

a decision to make. Will they protect the middle class and tens of thousands of homeowners in their districts or go along with the hard-right agenda that will cost their constituents hard-earned money for groceries, home repairs, and other needs, and do that all so that the very wealthy can get a huge tax break and all so that the biggest corporations which are flush with money can have even more money—wrong.

I hear on the other side that we are talking about a tax bill for the middle class. To eliminate State and local deductibility hurts the majority of middle-class people in this country. That is what will happen if they keep that in there.

Now, some will say, in the House—and I have heard one of my colleagues from New York, a Republican: Oh, that SCHUMER is a Democrat; he is beating up on Republicans. But I went through this in 1986, the last time we had tax reform. It was the Democrats who were pushing the bill—Senator Bradley, a legend in this Chamber, and Leader Gephardt, one of the Democratic leaders in the House. Despite their entreaties, I told them not only would I not vote for any reform bill that had State and local deductibility in it, but I would lead the charge and round up others, and I did. I got a lot of flak from my fellow Democrats, but it was the right thing to do for my middle-class constituency in southern Brooklyn. So when I ask our Republican colleagues to buck their leadership to help their middle-class constituents, it is something I did with the Democratic leadership the last time tax reform was on the floor.

Some are already rationalizing their vote to approve the budget by putting their hopes in the vague possibility of some kind of compromise on State and local deductibility. The harsh fact is, there is no good compromise to be had on State and local. If you want to make taxpayers choose between the mortgage deduction and the State and local, it is like asking taxpayers to decide whether they want to cut off their right arm or their left arm. Some are talking about a cap. Well, where are you going to cap it? More than 50 percent of the total value of the deduction goes to taxpayers with incomes below \$200,000. Cap it too low, and almost all those middle-class taxpayers get whacked. Cap it too high, and it doesn't raise enough money to offset all the cuts my Republican friends want to give the corporations and the top 1 percent. Republicans in the House shouldn't stake the votes on the prospect of a good compromise on State and local because there is not one to be had.

The bottom line is, any Republican plan that limits SALT is the equivalent of robbing middle-class families of tax benefits and handing it over to the wealthiest Americans and biggest corporations. There is no—no—compelling reason to do it. People aren't clam-

oring for it. We don't need to take a trillion dollars from working families and give it to millionaire CEOs, period.

If that weren't enough reason to vote no, the Republican leadership is still debating capping pretax contributions to 401(k) plans. Do you hear that, retirees and potential retirees? In their craving thirst to give the wealthiest people in America a tax break, they are going to say: You can't save money for retirement tax-free. What a gut punch to the middle class that would be. Despite the President's claims to the contrary, Representative BRADY and Senator PORTMAN have said that a 401(k) cap is still on the table.

So do you know what this bill has become? Again, in its desperation to help the wealthiest, it is like a quiz show. Which way do we hurt the middle class to pay for it? Door one is State and local deductibility. Door two is cap retirement. Who knows what they will pick in door three? It could be the mortgage deduction. Asking middle-class people to choose which poison to take so they can help the wealthiest makes no sense.

I would urge my colleagues in the House and here in the Senate: Stop doing this partisan bill that was dictated by the hard right, very wealthy individuals, very rich corporations, huge corporations. Work with us. We want to create a bipartisan bill that helps the middle class. We are for tax reform, and we can get something done.

Please stop this train in its tracks early on before it is too late and you will regret it. There are large numbers of Democrats, including this minority leader, who want to sit down with Republicans and come up with a deficit-neutral, middle-class, small business-oriented, bipartisan tax relief bill, not a plan to benefit the richest 1 percent or the largest and most powerful corporations that are already flush with cash. We want to work with our Republican colleagues on a real bipartisan deal. Defeat this budget, and we will.

I yield the floor.

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 Palk nomination, which the clerk will report.

The bill clerk read the nomination of Scott L. Palk, of Oklahoma, to be United States District Judge for the Western District of Oklahoma.

The ACTING PRESIDENT pro tempore. The Senator from West Virginia.

TAX REFORM

Ms. CAPITO. Mr. President, I rise to again highlight the importance of enacting tax reform. I listened to the Democratic leader's speech. I have heard that speech a thousand times—a thousand times how only wealthy Americans are going to benefit from anything the Republicans can come up with. Well, do you know what? Americans are smarter than that. Americans are smarter than that.

I represent a State, West Virginians who have struggling economic situations. If I were to go out on the street in West Virginia, and as I talked to individuals there, and asked them: Would you like more of your hard-earned money at the end of the day and have a tax cut and tax relief, I can guarantee you 100 percent would say: Heck, yeah. I can spend my money better at home with my priorities than what you are doing in Washington, DC. So let's not let that argument rule the day. As I said, we are smarter than that.

Let's talk about what this bill does. This is now my fourth, actually, in a series of something I believe in, which is tax reform for everybody in this country.

My first speech described the benefits we will have in economic growth. Something that was not mentioned by the previous speaker is how we have been stagnated for so long. The economic growth will rise all boats. Every middle-class worker will benefit from this, and every small business will benefit from this. My second speech was about small businesses. Ninety-five percent of my State is small business. Last week, I highlighted the importance of passing the budget resolution to allow Congress to move forward, and we did that.

Today, I want to talk about the importance of tax reform for middle-class families and the impacts this bill will have on them, the very real impact. You know what, raising a family is very expensive today. A recent study from the Department of Agriculture found that middle-income households will spend over \$230,000 raising a child. It is staggering—staggering.

The Federal Reserve found that almost half of American families are struggling right now to come up with \$400 if they have an emergency expense. In West Virginia, where the median income is \$41,000—hardly the wealthy—families are forced to make hard tradeoffs as they balance their checkbooks each month.

Expenses are going up. Yet most Americans haven't received a raise in years. So we need to help working families, especially those living paycheck to paycheck, and this is one of the primary goals of our tax reform. We want middle-class, middle-earned-income

folks, hard-working folks to get more in their pocket to decide what they want to do with their money. I raised three children. I know just putting shoes on your children is an expensive proposition. Maybe you want to plan for a trip or save for college. Well, to pay for childcare and to save for college at the same time is almost impossible for our young families today.

The framework we have set forward, I think, will help our families in many ways. First, it calls for a significant increase in the child tax credit. Yesterday, a number of my colleagues from the House and the Senate, joined with Ivanka Trump to highlight what an improved child tax credit would mean for working families. The tax reform proposal would allow families to take a higher per child credit, saving money on their taxes—money they have earned, money the families deserve to spend on their own, and money that could have significant impact to our families.

We will also create a \$500 tax credit for families who are caring for a nonchild dependent. Many Americans find themselves in the sandwich generation, where they are not only caring for their children, they are caring for their parents at the same time. This will help those families.

Second, the proposal nearly doubles the standard deduction or the zero tax bracket. It raises it up to \$24,000 for married taxpayers and up to \$12,000 for single taxpayers.

What kind of impact would this have on a State like mine? Well, 83 percent of the taxpayers in West Virginia take the standard deduction. They are going to get a doubling in their standard deduction. That is more money for them to take home, to put the value of where they want to spend it with their own families. So four out of five West Virginia working families will benefit from that. That is an enormous savings, and even more taxpayers are likely to benefit, as the larger standard deduction means fewer people will itemize. We expect that figure to go up—from 83 percent up. It makes filing taxes simpler, and it makes it so our taxpayers can file on a single form without all of the extra forms, time, and money it takes.

Finally, and most importantly, families will benefit from the economic growth that tax reform will bring to our country. This is probably the biggest impact that tax reform will have for working families. We will lower the corporate rate, yes, for companies, but we have to make our companies competitive across the globe. We are not. We are not competing. What kind of effect does that have? Fewer jobs and lower wages. Companies know that if they invest in their workforce, if they invest in the wages of their workforce, they are going to have a more productive workforce to produce products, to sell products, to enhance the quality of life of their communities.

