

(1) means the definition of antisemitism adopted on May 26, 2016, by the IHRA, of which the United States is a member, which definition has been adopted by the Department of State; and

(2) includes the "[c]ontemporary examples of antisemitism" identified in the IHRA definition.

SEC. 5. RULE OF CONSTRUCTION FOR TITLE VI OF THE CIVIL RIGHTS ACT OF 1964.

In reviewing, investigating, or deciding whether there has been a violation of title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.) on the basis of race, color, or national origin, based on an individual's actual or perceived shared Jewish ancestry or Jewish ethnic characteristics, the Department of Education shall take into consideration the definition of antisemitism as part of the Department's assessment of whether the practice was motivated by antisemitic intent.

SEC. 6. OTHER RULES OF CONSTRUCTION.

(a) GENERAL RULE OF CONSTRUCTION.—Nothing in this Act shall be construed—

(1) to expand the authority of the Secretary of Education;

(2) to alter the standards pursuant to which the Department of Education makes a determination that harassing conduct amounts to actionable discrimination; or

(3) to diminish or infringe upon the rights protected under any other provision of law that is in effect as of the date of enactment of this Act.

(b) CONSTITUTIONAL PROTECTIONS.—Nothing in this Act shall be construed to diminish or infringe upon any right protected under the First Amendment to the Constitution of the United States.

By Ms. MURKOWSKI (for herself and Mr. SULLIVAN):

S. 573. A bill to designate a mountain in the State of Alaska as Denali; to the Committee on Energy and Natural Resources.

Ms. MURKOWSKI. Mr. President, I rise today to speak about a century-long dispute. A hundred years plus, there has been a dispute about the Federal designation of North America's tallest mountain. It is a pretty majestic picture, but it does nothing to really convey the amazing grandeur of Denali. It is majestic. It is breathtaking. It is something that as Alaskans and as a lifelong Alaskan, there is not a day when I am able to see Denali and just say—just kind of breathe deep, because it is that extraordinary.

And in my hometown of Anchorage, we are about 250 miles away from Denali, and on clear days, when you are on the road, just about a mile from my house, just a little bit of elevation, you can see the mountain.

And we talk about it that way. We say: She is out. The mountain is out today. The big one is out today.

It is an extraordinary gift from God, really. Snow-blanketed crevasses, the ridges are just gleaming in the sun. How this mountain connects earth to sky beyond, it is just extraordinary.

And, again, this picture is beautiful—obviously, on a summer day. There is never a time when she is not covered in snow, but Denali can also be one of the coldest, most treacherous places on Earth.

It has storms in the middle of winter. You expect that. But it has storms in

the middle of July that obey no rules. It has its own rules. Denali creates its own weather. It literally creates its own weather.

I had an opportunity to go up on Ruth Glacier on my birthday. My birthday happens to be the end of May. It was going to be an extraordinary big-ticket item—it was a big-ticket item, but we were chased off that mountain after about 40 minutes because the weather which, when we had arrived at the mountain, was pretty great, and in 40 minutes, she was shutting down, and we were either going to be spending the night there, which was not prime condition to do, or we were getting off in order to get out safely. You respect her.

But it is a place where you respect the nature around you because what can be that perfect day can descend with wind and snow into chaos. It falls on you so quickly, you can't see your own footprints in the snow.

The lives that have been lost and the legends of the stories told remain, but no matter what happens with the weather, as transitory as all that is, Denali stands resilient and true.

For centuries, the Koyukon Athabascans have lived, they have hunted, they have foraged, they have loved, they have died, they have survived in the shadow of this great mountain.

They have been on the waterways, in the valleys, on the hills, and in the ridges. Alaska Natives have persevered in one of the most challenging climates, and they have done so in harmony with the food supply and the surroundings around them.

Denali is Koyukon for "the Great One," for "the Great One." This is how Native people have always known it, and as the great witness of untold stories from their ancestors.

The very first-ever map to label the mountain read "Tenada," and this is a transcription of Denali—again, the Great One.

The first mountaineers to summit the peak called it Denali. It is interesting to note that the first individual to actually summit was not the mountaineers who had paid for the climb, but it was the Alaskan Native guide who took them safely and successfully to the top. But it is the same Native people, those same mountaineers that were baffled that anyone would dare to modify the original Native name.

And yet, in 1917, the mountain was not named Denali. And there is a fair amount of legend that comes with that as well, that there was a trapper who came out of the woods—this was during the early days of the President McKinley administration—and he said: Out of respect, let's honor the new President.

