of Texas asked and was given permission to address the House for 1 minute.)

Mr. POE of Texas. Mr. Speaker, Hurricane Harvey ravaged the coast of Texas, hammering it with 50 inches of rain, massive flooding, and massive damage.

After the rain stopped, the decision to release water from Addicks and Barker Reservoirs and Lake Conroe have left many questions in the Houston area. The release of this water caused even more flooding downstream.

Why did the Corps of Engineers open Barker and Addicks Reservoirs for 15 days? Why weren't the communities of

Humble and Kingwood given proper notice of the historic release of floodwater from Lake Conroe by the San Jacinto River Authority? And there are more questions.

I have introduced the Texas Flood Accountability Act. This legislation requires the Army Corps of Engineers to evaluate the cause of the floods and what can be done for long-term plans to prevent flooding in the future. They must produce this plan within 90 days after enactment.

We must move from paying for disasters to preventing them. We need a plan, Mr. Speaker.

And that is just the way it is.

FOCUS TAX RELIEF ON MIDDLE CLASS

(Mr. BRENDAN F. BOYLE of Pennsylvania asked and was given permission to address the House for 1 minute.)

Mr. BRENDAN F. BOYLE of Pennsylvania. Mr. Speaker, the President and congressional Republicans claim they want to, "Put more money in the pockets of average Americans." Well, the nonpartisan Tax Policy Center analyzed their plan, and they found out what it really does, put billionaires first. They found that 80 percent of the Republican tax cuts would go to the richest 1 percent.

But that is not all. Also, under their plan, 50 million Americans will see a tax increase. Many of them happen to be constituents of mine, middle class families and working families in Pennsylvania.

It is wrong to raise the taxes of my constituents to pay for tax cuts for billionaires. That is wrong, it is bad economics, and it will crush our economy. We need an economy that works for everyone. Let's focus tax relief where it counts, and that is on the middle class.

BRIDES MARCH FOR DOMESTIC VIOLENCE

(Mr. ESPAILLAT asked and was given permission to address the House for 1 minute.)

Mr. ESPAILLAT. Mr. Speaker, earlier today, close to 100 women in wedding gowns from all over our country came to Washington, D.C. They came here to give a face and a voice to victims of domestic violence.

I was also floored by the courage of my colleagues, other Members of Congress, whose loved ones had been victims and had even been killed because of domestic violence. Domestic violence is something that can impact anybody on any day, even on your wedding day.

The Brides March honors the memory and tragedy of Gladys Ricart, who, on September 26, 1999, lost her life on her wedding day at the hands of her abusive ex-boyfriend.

This march has now spread beyond New York, to Massachusetts, Wisconsin, Florida, Washington, D.C., and even other countries like the Domini-

can Republic, Mexico, Brazil, and Spain.

That is why, Mr. Speaker, today I am Gladys Ricart. We are all Gladys Ricart. The Brides March and the advocacy of New York Latinas Against Domestic Violence is a thundering statement against domestic violence and a reminder that domestic violence remains a pressing issue in our communities and sometimes in our families.

Mr. Speaker, domestic violence and violence against women is unacceptable.

□ 1815

REJECT THE BUDGET

(Mr. SCHRADER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SCHRADER. Mr. Speaker, it has been 8 years. For 8 years, from the day Barack Obama was sworn in until the day he left office, I heard my Republican colleagues telling me that we weren't paying enough attention to the national debt, that we were mortgaging our children's future, and that we needed to do more to get our debt and deficit under control. Heck, to be honest with you, I agreed with what they were saying.

But now that they are in power—control the Presidency and both Chambers—what are they doing?

Totally ignoring the debt deficit is what they are doing.

Worst yet, actually, the budget of theirs that has just come out adds \$1.5 trillion to the deficit over the next 10 years. This is their stated strategy in the budget. This is \$1.5 trillion our children and grandchildren need to pay back. I just can't believe it. The hypocrisy is beyond belief.

Apparently, my Republican colleagues are only fiscally conservative when the Democrats are in control.

Let's reject this unconscionable budget and work across the aisle for tax reform that actually improves our children's future.

BUDGET AND TAX REFORM

The SPEAKER pro tempore (Mr. COMER). Under the Speaker's announced policy of January 3, 2017, the gentleman from California (Mr. GARAMENDI) is recognized for 60 minutes as the designee of the minority leader.