Many of these large corporations that are scattered around our country

really do a lot of work in the community service parts of our country, whether it is helping with schools or whether it is helping with the baseball teams or sponsoring a robotics team. Why does that matter to working families? More than \$2 trillion in profits earned by American companies is kept offshore because of the flaws in our current tax system—\$2 trillion—and I think some of those estimates might be low. Shifting to a more fair and competitive system will bring those dollars back to the United States. Those companies want to invest in our country because they know we have the safest investments, we have the most technologically advanced and we have the best workforce, and this is great news for American families.

The White House Council of Economic Advisers estimates that lowering that tax rate—that corporate tax rate—from 35 to 20 could increase the pay for the average American by about \$4,000. At my small business roundtable, when I asked, what would you do with tax relief, the first thing she said was “raise the wages of my seven employees.”

So I think that this would be good news for working families, certainly good news for 50 percent of the West Virginia workers who work in small business. We need to make sure we work together, that we target our tax relief to middle-class families.

I say to the Acting President pro tempore, you and I were at lunch the other day with the President. Priority No. 1, the President said that this tax cut must be targeted to the middle class, the working families in this country. That is what this bill has put forward: larger tax credit, larger standard deduction, unlocking the wages by lowering the competitive tax rate. Despite our hard work, too many middle-class families are falling behind, and we want to make sure that trend stops.

So all of us, I think, can join together. This is going to go through committee. Both parties will have lots of opportunity to weigh in, and I look forward to looking into the eyes of the working men and women in my State and saying: Not only is help on the way, but help is here.

Thank you so much.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Oregon.

Mr. MERKLEY. Mr. President, I think it is going to be a very robust conversation about taxes. When we look into the eyes of working Americans, I hope my Republican colleagues are ready to answer this question, and that is, Why do they, the Republican Party, want to send \$3.5 trillion of tax benefits to the top 1 percent? Why not spend the tax benefits on the middle class?

Well, my colleagues keep coming to the floor and saying this is all about the middle class, but they don't mention that, in fact, every single major change is all about benefits for the richest 1 percent.

Changing the dynasty tax to create a dynasty loophole, wow, that really doesn't benefit anybody in the working class. Lowering the top bracket while raising the bottom bracket, well, that doesn't help anybody in the working class. Providing a special passthrough for those who can put their business activities into limited liability corporations and have a special low rate, well, that certainly doesn't help anybody in the middle class.

One provision after another, after another is targeted at the richest Americans, while coming and preaching help for the middle class. Oh, the American people will see right through this scheme. They are going to ask: Why is it you do so little for those at the bottom? In fact, you do nothing for those in the bottom third. Why is it you do so little for those in the middle class? In fact, many of them will see a tax increase. Why do you send the vast bulk of the benefits to the richest Americans when the richest Americans are already so much richer than anyone else?

The debate we are going to have is important. For my colleagues who think they can fool the American people by talking about the middle class and instead are targeting the richest to be richer, I have news: It is not going to work.

CLIMATE DISRUPTION

Now, Mr. President, I will turn to a different topic. Climate disruption is a seminal challenge of our generation. It affects everything from our forests to fisheries and farming. Rural America is the core target of the impacts of the changing climate, and we see the impacts worldwide. We see it in disappearing ice sheets and melting permafrost and the reduced number of glaciers around the world and dying coral reefs. We see it in migrating animals and insects. We certainly see it in the more powerful hurricanes hitting the United States in Texas and Puerto Rico and Florida.

In response, communities around the world are transforming their energy economies. They are increasing the efficiencies of their buildings, their vehicles, and their appliances. They are working to replace carbon-polluting fossil fuel energy with clean and renewable energy.

Well, how much do you know about the changes underway? Let's find out. Welcome to episode 6 of the “Senate Climate Disruption Quiz.” Here we go.

First question: In December of 2016, vehicle emissions and coal production in the United States of America were each at record lows since what year? Were they at record lows since 1970, 1974, 1980, or 1986? Lock in your answers.

The answer is not 1970 or 1974 or 1980; the answer is 1986. We are now working on over three decades, despite a vast increase in the vehicle miles traveled. We have reduced the emissions, and we certainly reduced the emissions in coal production. We are experiencing quite

a change. We see the transition through clean and renewable energy irrevocably underway.

Let's go to the second question. How many Republican Representatives—Members of the House—asserted that climate change has the potential to adversely impact all Americans? How many Republican Members of the House? Was it 13 or 17 or 20 or 22? Admittedly, it is a modest number.

The number was 17. The answer is B. These 17 Republican lawmakers introduced a resolution warning that “if left unaddressed, the consequences of a changing climate have the potential to adversely impact all Americans.” So this is a very big deal, that 17 Republicans in the party financed by the coal and oil billionaires, who have really taken complete control of the U.S. Senate, stood up to them and said: We are going to speak on behalf of our responsibility, as citizens of the United States of America, to protect our citizens from the assault on our farming and our forestry and our fishing from climate disruption. I praise those 17 for having done so. It is a powerful, bipartisan step in the right direction of championing the cause of all Americans—and for that matter, the entire planet.

Question No. 3: In July of this year, California extended its cap-and-trade program to which year? Did it extend it for just a couple of years to 2020 or to the year 2025, 2030, or 2035? How long did California lay this vision into the future? Lock in your answers.

The answer is 2030. The program would have otherwise expired in 2020, so they extended it another decade. It was basically a statement of confidence that the program that they laid out, that they have in place now, is working and deserves extension. It is the only program of its kind in the country, and it is the second largest in the world.

Under this vision, this new and expanded program, California will cut its emissions of carbon dioxide 40 percent from its 1990 levels, despite having a vastly expanded economy. That is a powerful vision and a vision we need to extend through completely eliminating the burning of fossil fuels in the next three decades.

Question No. 4: How many acres of our citizen-owned—that is, our Federal—fossil fuels were leased to industry as of October 2016? Had we leased out 30 million acres of Federal land for the extraction of fossil fuels or 45 million or 53 million or 67 million? Any of these is really a vast amount of what we own as citizens. Lock in your answers.

The answer is at the top end of the spectrum—67 million acres. What this means is that for years and even decades into the future, we have already contracted for a vast amount of fossil fuels to be extracted from our citizen-owned lands. These extractions add to the problem facing rural America and the impact on our farmers and our fish-

ermen and our forests. That area which has been leased out for the extraction of fossil fuels, which, as citizens, you and I own, is the size of Colorado—a vast sea of fossil fuel extraction leases on public lands. It shows the dire need to pass the Keep It in the Ground Act.

The only responsible thing for us to do is to not do any more leases of our citizen-owned oil or coal or gas. The responsible thing to do, the right thing to do, especially as we work in partnership with the world, is to say no new leases that expand this 67 million acre number.

Now let's turn to Question No. 5. Which U.S. community was the first to make a decision to divest all of its oil and gas stocks because of the impact of oil and gas on destroying our Nation? Was it Cooperstown, NY; Salem, OR; Lawrence, KS; or Walla Walla, WA? Lock in your answers.

The answer is Cooperstown, NY. There is quite an interesting story behind this, a remarkable story. At the center of the story is a man named Louis Allstadt. Mr. Allstadt is a retired ExxonMobil executive. At one point, he managed all of Mobil Oil's exploration in the United States, Canada, and Latin America, so he knew the oil industry, the fossil fuel industry, inside-out from the very top level.

After retiring, he ran for town trustee in Cooperstown. As a town trustee, he then spearheaded an effort for Cooperstown to become the first town in the United States to divest its oil and gas stocks. Mr. Allstadt summed it up this way: “You don't just keep driving your car when you see a cliff ahead.” Well said. Yet so many in this Chamber are determined to drive the car over the cliff.