But much like Native lands, health, and culture, you just don't come in and say we are going to disregard, we are going to disrespect the rightful name, the name that had been in place for generations, for thousands of years.

And so since that time in 1917, the U.S. Board on Geographic Names has

received over 20,000 letters and signatures, most of them—the vast majority of them calling for the name Denali to be restored.

This massive mountain commands a reverent name, a steadfast name—not the name of an individual, a person who comes and goes, who may have had an impact for a brief moment in time.

But this is ageless, timeless. The Great One, 20,310 feet tall, the tallest mountain in North America. So when you have something that is that significant, that is that connected as part of the land in ways that are beyond just a mere name—but, again, a reverence with which you speak of this piece of land, this geography.

When Alaskans leave our home State and boast to outsiders, whether spinning a globe or just talking about it, we say: That is Denali. That is the Great One. She is out today.

So that is why today I have introduced legislation that would officially restore the federally recognized name of this quintessential mountain as Denali.

Now, this is not the first time I have done this. This is actually the fourth Congress that I have introduced this legislation. Maybe I am persistent; I think Alaskans are just very resilient, and we will continue to be. We will continue to be because this magnificent mountain is something that each of us holds in our hearts, that we hold dear. For these last 100 years or so, we have continued to call our great mountain Denali, regardless, and will continue to do that 100 years going forward. Denali existed before any person, and it will remain long after we are dust.

So I share this with my colleagues today, letting you know that we put this legislation out there. My introduction follows on the actions of the Alaska State Legislature—both the house and the senate have moved a resolution urging us in Congress to move forward with this and officially restore the federally recognized name, and so I am pleased to be able to begin that process today.

By Mr. DURBIN (for himself, Mr. DAINES, Mr. SCHUMER, Ms. MURKOWSKI, Mr. YOUNG, and Mr. PADILLA):

S. 579. A bill to amend the National Quantum Initiative Act to provide for a research, development, and demonstration program, and for other purposes; to the Committee on Energy and Natural Resources.

Mr. DURBIN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 579

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Department of Energy Quantum Leadership Act of 2025".

SEC. 2. DEPARTMENT OF ENERGY QUANTUM INFORMATION SCIENCE RESEARCH PROGRAM.

Section 401 of the National Quantum Initiative Act (15 U.S.C. 8851) is amended—

(1) by striking subsection (a) and inserting the following:

“(a) IN GENERAL.—The Secretary of Energy shall carry out a research, development, and demonstration program on quantum information science, engineering, and technology.”;

(2) in subsection (b)—

(A) in paragraph (1), by inserting “, engineering, and technology” after “science”;

(B) in paragraph (2), by inserting “, engineering, and technology” after “science”;

(C) by striking paragraph (3) and inserting the following:

“(3) provide research experiences and training for additional undergraduate and graduate students in quantum information science, engineering, and technology, including in the fields specified in paragraph (4);”;

(D) by redesignating paragraphs (3) through (5) as paragraphs (5) through (7), respectively;

(E) by inserting after paragraph (2) the following:

“(3) operate National Quantum Information Science Research Centers under section 402 to accelerate and scale scientific and technical breakthroughs in quantum information science, engineering, and technology, and maintain state-of-the-art infrastructure for quantum researchers and industry partners;

“(4) conduct cooperative basic and applied research with industry, National Laboratories, institutions of higher education, and other research institutions to facilitate the development, demonstration, and commercial application of quantum information science, engineering, and technology priorities, as determined by the Secretary of Energy, including in the fields of—

“(A) quantum information theory;

“(B) quantum physics;

“(C) quantum computational science, including hardware and software, machine learning, and data science;

“(D) applied mathematics and algorithm development;

“(E) quantum communications and networking, including hardware and software for quantum communications and networking;

“(F) quantum sensing, imaging, and detection;

“(G) materials science and engineering;

“(H) quantum modeling and simulation, including molecular modeling;

“(I) near- and long-term application development, as determined by the Secretary of Energy;

“(J) quantum chemistry;

“(K) quantum biology;

“(L) superconductive and high-performance microelectronics; and

“(M) quantum security technologies.”;

(F) in paragraph (6) (as so redesignated), in subparagraph (F), by striking “and” at the end;

(G) in paragraph (7) (as so redesignated)—

(i) by striking “and” before “potential”;