Mr. GARAMENDI. Mr. Speaker, an interesting week out ahead. As we begin this week, as we look at the budget for the United States of America, as we look and prepare to deal with the tax cut issue, we really ought to start that discussion with a clear understanding of what our goal is.

I often use this when I talk here on the floor because it is foundational. It is foundational to what I believe we should use to test the various pieces of legislation that come before us. This

would certainly be applicable as we look at the question of the Republican budget, which will be on the floor in the next couple of days, perhaps as early as tomorrow, and, of course, the tax cuts beyond.

Here it is. This is from Franklin Delano Roosevelt—FDR. This is actually etched into the marble at the memorial for Franklin Delano Roosevelt. I came across it one day, and I think it is a very good criteria to judge.

Franklin Delano Roosevelt said: "The test of our progress is not whether we add more to the abundance of those who have much; it is whether we provide enough for those who have too little."

Using this as the criteria to judge the Republican budget and the upcoming tax reform or tax cuts, we would have to judge both as a miserable failure. We are looking at a situation in which somewhere between \$2.5 trillion to \$5 trillion of revenue will be removed from the Federal Government. That is about somewhere between \$250 billion a year to \$500 billion of revenue.

It doesn't mean a thing until you translate that into real programs. Keep in mind that to reduce the revenue of the Federal Government somewhere around \$500 billion a year, you would have to remove 80 percent of the total money spent by the Department of Defense in all of the wars and all of the programs that they do in order to make up for that lost revenue.

Alternatively, you would have to reduce almost all of the other discretionary funding. No, we wouldn't build a wall. In fact, we would have to fire all of the immigration authorities. The TSA would no longer be in our airports. There would no longer be any educational programs. There would be no programs dealing with all of the Coast Guard. There would be no programs for the Department of Homeland Security or the Department of Transportation.

\$500 billion of reduced revenue is possible as a result of both the budget, as well as the tax proposals that are coming before the House and the Senate in the days ahead. It may be just half that so we don't have to reduce all of those programs.

This is a monumental, critical issue upon which, if we were to use this as the criteria to judge it, we would say: Wait a minute. What about national defense?

Or we would say: Wait a minute. What about all of those programs that are necessary for our children, like the School Lunch Program?

It is critical that we analyze this carefully.

What does it do for the wealthy?

Well, let's take a look at that.

Now, given that the proposals are not yet defined down to the line and the text—but we do know from a general outline of our Speaker's previous proposals when he ran the budget here in the House and when he was the chairman of the Ways and Means Com-

mittee; and we have also President Trump's proposal—if it is the Ryan-McConnell-Trump proposal—it is the billionaires-first tax plan. It cuts the taxes for the wealthy. Eighty percent of the \$2½ trillion to \$5 trillion reduction winds up in the hands of the top 1 percent of Americans. Incredible.

At the same time, what does it do for the rest of the public?

Well, if you take a look at the detail in the budget that did pass this House and will be up for a vote in the very near future, it reduces Medicare and Medicaid by as much as \$2 trillion. So you have got a reduction in revenue to be made up by a \$2 trillion cut in Medicaid and Medicare.

Who receives Medicaid?

Across the United States, it is the working poor, and 60 percent of the total Medicaid budget is for seniors in nursing homes.

So what we have here is a tax policy that cuts the taxes for the wealthiest of America's, the great 1 percent. They get 80 percent of the tax reductions. The rest of the public, 99 percent, will somehow share in the remaining 20 percent of reductions.

Sounds like a bad deal?

It certainly is, if you are to compare that against what Franklin Delano Roosevelt said should be our criteria for judging legislation.

Now, it will be argued that the middle class will receive a tax cut. Well, some, perhaps, but not many. The majority of the middle class will actually receive a tax increase.

How does that happen?

The elimination of the deductions, State and local taxes, and other gimmicks that they have in it. So a family of four making somewhere around \$50,000 could see their tax bill increase by as much as 380 percent.

Whoa. Wait a minute. Wait a minute. What are we talking about here?

We are talking about a tax plan that does not even come close to meeting this criteria of judgment.

Does it do more for the wealthy?

Oh, yes. Oh, yes. We are talking about trillions of dollars of tax reductions for the corporations and the superwealthy.

And what does the rest of the country get for those who have little?

They get even less.