From the high reaches of the executive suites of Exxon Mobil, Mr. Allstadt could see the damage being done to the planet by the continued burning of fossil fuels. He saw the absolute need to stop, and he took a principled, moral stand on behalf of us all.

Thank you, Mr. Allstadt, for doing that and setting that example. It is one we should all pay attention to. Every city council and every mayor across the country should ask the question: Should we follow Mr. Allstadt's example, the example of Cooperstown, NY? Because if we continue in the direction we are going, we will do fabulous amounts of damage from which we will not easily recover—if we can recover at all.

So there you have it, folks—episode 6 of the “Senate Climate Disruption Quiz.” These questions were ripped from the headlines. Facts on the ground are changing fast as climate disruption increases and communities across the globe respond. We are racing the clock, and we have no time to spare. So stay engaged in the fight.

In the near future, I will bring you episode 7 of the “Senate Climate Disruption Quiz.”

Thank you, Mr. President.

The ACTING PRESIDENT pro tempore. The Senator from Florida.

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

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

TAX REFORM

Mr. RUBIO. Mr. President, over the next few weeks, the Senate, the House, Congress—everybody here in Washington is going to be engaged in what I think is one of the most important and potentially impactful debates we have had here in a long time. For a place that has been so criticized for not doing anything, we have a chance to actually do something that is going to matter and help real people and help the country. It is called tax reform.

I think the great thing about a tax reform debate is that it actually goes to the heart and soul of our identity as a nation and who we want to be and who we have been up to this point.

We are a nation that has embraced free enterprise. There are people who don't believe in free enterprise. There are people who believe in different variations of free enterprise. By and large, America has believed in free enterprise. That basically means the government doesn't try to control too much of the economy. People have private property and private businesses. You have rules to make sure people don't cheat and steal from one another or hurt people, but by and large, we believe in a private economy. Why do we believe that? I think the answer to that is not just a purely economic one; you look back at our founding.

One of the unique things about this country that we have taken for granted and do not do a good enough job of teaching young Americans is that America was not created as a nation to bring together a common race or a common ethnicity or a common religion. There are a lot of nations around the world—in fact, I would argue that most of the nations that have ever existed have been a homeland for the people who were born and have lived in that one place—not us. We were founded on the idea that you could bring different kinds of people from different backgrounds and unite them as one people, despite their differences in background and ethnicity and religion. You could unite them behind a very powerful idea—the idea that all of us are created equal because we were born with a God-given right to life and to liberty and to pursue happiness.

That is not just a revolutionary idea; it has changed the world. It has been the identity of our country. It is among everything else that makes us unique and special. In every generation, it has been challenged economically, socially, and culturally. We need to continue to fight for that.

One of the core principles behind equal opportunity is the ability to fulfill your economic potential—to grow up and be who you want to be, do what you want to do, open a company or work for a certain industry or career or

stay home and raise children. Whatever your choice is, they are all legitimate. We are a nation that believes we all have the God-given right to pursue that, and that is something which free enterprise makes possible.

The difference between free enterprise and people who want government to control everything is—the best analogy I can think of is, imagine a pie. Let's use a pie as an example. I can't bring one on the floor to graphically detail it, but imagine one in your mind. Imagine if I said to you: This pie will never grow. It will always be the same size. Every single one of us gets a slice.

Well, if the pie can't grow and everyone gets a slice, then the bigger your slice, the smaller my slice. That is what people who don't believe in free enterprise argue. They argue that the pie really can't grow, and so you need government to make sure that pie is sliced equally or equal enough among everybody. The Tax Code is one of the ways they do it.

There is another argument. It is the one I believe in. It is the one that I think has made this country the most prosperous in human history. It is the argument that that pie doesn't have to stay that size. We can make it a pie that is a lot bigger and make sure it keeps growing. Therefore, it doesn't matter how big the other person's slice is, as long as your slice is big too. More for them doesn't mean less for you. That is one of the unique attributes of free enterprise: Everyone can be better off without anyone being left worse off. That is the theory, but it doesn't always work in practice for a lot of different reasons. That doesn't mean anarchy. We do need government. I am not anti-regulation; I am anti-over-regulation.

I fly on airplanes. Everybody here flies on a lot of airplanes. I am sure we are all glad that airplane is inspected and the person who is flying it is really a pilot and not just someone who stayed at Holiday Inn Express.

I think all of us want to make sure that when you open a bottle of medicine prescribed to you, what is in that bottle is actually the medicine and not something fake or something different.

When we eat food, we want to make sure it is not poisonous or going to spread disease. These are all products of regulation.

The same is true in economics. That is why we have antitrust laws. That is why we take on anti-competitiveness, because it actually undermines free enterprise. I am not talking about corporatism, because there are a lot of countries around the world that claim to be free enterprise, but they really aren't. Four or five big companies control everything, and everybody else either works for them or is unemployed. That is not what I am talking about.

I am talking about free enterprise—a nation and a system in which someone can quit their job, open a business, compete with their former employer,

and put them out of business—or at least take away some of their customers—because you are better than they are. That is free enterprise. That is what we believe in, and the Tax Code is a part of it.

What has challenged free enterprise in this country in the 21st century and you sense it in people's frustrations? There are two things.

The first is there is a lot of over-competition. It wasn't true in the sixties and seventies. We forget Germany and Japan. These countries were wiped out completely during World War II. It took them decades to rebuild. America was the only show in town for much of the fifties, sixties, up into the seventies. But all of these other countries watched us grow, and they started doing the things we did. They started deregulating, and they most certainly started cutting taxes.

The result has been that over the last 20 or 25 years, most countries in the industrialized world, the big economies, charge companies a lot less in taxes than we do. What that does over time is make us uncompetitive. That is why not a day goes by that you don't read about some American company that was bought by a company in another country and moved over there. Do you know why? Because they pay less in taxes over there than they do here. Anyone who doesn't realize that is missing a big part of it.

We are not the only show in town anymore. We have to compete, and that is why our Tax Code is important. If it becomes uncompetitive, you are basically forcing and/or inviting companies to leave the United States for a more favorable tax treatment—and that has happened.

Do you know who has paid the price? Not the rich people. If you are a wealthy investor, you can invest your money anywhere in the world. Even if you make your money here, I promise you, you have the best lawyers and the best accountants to find every creative loophole to save money. And if that loophole doesn't exist, you will hire the best lobbyist to make one.

In the end, the truly wealthy—the billionaires, the owners with these extraordinary amounts of wealth—they will figure it out. Do you know who gets hurt? The people who get paid every 2 weeks. That is who gets hurt because when those companies leave the United States, they take their jobs with them. The fewer of those there are and the more people we have competing for fewer jobs, the less people get paid at a time when everything costs more.

There is another thing that is hurting us, and it is not part of the tax reform, but it is the way growth is now distributed. We can no longer just assume that if the economy grows, everyone will be better off automatically, because the truth is, in the 21st century, there are some careers, some industries, and some jobs that pay substantially more.

Do you want to talk about the haves and have-nots in the 21st century? The haves and the have-nots are the people who have advanced education and the right skills and the people who do not. We have to close that gap. Vocational training—that is a separate topic that has to be dealt with and is critically important in the way growth is distributed. But you have no growth to distribute if you don't have growth. So that is why this is so important.

When you hear all this talk about wealthy corporations getting huge tax breaks, it is not necessarily true. It is really, really important for people to pay attention to the details and not just the talking points on this.

For example, let's say company X is a publicly traded company, so they sell stock on Wall Street and the like. Next year, because we lower taxes, that company makes \$1 million more than they did this year. What can they do with that million dollars for a publicly traded company? There are really only four things they can do with that money, and all four of them help working Americans.