(ii) by striking the period at the end and inserting “, and other relevant stakeholders, as determined by the Secretary of Energy; and”;

(H) by adding at the end the following:

“(8) leverage the collective body of knowledge and data, including experience and resources from existing Federal research activities and commercially available quantum computing hardware and software, to the extent practicable.”; and

(3) by adding at the end the following:

“(c) INDUSTRY OUTREACH.—In carrying out the program under subsection (a), the Secretary of Energy shall engage with the quantum technology industry and promote commercialization of applications of quantum technology relevant to the activities of the Department of Energy by—

“(1) educating—

“(A) the energy industry on near-term and commercially available quantum technologies; and

“(B) the quantum industry on potential energy applications;

“(2) accelerating the advancements of United States quantum computing, communications, networking, sensing, and security capabilities to protect and optimize the energy sector;

“(3) advancing relevant domestic supply chains, manufacturing capabilities, and associated simulations or modeling capabilities;

“(4) facilitating commercialization of quantum technologies from National Laboratories and engaging with the Quantum Economic Development Consortium and other organizations, as applicable, to transition component technologies that advance the development of a quantum supply chain; and

“(5) to the extent practicable, ensuring industry partner access, especially for small- and medium-sized businesses, to specialized quantum instrumentation, equipment, testbeds, and other infrastructure to design, prototype, and test novel quantum hardware and streamline user access to reduce costs and other administrative burdens.

“(d) HIGH-PERFORMANCE COMPUTING STRATEGIC PLAN.—

“(1) IN GENERAL.—Not later than 1 year after the date of enactment of this subsection, the Secretary of Energy shall submit to Congress a 10-year strategic plan to guide Federal programs in designing, expanding, and procuring hybrid, energy-efficient high-performance computing systems capable of integrating with a diverse set of accelerators, including quantum, artificial intelligence, and machine learning accelerators, to enable the computing facilities of the Department of Energy to advance national computing resources.

“(2) CONTENTS.—The strategic plan under paragraph (1) shall include the following:

“(A) A conceptual plan to leverage capabilities and infrastructure from the exascale computing program, as the Secretary of Energy determines necessary.

“(B) A plan to minimize disruptions to the advanced scientific computing workforce.

“(C) A consideration of a diversity of quantum computing modalities.

“(D) A plan to integrate cloud access of commercially available quantum hardware and software to complement on-premises high-performance computing systems and resources consistent with the QUEST program established under section 404.

“(e) EARLY-STAGE QUANTUM HIGH-PERFORMANCE COMPUTING RESEARCH AND DEVELOPMENT PROGRAM.—

“(1) DEFINITION OF QUANTUM HIGH-PERFORMANCE COMPUTING.—In this subsection, the term ‘quantum high-performance computing’ means the use of classical high-performance computing systems with quantum processing units and hybrid quantum-classical algorithms to leverage the strength of computational architectures and solve complex problems.

“(2) PROGRAM.—The Secretary of Energy shall establish an early-stage research and development program in quantum high-performance computing—

“(A) to inform the 10-year strategic plan described in subsection (d)(1); and

“(B) to build the necessary scientific computing workforce to fulfill the objectives of that plan.

“(3) ACTIVITIES.—The program established under paragraph (2) shall—

“(A) support early-stage quantum supercomputing testbeds and prototypes; and

“(B) connect early-stage quantum high-performance computing projects to the Centers funded under this Act.

“(4) FUNDING.—Of funds made available under subsection (i)(1), the Secretary of Energy shall use not more than \$20,000,000 for each of fiscal years 2026 through 2030 to carry out the activities under this subsection.

“(f) SUPPLY CHAIN STUDY.—Not later than 1 year after the date of enactment of this subsection, the Secretary of Energy, in consultation with the Secretary of Commerce, shall conduct a study on quantum science, engineering, and technology supply chain needs, including—

“(1) identifying hurdles to growth in the quantum industry by leveraging the expertise of relevant stakeholders in academia and industry, including the Quantum Economic Development Consortium; and

“(2) making recommendations on how to strengthen the domestic supply of materials and technologies necessary for the development of a robust manufacturing base and workforce.

“(g) TRAINEESHIP PROGRAM.—

“(1) IN GENERAL.—The Secretary of Energy shall establish a university-led traineeship program—

“(A) to address workforce development needs in quantum information science, engineering, and technology; and

“(B) that will focus on supporting increased participation, workforce development, and research experiences for underrepresented undergraduate and graduate students.