So what we have here, when you consider that they are proposing as much as a \$2 trillion reduction in Medicare—we are talking about the healthcare system for seniors—and Medicaid—the healthcare system for, again, seniors in nursing homes—about 60 percent of that money goes to those seniors. The remaining 40 percent goes to the working poor and the poor.

That alone, together with this transfer of the tax reductions for the superwealthy, amount to the largest transfer of wealth ever in any legislation that has been proposed, and hopefully will not pass, but has been proposed in this House. It is even a greater transfer of wealth than we saw in the effort to

repeal and replace the Affordable Care Act.

Beware, America. Be wary. The hucksters are promising something that they are only going to deliver to the superwealthy and to American corporations.

One more point I would like to make here is that often you will hear the argument that cutting corporate taxes will somehow lead to more jobs and that the employees will receive more benefits. Well, it turns out that a cut in corporate tax rates actually comes back to the top 1 percent. They will receive about 34 percent of the tax reductions that go to corporations.

I have heard this argued by our Treasury Secretary, that if we are somehow to cut corporate tax rates, we will see the corporations investing in their workers.

Wow. Wouldn't that be great?

So we cut the corporate tax rate from some 35 percent down to 10 percent, or maybe 15 percent, as our President has suggested. All of those reduced taxes will flow to the corporation's bottom line after tax profits will increase, and, wow, they will create jobs, they will pay higher wages.

What are the facts? What are the facts here?

Well, first of all, most of it will not wind up in the pockets of the workers. It will wind up in the top 20 percent of taxpayers, of which 34 percent of that will be the top 1 percent. So, once again, if you look at the corporate tax reductions, it is going to wind up benefiting the wealthy, not the workers.

There is another fact out there. In the 1970s, American corporations would invest about 50 percent—maybe slightly more than 50 percent—in capital improvements, building new factories, expanding the work floor, expanding the workers, workers' wages, benefits, and research and development. It is right there.

If you take a look at the Fortune 500 in the 1970s, well over 50 percent was reinvested in American jobs, American workers, expanding the factory floor, expanding the business, expanding research and development, and growing the corporation.

A remarkable and extremely important thing happened beginning in the 1980s, at about the time of the Reagan tax cuts, and continuing on, and is in place today. That has shifted.

Today, American corporations do not invest in America, they don't invest in new capital, and they don't invest in R&D. Ninety percent of the after-tax profits in the Fortune 500—most of the Fortune 500, or many of them—wind up in stock buybacks and executive salaries or overseas, not in American jobs.

If you are wondering why the American middle class has seen a flat and actually declining share of the GDP, it is because American corporations have shifted from investing in American jobs, American planting equipment, research and development; and they have shifted into manipulating their stock

price by buying back their own stock, using the after-tax profits, some 90 percent of it, for executive salaries and for stock buyback.

□ 1830

If you have got 100 stocks out there and they are valued at \$10 apiece, you buy back 50 percent of the stock, guess what. You have doubled the stock price. By creating more jobs? By creating more profit. By increasing wages? By R&D? No. By manipulating your stock price by buying back that stock.

Now, maybe there is somebody who would like to debate this point. Come on down. Let's debate it.

The reality is just as I said. It is laid out there.

Oh, there is another fact. One of America's largest corporations, the CEO said: Not to worry. You reduce my company's tax rate, and I will invest in our workers. I will invest in new plant and equipment.

Interesting. In the last 8 years, the tax rate for AT&T is about 8 percent—not 35 percent, not 20 percent, not 15 percent, but 8 percent—and yet during that period of time, AT&T laid off 80,000 workers.

So you are going to tell me lowering a major American corporation's tax rate is somehow going to lead to more employment, more jobs? Then tell me why AT&T, that has an effective tax rate of 8 percent over a 7-, 8-year period of time, laid off 80,000 people. So let's argue this point. Let's see what is going on here.

We have before the House of Representatives and the Senate a fundamental question: Are we going to transfer even more wealth to the superwealthy by reducing their taxes and pushing off to the working men and women of America, the middle class, a higher burden?

Along with that, we either increase the deficit by \$2.5 trillion or \$5 trillion, depending upon how this finalizes—that is the tax reduction; that is the lost revenue to the Federal Government—or are we going to make massive cuts?