The first thing they can do is grow the business. They can say: We like our business a lot. We now have a million dollars more than we thought we were going to have, but we believe so much in our future that we are going to take that million dollars and we are going to invest it to grow the company. We are going to open a new factory. We are going to open more stores and hire more people as a result. We are going to invest in more equipment, which means the people who make that equipment have more work. That is the first thing you can do with the money you might save on taxes.

The second thing you might have to do—maybe you don't grow your business, but with that million dollars extra that you have from the tax cuts, you are going to have to pay your employees more because, if not, they are going to quit and go to work for somebody else. So all of a sudden, you are now in a position to be able to hire good people and retain them by paying them more and by offering better benefits to keep them. That is the second thing you can do with the money.

The third thing you can do with the million dollars from the tax cut that you didn't plan on having is lower prices. You can say: I am in competition with these five other businesses to sell the same thing. We are going to use our million dollars to lower our prices just a little bit, just enough so that people buy it from us instead of them. Do you know what that other company is going to have to do? They are going to have to lower prices, too, to compete with you. Do you know who benefits from the lowering of prices? The middle class. The people who are going to shop are going to be paying less because of the competition. That is the third thing that can happen.

The fourth thing that can happen and the one that gets the most criticism is,

well, they will just pay it to the shareholders in dividends. OK. Who are the shareholders? The shareholders are wealthy people who trade in Wall Street and spend all day in front of a computer and have these brokerage accounts and people who handle their accounts. They are a part of it.

You know who else are shareholders? Millions and millions of Americans. If you are a firefighter or a police officer with a union pension, you are a shareholder. You might not be aware of the companies you have shares in, but it is in your pension, and the future of your pension will depend on how those investments go. If you are a 401(k) holder, you are a shareholder. Just because you are not in front of the computer every day, checking your TD Ameritrade account to see how much money you have in X stock and Y stock does not mean you are not a shareholder. You are a shareholder.

Virtually every sort of investment mechanism for retirement in America is invested in what is called equities, is invested in the market, is invested in stocks and bonds. If, in fact, those things are doing better, it is helping you retire.

That is why the business side of this is so important. It will help grow the economy, but it actually will also help people because there is nowhere else for that money to go.

The other type of small business, which is actually the majority, has been called a passthrough, and that is what most businesses are organized as. That is where you pay on your personal rate. If you are a small business owner with three employees, you are an S corporation, and at the end of the year, you pay your taxes on your personal rate. Your rate is actually higher than the companies, the corporations, except you can't hire the lawyers and the accountants and all the other expertise. You are actually, in many cases, paying more than the big companies. These small businesses need to be helped, too, and they would be with tax reform that lowers their rate and makes them competitive.

Beyond ensuring that people are either going to have better retirement funds, lower prices, more pay, more jobs, and we are helping small businesses, the vast majority of which are owned by people who are not multimillionaires and billionaires, the other thing we can do to help working-class people in this country is an expansion of the child tax credit. It is an idea that Senator LEE and I have been pushing for the better part of 2 years. It wasn't always universally popular, but I am going to explain three reasons why it is important. In fact, not only is it important, but it has to happen. If we don't do this, then someone could argue that this is not a middle-class tax cut. If we do it, it will be, perhaps, the single largest middle-class tax cut in modern history.

The child tax credit is a credit you get per child. Obviously, it phases out

at some point—the more money you make. Why do we have it? We have it for two reasons: No. 1, we truly believe that the family is the most important institution in society and parenting is the most important job you will ever have. I don't care who you are. If you are the President, if you are a Senator, if you are a Congressman—I don't care what you do—the most important job you will ever have, the most influence you will ever have, the most impactful thing you will ever do is to raise a family, so our Tax Code accounts for that. It should.

The second thing is that raising children is expensive. If you are raising children right now or have at any time in the near past, you know how expensive it is. I don't know where they get these numbers, but they sound right to me. The Department of Agriculture estimates that to raise children from the time they are born to the time they are 18 is about \$235,000 per child. That is a staggering amount of money. That doesn't even account for college, by the way.

All you have to do is spend just 10 minutes; just go out one day this weekend and talk to the people you know who are working parents, and ask them. They are going to tell you one of the most expensive things they face, especially between the time their children are born and the time they turn 4 or 5, is childcare. In over two-thirds of the States in this country, this costs more than it does to go to college. Imagine that you make \$800 a week that you take home, but you have to spend \$400 a week on childcare for your two kids. That is half your paycheck.

I am not saying a child tax credit fixes all of that. I am saying that is a cost that keeps going up. It is a reason why the tax credit has lost about \$300 in value from the time it was last expanded in 2003.

The other thing to add to it is, if you look at some of the changes being proposed on the personal deduction, that is another \$500 off. In essence, at \$800 per child, we are just breaking even. That is why we have to have a child tax credit that is at least \$2,000 to really have an impact.

The other thing we have to do is make it refundable. What that means is it has to apply against payroll tax. Medicare, Social Security taxes—that comes from FICA; it comes immediately off your paycheck. Everybody pays that tax.

Not everybody pays income tax. If you don't make more than a certain amount of money, you don't have an income tax liability, but you are paying taxes. It is called the payroll tax. If we don't deal with that, if we don't make the child tax credit apply to that, then we are basically not cutting taxes or not helping the vast majority of people who need it. There has been some speculation that this would be too expensive and cost a lot of money. It is not true.

No. 2, it is their money. You don't get it unless you owe it, and you don't

owe it unless you are working. All we are saying is let people keep more of their money to pay for their cost of living.

By the way, they are going to have to spend that money. We know that a large number of families in this country are living beyond what they make. That is why credit card debt has risen over the last 20 years. They are going to take that money, and they are going to spend it. They are going to spend a lot of it on raising their children. They are going to spend a lot of it on the things that we talked about.

I am not saying this alone will change it, but, hopefully, the child tax credit, combined with a growing economy in which there are more jobs that pay more and prices are lower, is going to truly help people, and we have to help people in that regard. So this has to be a critical component of tax reform.

I wanted to set the stage for that, because, unfortunately, it is a complicated thing. Unfortunately, taxes are very complicated, more than they really should be.

There is going to be a lot of misinformation out there about who this actually helps and how the economy actually works. So it is really important for us to be clear and upfront about why it is that we are doing the things we are doing.

When I hear all this talk about helping millionaires and billionaires—they are probably the people who care the least about some of the tax reforms. They are going to be finding their way; they just want to know what the rules are. They just want to know what the rules are because they are going to figure it out one way or the other. If their taxes are too high, they will take their money to another country. If they are low enough, they might invest it here. Either way, they are going to be fine.

The people we really want to help are working people and small businesses, and the Tax Code is a part of that. It is not the only part of that, but it is a big part of it. That is why this has to happen. It has to happen. It has been far too long.

I want to take a step back and say that 50 years from now, when people read about this time in American history, they are going to ask themselves: What was wrong with those people? Did they not realize that all these other countries were taking their jobs, and one of the ways those jobs were leaving is that they were giving them away. They were literally inviting people to leave by acting so arrogant about themselves that they thought they could charge them anything they wanted in taxes, and they would stay. That is just not true anymore. I am not sure it ever was entirely true, but it is less true today than it ever was before.

In the end, the people who are really being hurt by this are the people whose jobs don't pay enough at a time when everything costs more.

The people who are really being hurt by this are the people who wish they

could start their own business, but they can't because they don't think they can make enough money to survive.

The people who are really being hurt by this are parents who are trying to raise their children at a time when everything costs more, but their paychecks aren't keeping pace.

The people who are really being hurt by this are the people who sit down every month, and they write down on a piece of paper: This is our budget for the month. And about 14 or 15 days into the month, something comes in the mail that they didn't expect was on its way, and all of a sudden, that whole budget gets blown out, and now they have to use a credit card to pay for it.