“(2) FUNDING.—Of funds made available under subsection (i)(1), the Secretary of Energy shall use not more than \$5,000,000 for each of fiscal years 2026 through 2030 to carry out the activities under this subsection.

“(h) COORDINATION OF ACTIVITIES.—In carrying out this section, the Secretary of Energy shall, to the maximum extent practicable, coordinate with the Director of the National Science Foundation, the Director of the National Institute of Standards and Technology, the Administrator of the National Aeronautics and Space Administration, the Director of the Defense Advanced Research Projects Agency, and the heads of other relevant Federal departments and agencies to ensure that programs and activities carried out under this section complement and do not duplicate existing efforts across the Federal government.

“(i) FUNDING.—

“(1) IN GENERAL.—Of amounts authorized to be appropriated for the Department of Energy, the Secretary of Energy shall use not more than \$175,000,000 for each of fiscal years 2026 through 2030 to carry out activities under this section.

“(2) RESTRICTIONS.—

“(A) CONFUCIUS INSTITUTE.—None of the funds made available under this subsection may be obligated to or expended by an institution of higher education that maintains a contract or other agreement with a Confucius Institute or any successor of a Confucius Institute.

“(B) FOREIGN COUNTRIES AND ENTITIES OF CONCERN.—

“(i) DEFINITIONS.—In this subparagraph:

“(I) FOREIGN COUNTRY OF CONCERN.—The term ‘foreign country of concern’ means—

“(aa) a covered nation (as defined in section 4872(d) of title 10, United States Code); and

“(bb) any other country that the Secretary of Energy, in consultation with the Secretary of Defense, the Secretary of State, and the Director of National Intelligence, determines to be engaged in conduct that is detrimental to the national security or foreign policy of the United States.

“(II) FOREIGN ENTITY OF CONCERN.—The term ‘foreign entity of concern’ means a foreign entity that—

“(aa) is designated as a foreign terrorist organization by the Secretary of State under section 219(a) of the Immigration and Nationality Act (8 U.S.C. 1189(a));

“(bb) is included on the list of specially designated nationals and blocked persons maintained by the Office of Foreign Assets Control of the Department of the Treasury;

“(cc) is owned by, controlled by, or subject to the jurisdiction or direction of a government of a foreign country that is a covered nation (as defined in section 4872(d) of title 10, United States Code);

“(dd) is alleged by the Attorney General to have been involved in activities for which a conviction was obtained under—

“(AA) chapter 37 of title 18, United States Code (commonly known as the ‘Espionage Act’);

“(BB) section 951 or 1030 of title 18, United States Code;

“(CC) chapter 90 of title 18, United States Code (commonly known as the ‘Economic Espionage Act of 1996’);

“(DD) the Arms Export Control Act (22 U.S.C. 2751 et seq.);

“(EE) section 224, 225, 226, 227, or 236 of the Atomic Energy Act of 1954 (42 U.S.C. 2274, 2275, 2276, 2277, 2284);

“(FF) the Export Control Reform Act of 2018 (50 U.S.C. 4801 et seq.); or

“(GG) the International Emergency Economic Powers Act (50 U.S.C. 1701 et seq.); or

“(ee) is determined by the Secretary of Energy, in consultation with the Secretary of Defense and the Director of National Intelligence, to be engaged in unauthorized conduct that is detrimental to the national security or foreign policy of the United States.

“(ii) RESTRICTION.—None of the funds made available under this subsection may be obligated or expended to promote, establish, or finance quantum research activities between a United States entity and a foreign country of concern or a foreign entity of concern.”

SEC. 3. DOE QUANTUM INSTRUMENTATION AND FOUNDRY PROGRAM.

The National Quantum Initiative Act is amended by inserting after section 401 (15 U.S.C. 8851) the following:

“SEC. 401A. DEPARTMENT OF ENERGY QUANTUM INSTRUMENTATION AND FOUNDRY PROGRAM.

“(a) IN GENERAL.—The Secretary of Energy shall establish an instrumentation and infrastructure program to carry out the following:

“(1) Maintain United States leadership in quantum information science, engineering, and technology.

“(2) Develop domestic quantum supply chains.

“(3) Provide resources for the broader scientific community.

“(4) Support activities carried out under sections 401, 402, 403, and 404.