I am telling you what our Republican colleagues are promising us. Massive tax cuts for the superwealthy. The top 1 percent will get 80 percent of the tax reduction benefits, the remaining 99 percent of Americans will have to figure out how to share the small remaining 20 percent.

The probability associated with those tax cuts, a significant reduction in programs that serve seniors—Medicaid, in nursing homes, the working poor, the Medicaid expansion program wiped out, Medicare reductions, all of these things—and quite possibly reductions in children's health programs, school programs, school lunch programs, environmental support programs, clean water programs, transportation programs, all the rest. So a tax cut for the wealthy is going to be a burden on American workers.

Once again, if it happens, it will be the largest transfer of wealth from the working men and women of America to the superwealthy, as if we already do not have income inequality in America. It can be calculated that the income inequality in America today is the greatest it has been in any country for the last 500 years, dating back to when Spain was ripping off the Western Hemisphere taking all the gold, all the silver, anything else they could find, and transferring it to the Spanish Government, to the King and the Queen and their favorite folks. Income inequality is real.

There are many, many pieces of this puzzle that we need to understand. One of them is the way in which certain States that have heavy burdens because they are urbanized States will be particularly impacted by the proposals that we have seen.

Joining me tonight is the Representative from one of those States, New Jersey.

Mr. PAYNE, would you like to comment on this extraordinary transfer once again that is in this piece of legislation, the way it harms your State and my State?

Mr. PAYNE. Mr. Speaker, I would first like to start by thanking my colleague, Congressman GARAMENDI from the great State of California, for hosting this afternoon's Special Order hour on the Republicans' massive tax giveaway to the rich.

Mr. Speaker, the American people want a tax plan that creates jobs, builds infrastructure, helps out the poorest among us, strengthens the middle class, and requires billionaires to pay their fair share.

Unfortunately, the Trump-Ryan-McConnell tax plan puts billionaires first and working class people last. The Republicans' tax plan will cut taxes for the wealthiest 1 percent, and it will raise taxes for more than a quarter of New Jersey's households. That is 1.2 million families in the State that I represent.

Across the country, the average tax increase for families under the Trump-Ryan-McConnell tax plan is \$794 a year, another \$794 a year on families struggling now to make ends meet. In New Jersey, that is money a family could use to pay for a month of childcare or 7 months of an electric bill.

The President spends a lot of time golfing at his resort in Bedminster, New Jersey. He knows many working class people in New Jersey. He employs some of them. His proposal to eliminate the Federal deduction for State and local taxes will hurt them dramatically.

Eliminating the Federal deduction for State and local taxes will take money out of people's pockets and out of New Jersey to fund tax cuts for the wealthy. That is just not going to work for the American people. Eliminating the Federal deduction for State and local taxes doesn't work for New Jersey, and it doesn't work for the American people.

Nearly 2 million people in New Jersey take the deduction. That is more than a third of the State's taxpayers. Most of them are from New Jersey's lower and middle-income families. Getting rid of that deduction means higher taxes for regular people.

So let's be clear. The Republican tax plan claims to be cutting taxes, but in reality, it raises taxes on millions of New Jersey's families and millions of other families nationwide.

The Federal deduction for State and local taxes is good for families. It keeps them from paying twice on the same income. If you pay State and local taxes on your hard-earned money, the Federal Government should respect that. After all, State and local taxes pay for our roads, our schools, our police, and all essential services we rely on each and every day.

New Jersey already pays more to the Federal Government in taxes than it receives in return. In fact, according to the Tax Policy Center, for every dollar New Jersey pays to the Federal Government in taxes, we get back only 77 cents. That is 77 cents on every dollar. The Trump-Ryan-McConnell tax plan is asking people from my State to send more to Washington so the wealthiest 1 percent can get a tax cut. That is just wrong.

When he unveiled his tax plan, President Trump claimed taxes are something he is very good at. Yeah, protecting billionaires is all this tax plan is good at.

Elected officials from both parties must continue to stand against the Trump-Ryan-McConnell proposal and prevent billionaires' first tax overhaul from crushing hardworking families.

Mr. GARAMENDI. Mr. PAYNE, thank you so very much. You made a very, very important point, and it is one I know your State and Representatives from your State are very aware of, and we are in California.

You said that for New Jersey here, you pay \$1 in taxes to the Federal Government and you get back 77 cents. It turns out that California is in the same situation. We pay \$1. I think we get back somewhere around the same, 70 percent back from the Federal Government.