The people who are being hurt by this are the people whose kids are now 17 years old, and they say: I want them to go to college, but I have no idea whether they are going to be able to go. Even with financial aid, they are going to have to borrow money to go to school, and now they are in debt. Before they even vote in their first election, they already owe \$10,000. We have to help them if we are going to rebuild the country's economy, and tax reform is a key part of it.

Here is my last point. There has been a lot of talk about debt—that this is going to grow the debt. That actually doesn't have to be true. If you lower the tax rate and businesses are hiring more people, creating more jobs, and growing, that is going to grow your economy. When you grow your economy, you have more taxpayers. When you have more taxpayers, you have more revenue. Even though you didn't raise the rate, you will still collect more money because even though you don't have more taxes, you have more taxpayers. That is a big chunk of this.

Just a normal, not unrealistic growth rate would more than pay for the money that people are saying we are not going to collect as a result of this. That is part one of it.

The other thing that is interesting to me is if we stood here today and said "Let's take \$1.7 trillion and spend it to build stuff that the government does," there would be no problem with that. That would be seen as stimulus. That is positive. That is good debt spending. But, somehow, if we say "Let's take money and give it back to people so they can spend it themselves," that is bad debt. That is ridiculous.

The third thing I would say is that you are never going to tax your way out of debt anyway. Even if we tax everyone in America next year—if, for everyone in America who made \$1 million next year, we confiscated every penny of it and said "Your tax rate this year is 100 percent," it would not even make a dent on the debt. That is how big the debt is and how fast it is growing. So you can't tax your way out of this, and you can't just cut your way out of it, either, by the way. So the only solution to our debt long term is that you have to do two separate things, and you have to do them both.

No. 1, you have to grow your economy. You have to. That pie has to grow. No. 2, the debt has to be held back so it doesn't grow as big as the economy. If you grow the economy by 4 percent and you grow the debt by 4.5 percent, then you are not going to get there. You have to do both. This is part one—grow the economy.

Part two is going to have to be to bring our spending on a sustainable path so that the growth and the benefits of the growth and the revenue from the growth aren't being taken and used to pay for even more government.

To use a best analogy, if you owe a lot of money and you only make \$2,000, and next month you get paid \$3,000 a month but you add \$1,500 a month of expenditures, then you are still owing more money. So you have to do both. You have to generate more revenue through growth—not through more taxes—and you have to hold the long-term line on spending. This is step one of that two-step process. We have a chance to do it here before the year is out. We have to do it, and I believe we will. It will be hard. It should be hard.

I always laugh when I read these articles that say: Oh, tax reform is divisive, and people are arguing about it. They should argue about it. They don't have a lot of arguments about economic policy in China, by the way, because there is not much of an opposition, but in America, we are a republic. There are different ideas. There should be different ideas. Tax reform should be controversial. It is important. There should be debate, and there will be so we arrive at good public policy. There is nothing wrong with that. It is a good thing, not a bad thing, as long as that debate is geared toward reaching a result.

In the end, I will tell you this, if we don't do it, I actually think it will hurt our economy, not keep it the way it is. It will actually hurt it because a lot of businesses, a lot of employers, and a lot of Americans assumed that this would happen, given who won the elections in 2016. They have already made investment decisions on the assumption that some of this was going to happen. I am telling you, if it doesn't happen, the collapse of confidence will hurt the economy badly. Failing to act will actually reverse whatever gains we have already made this year on the expectation of growth and will actually shatter people's confidence in America's future.

If you are sitting there today thinking: Where am I going to open this big plant and hire 1,000 people, and you see tax reform collapse in the United States, and the people in the House, in the Senate, and in the White House are all supportive of tax reform, and you still couldn't get it done, you are going to say to yourself: Guess what; I am not going to invest in that place because even when the people who are in favor of it are in charge, they still can't get it done.

Not doing tax reform will not lead to the status quo. It will actually leave us

worse off. That is why we must do it. That is why the child tax credit has to happen, by the way, because not only can we not pass it without it, but we can't justify it without it.

I am optimistic that we are going to get there. It will be a lot of work, but it will be good work. It will be the reason why so many of us are here to begin with. We come here to make a difference. We come here because we want to contribute toward making things better—not perfect, but better. This will make things better.

For all the people who complain that we spend years here and nothing ever happens, this is the chance to see something happen in our time here and be able to look back when our service here is done and say: We made a difference while we were there.

That is what we are endeavoring to do, and I am excited about the fact that I believe we are going to do it. It will be long, it will be hard, but it will be fun and it will be good for our country and for our people. If we do it right, it will be one of the most rewarding things any of us will ever do in our time here in public service.

I yield the floor.

The PRESIDING OFFICER (Mr. SULLIVAN). The Senator from Minnesota.

HEALTHCARE

Mr. FRANKEN. Mr. President, I rise today to talk about the urgent need for action on the Children's Health Insurance Program and other vital safety net programs.

On September 30 of this year, 3 weeks ago, funding for the Children's Health Insurance Program, or CHIP, expired, and funding for community health centers also expired, as did funding for the National Health Service Corps. These three cornerstone programs provide essential health services to hundreds of thousands of my constituents and to millions of people across the country.

Although these programs have historically secured strong bipartisan support and, ostensibly, still do today, the Republican majority has not moved these bills forward toward passage, and it is really time to act.

My home State of Minnesota is one of the first States to exhaust its funding for its Children's Health Insurance Program, or CHIP, a program that covers 125,000 low-income children and 1,700 pregnant women.

While the Federal Government has provided some emergency stop-gap funding, that, too, is slated to run out by the end of November. Minnesota has a long tradition of insuring coverage to vulnerable populations. So coverage for low-income children will continue, no matter what. However, over the next few weeks, if CHIP funding is not reauthorized, the State will have to decide whether it will take extraordinary measures and incur significant financial losses to continue providing coverage for vital services, like prenatal and postnatal care for the pregnant women, whose coverage is currently funded by CHIP. This is a terrible

choice that States shouldn't have to make, and it doesn't have to be that way.

Minnesota is not alone. Five other States and the District of Columbia will see their funding dry up by December, and 25 more States will exhaust their funding by early next year.

Pretty soon, thousands of families could receive notices informing them that their coverage will be terminated. Imagine for a second what that moment would feel like. You have a son or a daughter with a serious medical condition, and, perhaps, they are even in the hospital. You find out that their health insurance is going to be cut off because the Republican-controlled Congress couldn't get its act together to continue funding for a bipartisan program that has been in existence for decades. I would be livid. That is why we have to act now.

For most of this year, the Republican majority has been consumed with destructive and counterproductive debates focused on repealing ObamaCare. They have done little else. That meant that not only did we blow past the funding deadline for the Children's Health Insurance Program, but we also blew through the funding deadlines for community health centers and the National Health Service Corps program. Now this critical reauthorization is on hold because Republicans can't agree on how to pay for it. This comes just a week after Republicans in the Senate endorsed the budget to increase the debt by up to \$1.5 trillion over 10 years for tax cuts that will largely benefit the wealthiest Americans. In fact, the Tax Policy Center estimates that 80 percent of benefits of the Republican tax plan would go to the top 1 percent of income earners in this country.

This is truly a case of the absurd. When it comes to providing healthcare for needy children and keeping Americans healthy, Republicans are saying they can't do it unless it is paid for, and, often, that means making cuts to other safety net programs in which vulnerable individuals rely. But when it comes to tax cuts for the wealthy, which costs many, many, many, many times more than the cost of providing children with health insurance, my Republican colleagues are perfectly happy to do that without demands for offsets and, instead, adding costs to the debt. This is not responsible budgeting, and it is not just kids that stand to lose under this type of budgeting approach. Let me tell you about the other programs at risk in my State of Minnesota.