“(b) PROGRAM COMPONENTS.—In carrying out the program under subsection (a), the Secretary of Energy shall—

“(1) develop, design, build, purchase, and commercialize specialized equipment, laboratory infrastructure, and state-of-the-art instrumentation to advance quantum engineering research and the development of quantum component technologies at a scale sufficient to meet the needs of the scientific community and enable commercialization of quantum technology;

“(2) leverage the capabilities of National Laboratories and Nanoscale Science Research Centers, including facilities and experts that research and develop novel quantum materials and devices; and

“(3) consider the technologies and end-use applications that have significant economic potential, as determined by the Secretary, based on consultation with relevant stakeholders in academia and industry, including the Quantum Economic Development Consortium.

“(c) QUANTUM FOUNDRIES.—In carrying out the program under subsection (a), and in coordination with institutions of higher education and industry, the Secretary of Energy shall support the development of quantum foundries focused on meeting the device, hardware, software, and materials needs of the scientific community and the quantum supply chain.

“(d) CONSULTATION.—In carrying out the program under subsection (a), the Secretary of Energy shall consult with the following entities to identify the instrumentation, equipment, infrastructure, and materials needed to support the objectives of that program:

“(1) The National Institute of Standards and Technology.

“(2) The National Science Foundation.

“(3) The National Aeronautics and Space Administration.

“(4) Any other relevant Federal agency.

“(5) The National Laboratories.

“(6) National Quantum Information Science Research Centers.

“(7) Industry stakeholders.

“(8) Institutions of higher education.

“(9) Any other research institution.

“(e) FUNDING.—Of amounts authorized to be appropriated for the Department of Energy, the Secretary of Energy shall use not more than \$50,000,000 for each of fiscal years 2026 through 2030 to carry out this section.”

SEC. 4. NATIONAL QUANTUM INFORMATION SCIENCE RESEARCH CENTERS.

Section 402 of the National Quantum Initiative Act (15 U.S.C. 8852) is amended—

(1) in subsection (a)—

(A) in paragraph (1)—

(i) by striking “basic”; and

(ii) by striking “science and technology and to support research conducted under section 401” and inserting “science, engineering, and technology, expand capacity for the domestic quantum workforce, and support research conducted under sections 401, 403, and 404”; and

(B) in paragraph (2)(C), by inserting “that may include 1 or more commercial entities” after “collaborations”; and

(2) in subsection (b), by inserting “and should be inclusive of the variety of viable quantum technologies, as appropriate” before the period at the end;

(3) in subsection (c)—

(A) by striking “basic”; and

(B) by inserting “, engineering, and technology, accelerating quantum workforce development,” after “science”; and

(4) in subsection (e), by striking paragraph (2) and inserting the following:

“(2) RENEWAL.—Each Center established under this section may be renewed for an additional period of 5 years following a successful, merit-based review and approval by the Director.”; and

(5) in subsection (f), in the first sentence—

(A) by striking “\$25,000,000” and inserting “\$35,000,000”; and

(B) by striking “2019 through 2023” and inserting “2026 through 2030”.

SEC. 5. DEPARTMENT OF ENERGY QUANTUM NETWORK INFRASTRUCTURE RESEARCH AND DEVELOPMENT PROGRAM.

Section 403 of the National Quantum Initiative Act (15 U.S.C. 8853) is amended—

(1) in subsection (a)—

(A) in paragraph (4)—

(i) by inserting “, including” after “networking”; and

(ii) by striking “and” at the end;

(B) in paragraph (5), by striking the period at the end and inserting a semicolon; and

(C) by adding at the end the following:

“(6) as applicable, leverage a diversity of modalities and commercially available quantum hardware and software; and

“(7) develop education and training pathways related to quantum network infrastructure investments, aligned with existing programmatic investments by the Department of Energy.”; and

(2) in subsection (b)—

(A) in paragraph (1)—

(i) by redesignating subparagraphs (C) and (D) as subparagraphs (D) and (E), respectively; and

(ii) by inserting after subparagraph (B) the following:

“(C) the Administrator of the National Aeronautics and Space Administration and the head of any other relevant Federal agency, as determined by the Secretary.”; and

(B) in paragraph (2)—

(i) in subparagraph (A), by inserting “ground-to-space and” before “space-to-ground”; and

(ii) in subparagraph (E), by striking “photon-based” and inserting “all applicable modalities of”;

(iii) in subparagraph (F), by inserting “, quantum sensors,” after “quantum repeaters”; and