Similarly, the other States, upper Midwest, this area, Nebraska, Colorado, Minnesota, these States also wind up paying more. Then over here, Illinois and New York, Massachusetts, it looks like, and New Jersey down here, Connecticut, also, these States wind up paying more.

It turns out that the program proposed by the Republicans is to further harm these particular States by taking away—these are high cost States. They have big populations, and they have expenses that are associated with those large populations.

They, the Republicans, want to eliminate the State and local tax deduction, which, as you said, not only burdens the individuals, but it is going

to be seriously harming these particular States. Already, these States are paying more.

If they are successful, they, the Republicans, are successful in eliminating the State and local taxes, the tax burden on these particular States, the big States, is going to go up, and the benefit will continue to flow to the States with lower populations. And you can see that on this map, because the rest of the Nation is red, meaning they receive more money than they pay in taxes.

So this is a particular problem. I am not going to say this is the only problem because you raised the issue, also, of the top 1 percent getting 80 percent of the tax break, but this is a very interesting map that is really not understood by our colleagues here.

Down here in Alabama and Mississippi, Louisiana, Florida, and so forth, relatively low tax States, they are actually subsidized by the high tax States; and so the elimination of State and local taxes increases the taxes on the high cost States already, who are already paying more than they are getting back from the Federal Government, so their burden is further increased.

We have got a fight on our hands.

Mr. PAYNE. Absolutely. Absolutely.

Mr. GARAMENDI. So we are ready.

Mr. PAYNE. And to your point, I appreciate you bringing this map out to show these States that are subsidizing, and you are being very generous in that statement, other States.

To have Members, over the past several weeks, come to the floor and admonish New Jersey and say that we really don't need the deduction, when—if I can tell, North Carolina is one of those States being subsidized. It is disingenuous to come to the floor and critique this plan when it is one of the only ways that people, citizens from New Jersey have as a way to balance things out to some degree.

We all have to pay our fair share, but at some point in time New Jerseyans would like to see a return on their investment as well.

Mr. GARAMENDI. Well, exactly so. This proposal that is going to be before the House very soon will simply make this inequality between the States even worse.

Now, in Texas, this horrible problem down here in Houston, terrible—similarly, with Florida—there will be even greater money flowing to those States that have seen these natural disasters, and so this is probably going to get even more so. If they are successful in doing away with the State and local tax deduction, this will become even more onerous for people in my State.

□ 1845

Frankly, I cannot understand how my Republican colleagues from California could possibly support something that would substantially increase their constituents' taxes. So we will see.

It is an interesting map. I came across it not too long ago, and I think I will use it even more.

I appreciate and thank Mr. PAYNE for joining us tonight. I am going to keep putting this back up here.

What are we here for?

The test of our progress is not whether we add more to the abundance of those who have much; it is whether we provide enough for those who have little.

I am going to toss another thing up here. Included in this Republican program is the elimination of the estate tax.

If you want the wealthy to get even wealthier, then you move forward with the proposal that would shift the tax burden to the working men and women and away from those who are super-wealthy. It has been said in an article in *The New York Times* that our President, under these proposals that he has put forward together with Mr. RYAN and Senator MCCONNELL, that he would receive a billion-dollar reduction in taxes.

We don't have his tax returns so it is hard to say that that is the case, but based upon past tax returns, it appears as though, yeah, one of the beneficiaries of all of this tax reduction is the President and his Cabinet. His Cabinet is made up of some of the wealthiest people in America, and they are not only going to receive a huge tax cut if it were to go forward and as proposed today, the 400 highest income taxpayers whose incomes average more than \$300 million a year—and I think that is probably most of the Cabinet, and certainly the President has been in that if he is not there today—that range of income would get an average tax cut of at least \$15 million. That is enough for a few rounds of golf.

There is another piece of this puzzle, and I want to put this one up here. We are going to hear a lot of discussion about the estate tax and how somehow the estate tax harms American families, particularly American farmers.

Now, I represent a very large agricultural district, and I said let's do some research and see across the broad breadth of America. Is it the American farmers that are harmed by the estate tax?