In Minnesota, there are more than 70 community health center clinics that receive a total of \$27 million in funding to care for the uninsured and the underinsured in the State. If this funding is not reauthorized soon, these community health centers and the patients they serve are going to experience serious losses and not just financial losses.

Take, for example, Sawtooth Mountain Clinic, which provides care to

some of the most isolated and rural counties up in the northeastern corner of my State, in the Arrowhead. Sawtooth reports that it would lose up to \$1 million, which would force them to cut back on staff and services, having a drastic ripple effect across the entire community.

The CEO of the clinic in Grand Marais explains:

We are the only clinic and providers in all of Cook County—

Parenthetically, that is a big county—

and also one of the only providers serving the Grand Portage band.

That is the band of the Chippewa or Ojibwe.

Since 1965, Congress has provided this stable and critically important funding that supports our isolated and rural communities. Congress needs to do its work and needs to act now.

Similarly, without funding for the National Health Service Corps—this is what the program does. It provides financial support and loan repayment for clinicians who practice in underserved areas. I know the Presiding Officer must be interested in that, as Alaska has some underserved areas and needs providers to serve in those areas. Many providers, including those in greater Minnesota, will not be able to recruit or hire new staff.

In a recent news article, the chief executive of a Minneapolis-based network of clinics stated that the National Health Service Corps Loan Repayment Program offered him a unique bargaining chip against the larger health systems. Without this program, he believes he wouldn't be able to successfully compete for providers.

Look, I recognize how we got here and where the time and energy has been spent over the last few months, and I am proud that we were able to abide by the will of the people and successfully stop the effort to repeal the ACA and strip healthcare from millions of people. I would hope that we would recognize that we have here historically bipartisan legislation to reauthorize funding for children's health insurance coverage and other safety net programs. It is incumbent upon us to act, and act now. We have to reauthorize these programs so that Minnesotans and millions of the families across the country are not unnecessarily and unfairly harmed as a result of our inaction.

In the same news story I referred to earlier, the CEO of NorthPoint Health & Wellness, another safety net clinic in Minnesota, stated:

There is a high degree of anxiety for staff and for some of our patients. . . . I think Congress understands that we are vital to the safety net and they have to continue to support the community health centers.

Let's work together to pass this legislation so we don't let these clinics and the patients they serve down. It is time to act, and time to act now.

Thank you very much, Mr. President.

The PRESIDING OFFICER. The Senator from Colorado.

WILDFIRE FUNDING

Mr. BENNET. Mr. President, in recent months, Americans have been hit by a string of natural disasters—from devastating hurricanes in Puerto Rico, Florida, and Texas, to catastrophic wildfires in Oregon, Montana, and California. Earlier this week, the Senate voted to provide urgent relief to our communities in need.

Although Colorado was fortunate this year—we could have easily had fires, but we were very fortunate, unlike Montana, this year—we know the devastation of wildfires all too well. In 2012, the Waldo Canyon fire raged for 16 days, incinerating 18,000 acres, destroying over 300 homes, and forcing the evacuation of more than 32,000 Coloradans. Years later, our communities are still recovering from the damage.

Out West, wildfires can be catastrophic events. Yet Washington continues to fund them differently than other major disasters, such as hurricanes, tornadoes, or floods. When those disasters strike, we pay for emergency response from an entirely separate account. When a wildfire catches, that cost falls entirely on the U.S. Forest Service. If it is a catastrophic fire, as we see now in Montana and Northern California, those costs can easily exceed the Forest Service budget for fire suppression. That forces the Forest Service to borrow funds from other accounts to make up the difference. That is something no one has to do for any other disaster in America. This is often at the expense of efforts to prevent the next catastrophic fire.

It stands to reason that if we spend less and less on fire prevention, which is what the Forest Service is doing every year because of the way the Congress has set this up, we are going to spend more and more on fire suppression, fighting fires, and that is what is happening. That is exactly what has happened.

In 1995, the Forest Service spent around 16 percent of its budget on fire suppression—16 percent. Last year, it spent over half of its budget. For the first time in the Forest Service's history, they spent over half their budget fighting fires. You might as well call it the fire-fighting agency, not the Forest Service agency. In fact, the number was closer to 60 percent. The Forest Service had to borrow over half a billion dollars from other accounts in the agency—accounts that are important to Colorado, Wyoming, and Alaska.

While we replenished those accounts in disaster aid packages earlier this year, we once again failed to address why they were depleted in the first place. Until we do, we are going to find ourselves in the same position every year. This is no way to run a government. It makes no sense from a fiscal perspective, and it makes no sense from a public welfare perspective. This is not how we should manage our taxpayer dollars. Undercutting fire prevention is the definition of being penny wise and pound foolish. Every dollar we

spend on disaster prevention leads to \$5 of savings down the road.

We need to reinvest in fire prevention and in forest mitigation. In Colorado, our forests are in terrible shape. And it is not just Colorado citizens who need to care about that; anybody who lives downstream of our rivers, which are States all across America, needs to care about the condition of those headwaters. Those headwaters that are owned by the public, entrusted in the Forest Service, are in terrible shape because of this Congress's inability to deal with this.

We have over 800 million dead standing trees in the State of Colorado alone. Our communities, our watersheds, and our infrastructure are at risk. The Forest Service knows how to do this. They know how to mitigate that—by thinning timber and managing prescribed burns. But right now, all of those projects are on hold because the Forest Service anticipates having to fight more catastrophic fires next season. This is ridiculous. This is an affront to the people of Colorado and the people of the West.

We have a solution. It is a simple solution. Let's pay for fire suppression the same way we pay for other disasters. Our bill, the Wildfire Disaster Funding Act, would do just that. It is backed by seven Democrats and, I am very proud to say, by four Republicans. Unlike a lot of issues in Washington, both parties actually agree on the solution.

I know the administration is eager to fix this problem. Secretary Perdue knows that the current system makes no sense. He said as much at his confirmation hearing and again when he invited—and I so much appreciated this; we didn't ask—a bipartisan group of Senators to the Forest Service in September to discuss this. He knows that important wildfire mitigation projects are not getting done. He wants to fix the problem, and we should. It is far past time. This makes no sense from a fiscal point of view.

I know some colleagues in this Chamber would prefer to couple our proposal with broader forest management reforms. I have been part of forest management discussions in the past, and I want to continue those discussions. In fact, in the last farm bill, we worked across the aisle to improve forest management.

Let's be clear. For years now, efforts to link broad forest management reform with a funding fix have failed. They will not pass the Senate. Each year we do nothing, we continue to shortchange fire prevention, the good people who work for the Forest Service all across the country in our States, and we needlessly expose our communities to greater risks.

We have to act—Colorado and the West cannot wait another year—and we will have a chance when Congress votes on another disaster package over the next few months. We should use that opportunity to finally fix this problem

and put the Forest Service in a stronger position to prevent the next catastrophic fire.

I thank my colleague from Wyoming for his patience and for his leadership on the Budget Committee.

I yield the floor.

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. ENZI. Mr. President, while I am disappointed that we didn't continue the tradition of alternating speakers, I am glad that I got to hear both of the previous speakers.

I used to work with the Senators from Colorado to make sure that there were pictures taken annually from the same spots to show the way the trees are dying. There was an infestation that was causing this. The only reason we don't still take those pictures is all the trees are dead. You can't show that it is spreading when they are all dead. They need to be cleaned up, and I am glad there is work being done on forest management.

On healthcare, there is some effort being made between Senator ALEXANDER and Senator MURRAY to get a bipartisan bill, but what we need to do around here is get some of the appointments finished up so that the President can have the people in place to solve these problems. We are having to spend 30 hours on the cloture of a district judge. I have never heard of that. I have been here 21 years now, and I have never heard of that. We have to get the appointments through. That is one of our prime jobs—to provide advice and consent for the President—and it is not happening on a timely basis.