(iv) in subparagraph (G)—

(I) by inserting “data centers,” after “repeaters.”; and

(II) by striking “and” at the end;

(v) in subparagraph (H)—

(I) by striking “the quantum technology stack” and inserting “quantum technology modality stacks”; and

(II) by striking “National Laboratories in” and inserting “National Laboratories such as”; and

(vi) by adding at the end the following:

“(I) development of quantum network and entanglement distribution protocols or applications, including development of network stack protocols and protocols enabling integration with existing technologies or infrastructure; and

“(J) development of high-efficiency room-temperature photon detectors for quantum photonic applications, including quantum networking and communications.”; and

(C) in paragraph (4)—

(i) by striking “basic”; and

(ii) by striking “material” and inserting “materials”; and

(D) in paragraph (5), by striking “fundamental”; and

(3) in subsection (d), by striking “basic research” and inserting “research, development, and demonstration”.

SEC. 6. DEPARTMENT OF ENERGY QUANTUM USER EXPANSION FOR SCIENCE AND TECHNOLOGY PROGRAM.

Section 404 of the National Quantum Initiative Act (15 U.S.C. 8854) is amended—

(1) in subsection (a)—

(A) in the matter preceding paragraph (1), by striking “and quantum computing clouds” and inserting “, software, and cloud-based quantum computing”; and

(B) in paragraph (3), by striking “and” at the end;

(C) in paragraph (4), by striking the period at the end and inserting a semicolon; and

(D) by adding at the end the following:

“(5) to enable development of software and applications, including estimation of resources needed to scale applications; and

“(6) to develop near-term quantum applications to solve public and private sector problems.”;

(2) in subsection (b)—

(A) in paragraph (4), by striking “and” at the end;

(B) in paragraph (5), by striking the period at the end and inserting a semicolon; and

(C) by adding at the end the following:

“(6) enable users to develop algorithms, software tools, simulators, and applications for quantum systems using cloud-based quantum computers; and

“(7) partner with appropriate public- and private-sector entities to develop training and education opportunities on prototype and early-stage devices to support commercial applications.”;

(3) in subsection (c)—

(A) by redesignating paragraphs (4) through (8) as paragraphs (5) through (9), respectively; and

(B) by inserting after paragraph (3) the following:

“(4) the National Oceanic and Atmospheric Administration.”; and

(4) in subsection (e)—

(A) in paragraph (4), by striking “and” at the end;

(B) in paragraph (5), by striking the period at the end and inserting a semicolon; and

(C) by adding at the end the following:

“(6) \$38,000,000 for fiscal year 2028;

“(7) \$39,900,000 for fiscal year 2029; and

“(8) \$41,895,000 for fiscal year 2030.”.

By Mr. THUNE (for himself, Mr. GRASSLEY, Mr. LANKFORD, Mrs. HYDE-SMITH, Mr. HAGERTY, Mr. DAINES, Mr. TUBERVILLE, Mr. SHEEHY, Mr. JOHNSON, Mr. MULLIN, Mrs. CAPITO, Mr. JUSTICE, Mr. CORNYN, Mr. WICKER, Mr. SCOTT of South Carolina, Mrs. BLACKBURN, Mr. TILLIS, Mr. BUDD, Mr. CRAPO, Mr. HOEVEN, Mr. BARRASSO, Mr. RISCH, Mr. BOOZMAN, Ms. ERNST, Mr. MORAN, Mr. MARSHALL, Mr. CRAMER, Mr. RICKETTS, Mr. SCOTT of Florida, Mr. KENNEDY, Mr. ROUNDS, Ms. LUMMIS, Mrs. FISCHER, Mr. GRAHAM, Mr. MCCORMICK, Mrs. BRITT, Mr. YOUNG, Mr. COTTON, Mr. MCCONNELL, Mr. BANKS, Mr. CURTIS, Mr. SCHMITT, Mr. LEE, Mr. HAWLEY, Mr. CRUZ, and Mr. MORENO):

S. 587. A bill to amend the Internal Revenue Code of 1986 to repeal the estate and generation-skipping transfer taxes, and for other purposes; to the Committee on Finance.

Mr. THUNE. Mr. President, later today, I will introduce a bill to repeal the death tax.

As I mentioned, as a resident of a rural State filled with family farms and ranches, I have made death tax repeal a priority for a long time, and I was proud to help secure a doubling of the death tax exemption in the 2017 Tax Cuts and Jobs Act. This doubled exemption has provided certainty to a lot of farms and ranches and small businesses over the past 7 years, but the expanded exemption is expiring at the end of this year. It is my hope that we will not merely extend this exemption but that we will get rid of this fundamentally flawed tax once and for all.

