

“(2) section 2056A(b)(1)(B) shall not apply on or after such date.”.

(b) GENERATION-SKIPPING TRANSFER TAX REPEAL.—Subchapter G of chapter 13 of subtitle B of such Code is amended by adding at the end the following new section:

“SEC. 2664. TERMINATION.

“This chapter shall not apply to generation-skipping transfers on or after the date of the enactment of the Death Tax Repeal Act of 2025.”.

(c) CONFORMING AMENDMENTS.—

(1) The table of sections for subchapter C of chapter 11 of the Internal Revenue Code of

1986 is amended by adding at the end the following new item:

“Sec. 2210. Termination.”.

(2) The table of sections for subchapter G of chapter 13 of such Code is amended by adding at the end the following new item:

“Sec. 2664. Termination.”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to the estates of decedents dying, and generation-skipping transfers, after the date of the enactment of this Act.

SEC. 3. MODIFICATIONS OF GIFT TAX.

(a) COMPUTATION OF GIFT TAX.—Subsection (a) of section 2502 of the Internal Revenue Code of 1986 is amended to read as follows:

“If the amount with respect to which the tentative tax to be computed is:	The tentative tax is:
Not over \$10,000	18% of such amount.
Over \$10,000 but not over \$20,000	\$1,800, plus 20% of the excess over \$10,000.
Over \$20,000 but not over \$40,000	\$3,800, plus 22% of the excess over \$20,000.
Over \$40,000 but not over \$60,000	\$8,200, plus 24% of the excess over \$40,000.
Over \$60,000 but not over \$80,000	\$13,000, plus 26% of the excess over \$60,000.
Over \$80,000 but not over \$100,000	\$18,200, plus 28% of the excess over \$80,000.
Over \$100,000 but not over \$150,000	\$23,800, plus 30% of the excess over \$100,000.
Over \$150,000 but not over \$250,000	\$38,800, plus 32% of the excess over \$150,000.
Over \$250,000 but not over \$500,000	\$70,800, plus 34% of the excess over \$250,000.
Over \$500,000	\$155,800, plus 35% of the excess over \$500,000.”.

(b) TREATMENT OF CERTAIN TRANSFERS IN TRUST.—Section 2511 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(c) TREATMENT OF CERTAIN TRANSFERS IN TRUST.—Notwithstanding any other provision of this section and except as provided in regulations, a transfer in trust shall be treated as a taxable gift under section 2503, unless the trust is treated as wholly owned by the donor or the donor’s spouse under subpart E of part I of subchapter J of chapter 1.”.

(c) LIFETIME GIFT EXEMPTION.—

(1) IN GENERAL.—Paragraph (1) of section 2505(a) of the Internal Revenue Code of 1986 is amended to read as follows:

“(1) the amount of the tentative tax which would be determined under the rate schedule set forth in section 2502(a)(2) if the amount with respect to which such tentative tax is to be computed were \$10,000,000, reduced by”.

(2) INFLATION ADJUSTMENT.—Section 2505 of such Code is amended by adding at the end the following new subsection:

“(d) INFLATION ADJUSTMENT.—

“(1) IN GENERAL.—In the case of any calendar year after 2011, the dollar amount in subsection (a)(1) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by

“(B) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year by substituting ‘calendar year 2010’ for ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

“(2) ROUNDING.—If any amount as adjusted under paragraph (1) is not a multiple of

\$10,000, such amount shall be rounded to the nearest multiple of \$10,000.”.

(d) CONFORMING AMENDMENTS.—

(1) Section 2505(a) of such Code is amended by striking the last sentence.

(2) The heading for section 2505 of such Code is amended by striking “UNIFIED”.

(3) The item in the table of sections for subchapter A of chapter 12 of such Code relating to section 2505 is amended to read as follows:

“Sec. 2505. Credit against gift tax.”.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to gifts made on or after the date of the enactment of this Act.

(f) TRANSITION RULE.—

(1) IN GENERAL.—For purposes of applying sections 1015(d), 2502, and 2505 of the Internal Revenue Code of 1986, the calendar year in which this Act is enacted shall be treated as 2 separate calendar years one of which ends on the day before the date of the enactment of this Act and the other of which begins on such date of enactment.

(2) APPLICATION OF SECTION 2504(b).—For purposes of applying section 2504(b) of the Internal Revenue Code of 1986, the calendar year in which this Act is enacted shall be treated as one preceding calendar period.

By Mr. PADILLA (for himself, Mr. BLUMENTHAL, Mr. BOOKER, Mr. COONS, Ms. DUCKWORTH, Mr. DURBIN, Mrs. GILLIBRAND, Ms. HIRONO, Mr. KAINE, Ms. KLOBUCHAR, Mr. MURPHY, Mrs.

“(a) COMPUTATION OF TAX.—

“(1) IN GENERAL.—The tax imposed by section 2501 for each calendar year shall be an amount equal to the excess of—

“(A) a tentative tax, computed under paragraph (2), on the aggregate sum of the taxable gifts for such calendar year and for each of the preceding calendar periods, over

“(B) a tentative tax, computed under paragraph (2), on the aggregate sum of the taxable gifts for each of the preceding calendar periods.

“(2) RATE SCHEDULE.—

MURRAY, Mr. REED, Mr. SANDERS, Mr. SCHATZ, Mr. SCHIFF, Ms. WARREN, Mr. WHITEHOUSE, and Mr. WYDEN):

S. 597. A bill to amend title 18, United States Code, to prohibit the purchase of certain firearms by individuals under 21 years of age, and for other purposes; to the Committee on the Judiciary.

Mr. PADILLA. Mr. President, I rise today to introduce the Age 21 Act, a vital piece of legislation aimed at reducing gun violence and enhancing the safety of all Americans.