We have had to do 44 cloture motions on different people for the administration. At this point in President Obama's first term, that had only happened five times. With the previous President, it hadn't happened at all, and the previous one, it had only happened once. Already 44 times this year, it has taken us around 30 hours to get somebody through the process, and we have hundreds waiting to get through the process. That is one of our primary jobs. If we can't get those through the process, it is pretty hard for us to do the legislation we need to do.

VETERANS CHOICE PROGRAM

Today, Mr. President, I rise to express my serious concerns on behalf of our Nation's veterans. This is a huge problem in Wyoming. Wyoming is the least populated State in the Nation. If it is a huge problem there, it has to be even greater in States across the country, and I am sure it is a problem in all of them.

In 2014, we learned that several veterans died in Arizona—a lot of veterans died in Arizona while staff at the Phoenix VA medical center entered false information about their wait times and appointments. They kept getting delayed. Later that year, we found that such scheduling manipulation was widespread, including in my home State of Wyoming. Congress responded by creating the Veterans Choice Pro-

gram to help veterans get care in their communities and to get it promptly.

Unfortunately, Wyoming veterans are continuing to experience delays and limited access to care. I have heard from many Wyoming veterans who have been unable to receive the care they need and many providers who have been unable to get reimbursed for medical services. Some doctors and facilities have ended their participation in VA Choice because it is taking too long to get reimbursed or they are unable to get reimbursed at all and they are having to do a tremendous amount of paperwork in order to even get to that final reimbursement. Sometimes when they finally get payment, the check is made out to the wrong provider. Time and again, I hear reports of how difficult it is to get simple answers, let alone care or provider reimbursement, from the VA and the contractor administering the program in Wyoming.

The consequences of this poorly run program are ultimately borne by the veterans. In a frontier State like Wyoming, losing access to one specialist can mean losing access to the only specialist in the area.

Sadly, Wyoming veterans continue to tell me about these problems because the situation isn't getting any better—that is in spite of my having the Secretary in my office and then having him bring his staff in, who had provided the terrible statistics that they were working from.

One such veteran was waiting for a surgery followup and cancer screening and can't go to the same doctor now because VA Choice never paid them. Another veteran was not able to access vision care. Another could not access necessary neurological care because of reimbursement issues. I have even been contacted by veterans who are worried that they will go into collections because of claims that have not been paid by the Choice Program—not by them but by the Choice Program.

Without improvements to the program, our veterans will have to continue to wait for needed care, and their quality of life will continue to be negatively impacted.

I mentioned before that we are the least populated State in the country, and we have so many problems that I send a weekly list to the Secretary. I can't imagine what it is like in a high-population State.

We created VA Choice to better serve the healthcare needs of veterans, not to create a new source of uncertainty about whether they will be able to get the care they need. That is unacceptable. It defeats the entire purpose of the program. Until Congress steps in to improve the program, more providers will drop out of the program and more veterans will be harmed. These men and women have given our country so much, and they deserve quality care in an efficient manner. Their providers need to be paid on time so our veterans can get the treatment they need. When

the system fails those who never failed us, trust degrades. We can do better than this. We must do better than this.

I know my colleagues on the Senate Committee on Veterans' Affairs are working hard to solve these issues. I am working with them to make sure that any new version of community care for our veterans takes into account the unique challenges that rural and frontier healthcare networks face. We hold the highest debt to our veterans. Let's repay that honor and honor their selfless service by providing them with the care they deserve.

The veterans program was considered to be one of the best-run healthcare programs anywhere, and I heard nothing but compliments about it until the problem in Arizona, and then we found that the system had changed. That might be an indication of what could happen if we went to Federal healthcare for all, but this is one area that needs to be straightened out. It was a prime example of good care, and it isn't. We have to get it restored for our veterans.

I yield the floor.

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. INHOFE. 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. INHOFE. Mr. President, we have a very significant couple of votes coming up. One is the nomination of Scott Palk to be a district judge for the Western District of Oklahoma. We have been working on this for about 2 years now. He is one of the highest qualified individuals.

I thank the leader for moving forward on his nomination this week. I know judicial nominations are a priority of the leader's, and I share his belief in the importance of filling the many vacancies we have with judges who will uphold the rule of law, not predetermine outcomes and not legislate from the bench. Scott Palk fulfills and embodies this philosophy, and I have full confidence that he will be a judge whom Oklahoma and the Nation will be proud of.

This nomination is of great need to the Western District, located in Oklahoma City, which has a very heavy caseload. In fact, we have three vacancies on the bench there. One vacancy goes back over 4 years and another over 3 years, so this nomination is desperately needed.

Mr. Palk was nominated in the last Congress—so it was not this Congress—during the previous administration. He made it through the Judiciary Committee by voice vote before we ran out of time at the end of the 114th Congress. We would have had this done, but we just flat ran out of time. He had bipartisan support in the last Congress

and has in this Congress, with there having been a 17-to-3 vote in the Judiciary Committee. It is not very often that happens.

He also has bipartisan support back home in Oklahoma. He comes highly recommended by David Boren. Everyone here knows who David Boren is. The Presiding Officer remembers David Boren. He was my predecessor in this seat. He was the president of the University of Oklahoma but is retired now. He is a Democrat. Actually, he and I were elected to the House of Representatives in Oklahoma on the same day, so we go back a long way. David Boren knows Mr. Palk very well because Scott Palk has worked at the University of Oklahoma College of Law for about 15 years now after his having left a successful career in both the U.S. attorney's office and as a county district attorney.

David Boren said of Palk—now, this is a Democrat talking about Scott Palk—"He would make an excellent judge," would be "balanced and fair in his approach," and has "an excellent reputation for complete honesty and integrity." I don't know what more you could want in a judge.

That is David Boren talking, my predecessor in the Senate.

Again, I thank the leader for his commitment to fulfilling our judicial vacancies, and I ask that my colleagues support the nomination, as I am sure they will, with a "yes" vote for Mr. Palk.

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. LANKFORD. 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. LANKFORD. I ask unanimous consent to speak for 2 minutes.

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

Mr. LANKFORD. Mr. President, we are about to vote on a gentleman named Scott Palk, who was nominated by President Trump to serve as a U.S. district court judge for the Western District of Oklahoma on May 8.

On June 15 of this year, he passed the Judiciary Committee with bipartisan support. It has taken us this long, from June 15, going through the committee process, to finally getting this to the floor in the last days of October.

This is the issue we face as a Senate right now. We have an opening with a judge who has already gone through the committee process, who has already been approved—who will be confirmed, I hope, with wide bipartisan support—but because of the ongoing delay of every nominee, of everything in the process, this is slowing down the wheels of our government across the country. Whether that be judges or whether that be individuals in the executive branch working in the agen-

cies, we are seeing a constant slowing. We have to be able to correct this.

I would state that Americans will be very pleased when they get a chance to see Scott Palk on the bench. He will be a fair judge. He comes from a great family and has a great passion to serve people, both as he served in the U.S. attorney's office in the past and at the University of Oklahoma, working at the law school there. He will make the Nation proud. I am glad we have finally gone through this extremely long process to finally get him on and to get him seated on that bench.

In the days ahead, I look forward to the other positions in government being filled as well with other well-qualified individuals. I look forward to seeing this done. I look forward to seeing Scott Palk not as Scott Palk but as Judge Palk.

With that, I yield back.

The PRESIDING OFFICER (Mr. SASSE). All time has expired.

The question is, Will the Senate advise and consent to the Palk nomination?

Mr. COTTON. 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 legislative clerk called the roll.