The death tax is fundamentally flawed both in theory and in practice. There should be a limit to how many times the government can tax you. The money you leave at your death has already been taxed by the government at least once, which makes the death tax double taxation, and the government isn't even profiting all that much from this double taxation. That is right. The death tax accounts for a teeny, tiny fraction of government revenue. In fact, there is reason to believe that the government would collect more in taxes if it got rid of the death tax entirely due to the economic growth and job creation that would stem from its elimination.

So how is there any support left for this burdensome tax? That is a good question. For some, of course, heavy taxation is axiomatic. “Do well,” their thinking runs, “and the government should come after you.” Some think that you shouldn't be able to pass the results of hard work down to your children upon your death.

Well, death tax proponents tend to talk as if the death tax only affects the extremely wealthy, but nothing, of course, could be further from the truth. The death tax can sweep up those who have very little in the bank—notably, family farms and ranches and family businesses. How? Well, farming and ranching is often a cash-poor business. A farmer might have substantial looking assets on paper, but the vast majority of that is land and farming equipment. Only a small fraction of it is money in the bank.

On top of that, farmland can often be valued at a level that is inconsistent with its agricultural productivity value. A farmer might have land with a substantial value on paper, but the crop yield on that land could be worth far, far less.

So what happens when a farmer or a rancher dies and his estate is subject to the tax? There is a very good chance that his liquid assets—in other words, the cash he has available in the bank—won't come close to covering the tax bill from the Federal Government, and the only alternative for his heirs may be to start selling off land or farm equipment to pay the tax. In some cases, they will be able to keep the farm, just a smaller version of it; in others, they may have to sell off the family farm entirely.

The case is similar with family-owned businesses. The owner might appear to have substantial looking assets on paper, but only a small fraction of that may be money in the bank. The vast majority may be tied up in the business. Once again, when the Federal Government comes around, demanding a huge portion of this individual's taxable estate, there may not be anywhere close to enough money in the bank to pay the tax. To pay the Federal Government, the owner's descendants will have to sell off part or all of the family business.

Now, family farms and ranches are the lifeblood of the rural communities

in South Dakota. They are a source of jobs. They provide support for local businesses. They help build up local schools and local infrastructure. Losing a local farm can hit rural communities very, very hard, especially when that farm or ranch is bought up by an out-of-State business with few ties to the community and limited interest in building it up.

It is not just those who actually get hit by the estate tax who suffer. A lot of family farms and ranches and family businesses spend a lot of time and money on estate planning to avoid being hit by this tax. That is time and money that could have gone into building their business, investing in new equipment, hiring new workers, and the list goes on.

Some set aside capital to prepare for the death tax—capital that, again, could go into building up a farm or ranch or hiring new workers for the family business.

As one of my Democrat colleagues, the senior Senator from Washington, said a while back:

The estate tax is bad for businesses. It is bad for workers and new job creation. And it is bad for our communities who are watching their local, family-owned businesses get swallowed up by large corporations.

As I said, we protected a lot more family farms and family businesses by doubling the death tax exemption in the Tax Cuts and Jobs Act back in 2017, but we didn't protect them all. And those we did protect will lose those protections at the end of this year. It is time to end this punishing and burdensome tax once and for all.

I want to thank my Republican colleagues who have joined me in sponsoring this legislation. I hope that 2025 will be the year that we permanently bid farewell to the death tax.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 587

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Death Tax Repeal Act of 2025”.

SEC. 2. REPEAL OF ESTATE AND GENERATION-SKIPPING TRANSFER TAXES.

(a) ESTATE TAX REPEAL.—Subchapter C of chapter 11 of subtitle B of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 2210. TERMINATION.

“(a) IN GENERAL.—Except as provided in subsection (b), this chapter shall not apply to the estates of decedents dying on or after the date of the enactment of the Death Tax Repeal Act of 2025.

“(b) CERTAIN DISTRIBUTIONS FROM QUALIFIED DOMESTIC TRUSTS.—In applying section 2056A with respect to the surviving spouse of a decedent dying before the date of the enactment of the Death Tax Repeal Act of 2025—

“(1) section 2056A(b)(1)(A) shall not apply to distributions made after the 10-year period beginning on such date, and