

through appropriate criminal processes. In this case, there is no indication that they didn't follow the guidelines.

So to those complaining here in the Congress and in the media, point to something specific that Mueller did wrong here.

They can't. These attackers are creating impropriety when there is none. Their attacks are not based on fact or logic. This is a hatchet job, plain and simple. If they have a legal complaint, they can pursue it in court, but of course they don't. That is why these attacks are only speculation on TV by partisan pundits.

Robert Mueller is one of the most respected and trusted civil servants in our country. His integrity is unimpeachable. The concerted campaign to discredit him and his investigation in the rightwing media is nothing more than propaganda and disinformation to try to turn the public's attention away from the real investigation—Donald Trump's potential collusion with Russia and the collusion of his campaign and the attempt, if it is found, to obstruct justice and prevent an investigation from going forward.

I hope my colleagues on both sides of the aisle will defend the special counsel from these spurious attacks. Everyone—Democrat and Republican alike—must reject the strident voices that falsely impugn Special Counsel Mueller.

FUNDING THE GOVERNMENT AND THE REPUBLICAN TAX BILL

Mr. SCHUMER. Mr. President, we have a lot to accomplish before the end of the year. Government funding runs out on Friday. We still haven't reached a bipartisan agreement on lifting the budget caps to ensure that our investments in economic growth and job creation rise in tandem with our investments in our national defense or in a disaster supplemental that treats equitably California, Puerto Rico, and the U.S. Virgin Islands, as well as Texas and Florida. We need a bipartisan agreement to fully fund the Children's Health Insurance Program and community health centers, end the sabotage of our healthcare markets, protect the Dreamers, and shore up pension plans for hundreds of thousands of hard-working Americans.

We should be doing all these things together instead of in a piecemeal fashion. It will lead to a better bipartisan result, which is a necessity. To try to do it in a partisan way, as the House of Representatives seems to be doing, will lead to nowhere and to a government shutdown. Instead of jamming through a partisan tax scam in the House and Senate, we should be working on middle-class priorities.

To make matters worse, House Republicans continue to waste time on a partisan CROmnibus that is dead on arrival in the Senate. There is another path. Republicans and Democrats

should continue to negotiate a genuine bipartisan agreement that paves the way for the major unresolved issues to get to the President's desk. With so little time left before the end of the year, those negotiations must proceed in earnest. They haven't been.

Today, in the House, the Republican Members of the team called off the negotiations and said: Let's do it tomorrow—as the clock ticks.

A few items have become sticking points and should be addressed. We still don't have a deal on pensions. Over 1 million Americans are waiting for our Republican friends to do what is right and work with us on a solution to the pension crisis in America. These working people every month put money into a pension hoping that when they retire, they are not going to become rich, but they can live a life of dignity. A lot of that has been robbed from them. We have an obligation to help them. That is a high priority for Democrats in the Senate and the House.

We still don't have a resolution on Democratic funding requests for opioid treatment. We know the scourge of opioids, the number of deaths throughout America—rural, suburban, urban, Black, White, Hispanic, Asian, everybody. In the flower of their youth, so many are being taken by opioids. We don't do enough, and there is a clamor from the Nation to do more.

What about veterans' care? Cuts have hurt our veterans who have served us. They are not getting the help they need.

Our infrastructure is crumbling. We need help in rural areas, urban areas, suburban areas. What about that?

There is no resolution on adequate funding for Puerto Rico and its resiliency or the Virgin Islands, no resolution on fixing our wildfire funding problem which we proposed.

We still don't have an understanding on the Republicans' plan to extend the 702 FISA Court program. The majority leader has told us: Oh, we have to act on FISA. He could put it on the floor today. He could have put it on the floor last week, instead of putting three judges—some of whom had dubious credentials—on the floor. So to tell us we are running out of time for FISA, when the majority leader controls the floor and hasn't done anything for months, rings a little hollow.

We still don't have a good deal on the healthcare package. Now that Republicans are pushing through a partisan repeal of the individual mandate in their tax bill, which causes premiums to rise 10 percent—when America gets those premium increases this spring and summer, they will know who to blame. The number of Americans without insurance will rise by 13 million. The bipartisan stabilization bills will not have the same impact. We will need new legislation to account for the Republicans' latest attempt to undermine our healthcare system.