Mr. CORNYN. The following Senator is necessarily absent: the Senator from South Carolina (Mr. GRAHAM).

Mr. DURBIN. I announce that the Senator from New Jersey (Mr. BOOKER), the Senator from New Mexico (Mr. HEINRICH), the Senator from New Jersey (Mr. MENENDEZ), and the Senator from Rhode Island (Mr. WHITEHOUSE) are necessarily absent.

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

The result was announced—yeas 79, nays 16, as follows:

[Rollcall Vote No. 251 Ex.]

YEAS—79

Alexander	Fischer	Nelson
Baldwin	Flake	Paul
Barrasso	Franken	Perdue
Bennet	Gardner	Peters
Blunt	Grassley	Portman
Boozman	Hassan	Reed
Brown	Hatch	Risch
Burr	Heitkamp	Roberts
Cantwell	Heller	Rounds
Capito	Hoeben	Rubio
Cardin	Inhofe	Sasse
Carper	Isakson	Schumer
Casey	Johnson	Scott
Cassidy	Kaine	Shaheen
Cochran	Kennedy	Shelby
Collins	King	Strange
Coons	Klobuchar	Sullivan
Corker	Lankford	Tester
Cornyn	Leahy	Thune
Cotton	Lee	Tillis
Crapo	Manchin	Toomey
Cruz	McCaïn	Udall
Daines	McCaskill	Warner
Donnelly	McConnell	Wicker
Durbin	Moran	Young
Enzi	Murkowski	
Ernst	Murray	

NAYS—16

Blumenthal	Hirono	Stabenow
Cortez Masto	Markey	Van Hollen
Duckworth	Merkley	Warren
Feinstein	Murphy	Wyden
Gillibrand	Sanders	
Harris	Schatz	

NOT VOTING—5

Booker	Heinrich	Whitehouse
Graham	Menendez	

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 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 Trevor N. McFadden, of Virginia, to be United States District Judge for the District of Columbia.

Lamar Alexander, Susan M. Collins, John Boozman, Chuck Grassley, Orrin G. Hatch, Steve Daines, Dean Heller, Bill Cassidy, Cory Gardner, Michael B. Enzi, Thom Tillis, John Thune, John Kennedy, John Cornyn, David Perdue, Joni Ernst, Mitch McConnell.

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 Trevor N. McFadden, of Virginia, to be United States District Judge for the District of Columbia, shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The bill clerk called the roll.

Mr. DURBIN. I announce that the Senator from New Mexico (Mr. HEINRICH), the Senator from New Jersey (Mr. MENENDEZ), and the Senator from Rhode Island (Mr. WHITEHOUSE) are necessarily absent.

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

The yeas and nays resulted—yeas 85, nays 12, as follows:

[Rollcall Vote No. 252 Ex.]

YEAS—85

Alexander	Coons	Flake
Baldwin	Corker	Franken
Barrasso	Cornyn	Gardner
Bennet	Cortez Masto	Graham
Blumenthal	Cotton	Grassley
Blunt	Crapo	Hassan
Boozman	Cruz	Hatch
Burr	Daines	Heitkamp
Capito	Donnelly	Heller
Cardin	Duckworth	Hirono
Carpenter	Durbin	Hoeven
Casey	Enzi	Inhofe
Cassidy	Ernst	Isakson
Cochran	Feinstein	Johnson
Collins	Fischer	Kaine

Kennedy	Paul	Stabenow
King	Perdue	Strange
Klobuchar	Portman	Sullivan
Lankford	Reed	Tester
Leahy	Risch	Thune
Lee	Roberts	Tillis
Manchin	Rounds	Toomey
McCain	Rubio	Udall
McCaskill	Sasse	Van Hollen
McConnell	Schatz	Warner
Moran	Schumer	Wicker
Murkowski	Scott	Young
Murphy	Shaheen	
Nelson	Shelby	

NAYS—12

Booker	Harris	Peters
Brown	Markey	Sanders
Cantwell	Merkley	Warren
Gillibrand	Murray	Wyden

NOT VOTING—3

Heinrich	Menendez	Whitehouse
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The PRESIDING OFFICER. On this vote, the yeas are 85, the nays are 12.

The motion is agreed to.

EXECUTIVE CALENDAR

The PRESIDING OFFICER. The clerk will report the nomination.

The bill clerk read the nomination of Trevor N. McFadden, of Virginia, to be United States District Judge for the District of Columbia.

The PRESIDING OFFICER. The Senator from Nevada.

Mr. HELLER. Madam President, I rise to discuss an issue that is extremely important to me and to many of my colleagues on this side of the aisle—the issue of judicial vacancies. I came here to work and am honored to serve on behalf of the people of the State of Nevada who sent me to Washington. One of the most pressing issues I have found since being here is, all too often Members of Congress go home before their work is finished.

Many of you here know the first piece of legislation I have introduced for the past two Congresses is my No Budget, No Pay Act. The concept is simple. If Congress can't pass a budget and all of its spending bills on time, then Congress itself shouldn't get paid.

The Senate should apply the same concepts, in my opinion, to confirming judges. I commend our majority leader for bringing two more judges to the floor this week, but there is a lot more work to do. We need to work day and night to confirm those judges who are already on our calendar and have moved out of the Senate Judiciary Committee. The Senate has an incredible opportunity right now to confirm Federal judges who will uphold the Constitution. We should be here every day, for as long as we need, to ensure all judicial vacancies are filled.

Our conference must be willing to work together in order to get the business of the Senate done. Right now, there are 149 judicial vacancies. Let me repeat that. There are 149 judicial vacancies, and the Senate has only confirmed 8 judges this session—149 vacancies, 8 judges confirmed. That means, in 9 months, with well over 100 vacancies and over 60 judicial emergencies, we have only managed to confirm 8 judges.

The minority party has undercut the confirmation process of the administration's nominees and judicial appointments. When new Presidents are elected, they have always been given an opportunity to put their team in place in short order. Historically, this is not just common courtesy, it is an expectation of the American people to have a seamless transition of power, resulting in a functional Federal Government.

One of the eight judges confirmed was Neil Gorsuch, who I am thankful now serves on the Supreme Court. Justice Gorsuch is an example of the type of judge we have the chance to put in place. As with Justice Gorsuch's confirmation, we need to do all that is necessary to fill these vacancies with great judges like him.

President Trump has nominated many judges and has more to nominate. For those he has already nominated, it is our duty to carefully review these nominations and ensure that these judges are confirmed in a timely manner. We must be willing to put in as much time as needed, whether that means working weekends, canceling State work periods, or working all through the night to get these Constitution-loving judges confirmed.

I know this is important to all of us, but we need to do better. Last week, I was a proud partner with Senator PERDUE and several of my other colleagues in calling on the Senate to work 24/7 until we get our work done. We have a substantial list of important work to complete, including confirming the judicial nominees the President has sent us, passing tax reform, fixing our broken healthcare system, and funding the government. The American people elected us to complete these critical tasks. They elected us to deliver a simpler, fairer tax code and to make sure our Federal judiciary is fully occupied with judges whose sole purpose is to uphold the Constitution as it was written.

To my fellow Senators, I am calling on all of us to do what the people have sent us to do and not let a light schedule stop us from fulfilling our duties. The American people don't go to work 4 days a week, and neither should we. This isn't France. We need to work a full workweek. We must make it clear to our constituents that we are fighting for the hard-working Americans every single day. Americans do what it takes to get the job done, and we should do the same.

I yield back.

The PRESIDING OFFICER. The Senator from Oregon.

REPUBLICAN TAX PLAN

Mr. WYDEN. Madam President, I don't often come to the floor of the Senate to give a speech like the one I am going to give now, but today I plan to start sounding the alarm, both from the standpoint of the process and the substance of what is known about the Republican tax plan as of this afternoon.