It turns out that, yeah, there are some American farmers that are going to have to pay estate tax. There are 50 of them. There are 50 American farm families that would now be burdened by the current estate tax. Thousands upon thousands, millions of small farmers out there that the estate tax will never even come close to touching. It is \$5.6 million of estate value for one, the spouse—another 5,000—so you have got \$11.2 million for the family. It turns out it affects, perhaps, 50 families across America. The estate tax itself really only affects 5,200 families.

When you hear all this talk about the death tax or the estate tax, as it is really called, ask the question: Who does that affect?

Well, it certainly affects at least the President, Mr. Speaker. It affects the President and many members of his Cabinet. I can think of four right off who would be burdened by having to pay the estate tax. It is about \$20 billion a year that is involved here.

So you have got 2.7 million estates of which just two-tenths of 1 percent would actually be affected by the estate tax. So don't get all excited, America, about eliminating the death tax, unless you want to see the programs on which you depend: education, childcare, children school lunch programs—if you are worried about the border, you are worried about the Homeland Security agency and their ability to provide those men and women. So it is about \$20 billion a year that would be eliminated from the Federal tax base if the estate tax were to disappear.

If you care at all about income inequality, then you better keep the estate tax. Eliminate the estate tax, then the rich will get richer and the poor will get poorer, and we will see even greater income inequality in the years ahead. So we have got some very heavy lifting to do here over the next couple of weeks.

Before I come back and end this with Franklin Delano Roosevelt, I would just say that the Democrats in this House and in the Senate really want to have tax reform. We want to reform the tax system. We know that the corporate tax rate of 35 percent is the highest in the world, or at least the industrialized world, and it does need to be reduced.

We also know that there are very few corporations that actually pay the 35 percent. They are clearly burdened by a higher tax rate. We want to lower that tax rate. We want to do it in a way that encourages investment in the United States; that we go back to those days in the 1970s and early 1980s, when American corporations actually invested in expanding their business in the United States; that they would invest in capital formation, in plant and equipment, and hiring workers and paying higher wages, and engaging in research and development. There are ways we can do this in corporate tax reform.

For example, we could provide a faster write-off depreciation for investment in American research and development, in American factories, in plant and equipment. We might even structure it in such a way that we would provide an immediate 1-year or 2-year write-off depreciation of capital equipment placed in American factories that was made in America. If you want to buy Chinese equipment for your factory, well, you are going to have to depreciate that over 15 years.

There are ways in which—some very simple ways in which we can encourage corporations to invest in America by modifying the depreciation schedules. If it is an American-made piece of equipment, a Caterpillar tractor that is

manufactured in America, write it off in 1 year.

You want to buy a Kubota manufactured in Japan?

Okay. You can write that off in 10 years.

In other words, a positive encouragement for American-made equipment is just one of many examples. As we bring down the corporate tax rate, we build into it very specific things to build the American economy. There are other things, and certainly the wages are part of this, R&D, and all of the other elements. We Democrats want to engage with our Republican colleagues in that kind of tax reform.

On the personal income tax side, yes, we are willing to talk about the tax rates, but we don't want to see the tax cut benefit go to the superwealthy that are already doing extraordinarily well. We want that benefit to go to the working men and women of America. We can expand their deductibles, and the Republicans are talking about that, but it is done in a limited way. And when you add back into it the elimination of State and local income tax and other things that they are talking about doing, it turns out that a very limited number of middle-income and low-income taxpayers are going to benefit, and many will find their taxes go up. We think that is wrong.

As we look at this on the personal income tax side, we want to make sure that we are able to structure those personal income tax changes in such a way as to simplify, absolutely, and eliminate a lot of scurrilous deductions that only benefit the rich and the wealthy, and come to a program that is simpler, more straightforward, and really benefits the great American middle class, or as the President likes to say, let's make the middle class great again. We can do that through tax policy. That is what we want to do.

I am telling you where we are headed today. We are headed today in a program in which our Republican colleagues are going to ignore our Democratic participation in this democracy, and they are going to ram through their own version of tax reform, which is simply a monumental tax decrease for American corporations, many of which are offshoring jobs. I can come back to that in a moment, and the high-income Americans as their taxes are reduced and their estate tax is eliminated. We think that is wrong, but they are not asking us how we can work together. They are not asking us to work with them.

They have structured it through the budget deal that they can do it with 51 votes in the Senate, totally ignoring the Democratic Senators, and here in the House of Representatives, following a tradition that has been underway for several years now of simply writing a tax bill on their own, writing a repeal on their own, and ignoring the Democrats who we believe have a better deal for Americans.