We still don't have a disaster package that adequately takes care of Puer-

to Rico, California, the Virgin Islands. I hear that my friends from Texas—both Houses—are demanding we rush through a partisan disaster package through the end of the year. Texas needs the money, but the Governor of Texas has refused to tap the State's \$10 billion rainy day fund—the largest in the country—to help Houston and other parts of the State recover from Hurricane Harvey. Yet, at the same time, he is demanding immediate Federal assistance. On its face, it is absurd. It is an absurd position for a routine critic of Federal Government spending to demand money immediately, while he has a \$10 billion fund sitting there. Imagine if those moneys were in New York or Maryland what our Republican colleagues would be saying. Constantly, we have this what is good for the goose is not good for the gander on our Republican side. I could have used stronger words, but I stopped myself.

I say to the Governor of Texas: If a rainy day fund is not for a rainy day, which Texas had, then what the heck is it for? I, for one, don't want to vote for a nickel for Texas unless they tap that rainy day fund.

Of course, last, but certainly not least, we have to ensure protection for the Dreamers. Bipartisan negotiations are ongoing in the House and Senate. That is good news. Democrats and Republicans in the Senate and the House are trying to come to an agreement on helping the Dreamers, who just want to become Americans, and coming up with border security which we all believe we need. One thousand Dreamers are losing their status every week. While our Republican friends twiddle their thumbs, we need action on the Dreamers, and we need our Republican colleagues to cooperate.

On these issues and more, there is a lot of work left to do. Instead of rushing through their partisan tax bill, I would urge my Republican colleagues to focus on the year-end negotiations.

Speaking of the tax bill, it appears it will be before us on a final vote early this week. Although there were significant changes in the conference report, Senators will not have much time to grapple with them. The conference report was released late last Friday. We are taking a final vote on a bill that will change the entire Tax Code only a few days later. It will be a culmination of the sloppiest legislative process I have witnessed in my time as a Senator. Fittingly, unfortunately, the results will be a mess as well.

My Republican friends are squandering their so-called once-in-a-generation opportunity for tax reform on a massive corporate bailout paid for by middle-class tax increases. What a shame.

At a time when our economy is increasingly stacked against the middle class and in favor of the wealthy, the Republican tax bill will skew the playing field even further out of whack. It will explode inequality in the country,

where the top 1 percent of earners already capture over 20 percent of the national income, while the bottom 50 percent take in only 13 percent. It will explode the deficit, starving our country of the resources it needs to invest in education, infrastructure, and scientific research—all the things that help the middle class.

After all of that, it will endanger Social Security, Medicaid, and Medicare. Then, 1 or 2 or 3 years down the line, Republicans will come back to slash those programs to pay for the deficit they have created.

Finally, our Republican friends say: Well, it will create a whole lot of jobs. Give money to the wealthiest corporations. As has been shown over and over again, the wealthiest corporations have a ton of money right now. They are not creating jobs. Give them more money? They will not create any more jobs. The only claim our Republican colleagues have for the middle class is trickle-down. Well, my friends, no one believes in trickle-down except for a handful of wealthy, greedy people who seem to be controlling what you are saying and doing in this tax bill.

This bill, in short, is a cynical one-two gut punch to the middle class. It raises middle-class taxes to pay for corporate tax cuts and decimates their earned benefits as a kicker. Surely we can do better than this.

Tomorrow Republicans will have a chance to vote down this tax bill, which is one of the least popular pieces of legislation in the last 30 years. My Republican colleagues have accomplished an amazing trick. A tax cut, usually popular, is 2-to-1 unpopular in America. Good work.

They know what is in it. The public knows. They know they are getting crumbs, if anything, and many are getting increases, while the highest income people do great. Well, let me just say, if by some miracle, our Republican colleagues get the good sense to vote this package down and really help the middle class instead of just helping the wealthy, we Democrats will be there. They will find a Democratic leader and a Democratic Party willing to work with them on real bipartisan tax reform.

I yield the floor.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to executive session to consider the following nominations en bloc, which the clerk will report.

The legislative clerk read the nominations of J. Paul Compton, Jr., of Ala-

bama, to be General Counsel of the Department of Housing and Urban Development; and Owen West, of Connecticut, to be an Assistant Secretary of Defense.