We believe that there is a better deal, that we can increase American pay by

writing a corporate Tax Code that encourages investment in America, that encourages investment in workers, in worker training, worker preparation, and all the technical skills that a modern American economy needs. Yes, we do know there is a better way in writing the Tax Code. We also know that we can write a Tax Code that would lower the cost for those American corporations, businesses, and farmers who are investing in America. I have given some of those ideas already here a moment ago.

Finally, we know that there is a better deal for Americans when we provide the tools for the 21st century, and this has to do with those tools of training and retraining so that the American workers are prepared to take the jobs that are out there.

How do you repair that robot that has replaced you on the manufacturing floor? How do you repair it? How do you program it?

That is a skill set that Americans are going to need.

In my area, we have pharmaceutical companies that are technologically driven. Their laboratories need to be staffed by American workers who understand the intricacies of biology and the biotechnical industry, which is emerging in my district and in California. That is a skill set.

We know that there is a better deal for Americans. We know that there is a better way for tax reform. We know that there is a necessity in America to build the infrastructure, the foundation of economic growth. But we also know that if our Republican friends are successful in reducing Federal revenues by somewhere between \$2.5 trillion to \$5 trillion, this is their proposal, revenues reduced by that, we will not have money for training American workers. We will not have money for the infrastructure investments, which are necessary to repair our bridges, build our roads, our airports and the like so that we have a foundation upon which the economy will grow. We know that.

We have to persuade our Republican colleagues, so we are going to have to rely on the American people, just as we relied upon you when the repeal and replace legislation was before the House of Representatives and the Senate.

The American public said: Whoa, whoa, wait a minute. This is a bad deal, not a better deal, but a bad deal for Americans.

So the tax reform or the tax cuts that are before us in the next weeks—the next 4 weeks—are a bad deal for Americans, and we are going to have to rely upon the American public becoming aware of what is going on here in Washington, and then speaking out and saying: No, no. Time out, folks. You are not going to screw us again. You are not going to do that again. We don't want the wealthy to get wealthier while we get poorer.

So the American public, I would expect, will say, "No, no way," just as they did when the great repeal and re-

place legislation was before Congress just a month ago.

Mr. Speaker, I have covered the issue for the night, but I want us all to remember that the test of our progress is not whether we add more to the abundance of those who have much; it is, rather, whether we provide enough for those who have too little. It is etched in the monument and the marble of the FDR Memorial, and it is a pretty good test of our progress here.

Mr. Speaker, I yield back the balance of my time.

□ 1900

ISSUES OF THE DAY

The SPEAKER pro tempore (Mr. DUNN). Under the Speaker's announced policy of January 3, 2017, the gentleman from Texas (Mr. GOHMERT) is recognized for 60 minutes as the designee of the majority leader.

Mr. GOHMERT. Mr. Speaker, I do greatly appreciate my friend across the aisle. Mr. GARAMENDI made some good points. For example, the people speak, and we are thankful they do. And that is why, when the Democratic House Members and Democratic Senate Members voted to pass something known as ObamaCare—it is hard to call it the Affordable Care Act because it has come at the cost of some people's lives, their doctors, their insurance policies, their medicines they needed—but the American people did speak, and they said, "Not again," and they put Democrats out of the majority as a result of that bill.

As I explained to some of my colleagues in the Republican Conference who were saying that the Speaker is the one who got us the majority back, I pointed out in conference, if you look at the polls, it is very clear. No one person got us the majority back in November 2010. The Democrats got the Republicans the majority back.

The polls back then showed that we were not trusted any more than we had been so much in the past, as they were, the voters were just upset with the Democrats passing a bill they didn't want, that the Democrats had not read, and didn't know what it said, and they were going to have to pass it to find out what was in it.

And they were lied to repeatedly. You can keep your insurance if you like it. If you like your doctor, you can keep your doctor, and all those. Turns out they knew in advance—not all of the people here, but the people in the Obama administration who kept saying it, they knew they were lying because they knew people would not keep their insurance whether they liked it or not; they would not keep their doctors if they liked them as they may well not be in the network and probably wouldn't be in many networks.

So it is so true that the people speak, and thank goodness they do. And then they have returned, not only Republicans to majorities in the House, repeatedly, on the promise of repealing