The PRESIDING OFFICER. Under the previous order, the time until 5:30 p.m. will be equally divided in the usual form.

The Senator from Texas.

TAX CUTS AND JOBS BILL

Mr. CORNYN. Mr. President, listening to my friend, the Democratic leader, leads me to conclude that he and his party have given up on the American dream. They want to settle for the status quo, which is stagnant growth of our economy and jobs where people haven't seen an increase in their wages for years. They even seem to be rooting for failure. That seems to be the attitude of our missing-in-action congressional Democrats on the Tax Cuts and Jobs Act.

We, on the other hand, think American families need more take-home pay, higher wages, more jobs, and a competitive economy, and we believe they shouldn't have to settle for less. I will come back to that in a moment.

I do want to talk about tax reform and make the perhaps obvious statement that tax reform is hard. That is the reason it hasn't been done since 1986. It is even harder when we have a political party that is determined to fight against every single proposal we have made in our tax cut and tax reform bill, including ones they themselves have championed in the past.

I have heard the ranking member of the Senate Finance Committee, Senator WYDEN, talk about corporate giveaways, and the Democratic leader just alluded to the same thing. Yet we are embracing the same sort of approach they took in previous proposals and that President Obama advocated for in his State of the Union Address in 2011, when he asked Republicans and Democrats alike to work together to lower the highest corporate tax rate in the industrialized world because he knew it was chasing jobs overseas, and he knew it was important to bring that investment and those jobs back to the United States. That is exactly what our bill does.

My friend KEVIN BRADY, the chairman of the House Ways and Means Committee, called tax reform a Rubik's Cube. He is right, but now, thankfully, we have figured out how to solve that Rubik's Cube.

We confess that this legislation is not perfect, but it is good, and it is much better than the status quo, which our Democratic colleagues seem to have settled for. Last week, the conference committee met between the House and the Senate, and members, including myself, had many difficult conversations about how to reconcile the differences between the two bills. Those discussions were necessary, they were prudent, and they were productive. We now have a consensus about how to get this bill across the finish

line and to the President's desk before Christmas.

We will vote on this final bill after the House does tomorrow—hopefully by tomorrow night. Perhaps it will carry over into Wednesday morning, but we will get it on the President's desk for him to sign into law before Christmas, as we pledged.

I want to talk for just a few moments about why I am so excited at the prospect—and so are so many other people across the country—because oftentimes their words get lost in the chatter, some of which is designed to mislead and presents an inaccurate picture of just how consequential this tax reform will be. Their voices—those who believe this good bill will help them—deserve to be heard.

Let me first talk about manufacturing. There was a survey released last week that showed historically high optimism among 14,000 small and large employers in the manufacturing sector. How long have we heard that we need to bring manufacturing back to the United States rather than outsourcing it to Mexico or China or other places around the world? Well, we tried to address that, and I think we met with some success because more than 94 percent of manufacturers are now positive about their company's outlook. Nearly 64 percent said that tax reform would encourage their company to increase capital spending. Capital spending is what goes into infrastructure, equipment, and things that allow them to become more productive and to create more jobs. A majority of these manufacturers said that they would indeed expand their businesses and they would hire more workers after this bill is signed into law by the President. In fact, manufacturers predict that the number of jobs could surge to 2 million by the year 2025. Now there are roughly 350,000 American manufacturing jobs, so a leap to 2 million is almost fantastic—hard to contemplate—but very exciting if true.

The second group I want to mention that is very excited about the Tax Cuts and Jobs Act is small businesses. We know small businesses are the economic engine of the country. Indeed, 70 percent of new jobs are created not by Fortune 500 company businesses but by small businesses. As one piece in the Houston Chronicle recently pointed out, the 2.6 million small businesses that call Texas home are enthusiastic because tax reform will provide them much needed relief.

Small businesses, of course, all have to pay taxes, which is burdensome enough, but they also have to spend hours and money to comply with our unnecessarily complex tax laws. According to a 2017 survey by the National Small Business Association, 58 percent of small businesses reported that the administrative burden of Federal taxes posed a greater challenge than the cost of the taxes themselves. The burden of compliance was worse than the check they had to write to the