The Age 21 Act would prohibit the sale of assault weapons, large-capacity ammunition, and related items to individuals under the age of 21.

However, this bill includes reasonable exceptions to allow temporary transfer or possession of assault weapons for specific activities, such as recreational use or work-related responsibilities, including Active military service.

Every American has the right to live free from the fear of gun violence. Yet this epidemic continues to devastate our communities, claiming over 46,000 lives in 2023 alone, the third-highest number of gun-related deaths ever recorded. This ongoing crisis demands urgent and meaningful action.

Assault weapons—engineered for military purposes—are designed to inflict maximum damage in the shortest amount of time. Unsurprisingly, they are frequently chosen by those who perpetrate mass violence. Their deadly impact is tragically evident in many of our Nation's darkest moments.

In 2022, an 18-year-old gunman in Uvalde, TX, used an AR-15-style rifle to kill 19 children and 2 teachers at Robb Elementary School. In 2018, a 19-year-old gunman at Marjory Stoneman Douglas High School in Parkland, FL, murdered 17 students and staff members with an AR-15 rifle. And in 2012, a 20-year-old gunman used an AR-15-style rifle to kill 20 children and 6 educators at Sandy Hook Elementary School in Newtown, CT.

These are not isolated incidents but part of devastating pattern. Data shows that more than 85 percent of fatalities in public mass shootings involving four or more deaths are caused by assault rifles. The evidence is clear: These weapons amplify the scale of violence and loss of life.

Scientific research supports raising the minimum age for accessing such destructive weapons. Studies show that the human brain continues to develop into a person's mid-20s, particularly in areas related to impulse control, judgment, and long-term planning. Recognizing this, Federal law already restricts the purchase of alcohol and tobacco to individuals over 21, common-sense measures to protect public safety. Assault weapons, with their unparalleled potential for destruction, deserve no less consideration.

Americans deserve to feel safe in their schools, places of worship, and neighborhoods. By passing the Age 21 Act, we can take a meaningful step to reduce the availability of these deadly weapons to young individuals, helping to save lives and prevent future tragedies.

Public safety is a shared responsibility, and this bill represents an important measure to strengthen our collective efforts to combat gun violence. I urge my colleagues to join me in supporting this legislation and working to pass the Age 21 Act as swiftly as possible.

By Mr. PADILLA (for himself, Ms. HIRONO, Mr. MORAN, and Mr. LANKFORD):

S. 602. A bill to amend the Food, Agriculture, Conservation, and Trade Act of 1990 to support research and development of ungulate grazing land management techniques for purposes of wildfire mitigation, fuel reduction, and post-fire recovery; to the Committee on Agriculture, Nutrition, and Forestry.

Mr. PADILLA. Mr. President, I rise to introduce the bipartisan Wildfire Resilience Through Grazing Research Act. This legislation aims to advance research into the use of hooved animal grazing as a tool for wildfire prevention, mitigation, and recovery.

Wildfires in the U.S. are becoming more frequent, intense, and destructive, posing significant threats to lives, ecosystems, and property. The economic and ecological costs of these fires are devastating. To mitigate future risks and support postfire recovery, we must adopt effective land management strategies. One promising and natural method is ungulate grazing, which has proven effective in reducing the fuel loads that exacerbate fire spread.

However, we still lack sufficient scientific understanding of how to optimize grazing practices for wildfire mitigation while avoiding potential environmental harms. Supporting this research will allow the Federal Government, as well as private landowners, to make grazing a core, cost-effective tool in wildfire prevention, working alongside other mitigation strategies to protect our landscapes, our communities, and our way of life.

Our bipartisan bill would add the Grazing for Wildfire Mitigation Initiative to the National Institute of Food and Agriculture's (NIFA) High-Priority Research List. Specifically, this initiative would support research and development of ungulate grazing land management techniques that promote wildfire mitigation, fuels reduction, and postfire recovery. In addition, it would support information dissemination of ungulate grazing land management techniques that support wildfire mitigation to public and private landowners, land managers, and livestock owners.

I would like to thank my colleagues Senators MORAN, HIRONO, and LANKFORD for their leadership in introducing this bipartisan legislation with me. I urge my colleagues to support the Wildfire Resilience Through Grazing Research Act, and I look forward to working together to ensure our communities are better prepared to face the challenges posed by increasingly frequent and severe wildfires.

By Mr. KAINE (for himself and Mr. WARNER):

S. 603. A bill to designate the General George C. Marshall House in the Commonwealth of Virginia, as an affiliated area of the National Park System, and for other purposes; to the Committee on Energy and Natural Resources.

Mr. KAINE. Mr. President, today, I am joining with Senator MARK WARNER to again introduce legislation to designate the General George C. Marshall House, also known as the Dodona Manor, in Leesburg, VA, as an affiliated area under the National Park Service. This same bill passed unanimously in the Senate at the end of the 118th Congress.

The legislation will be the final step in the yearslong effort to recognize the Dodona Manor as a unit of the National Park System. It will also promote the public appreciation of the significant historic contributions made by U.S. military leader and statesman George C. Marshall.

George C. Marshall was an American hero, playing a significant role in the Allied victory in World War II and serving as an architect of one of the most significant foreign policy initiatives in our country's history. He led a lifetime of public service, serving as Chief of Staff to the Army during America's entry into World War II, as Secretary of State, where he orchestrated the historic Marshall Plan to rebuild Europe following the war and provided counsel to Presidents Roosevelt and Truman, and as Secretary of Defense after the onset of the Korean war. He acquired Dodona Manor while serving as the Chief of Staff of the U.S. Army in 1941 and lived there until his death in 1959.

Today, the George C. Marshall House is dedicated to preserving and advancing General Marshall's life's work and legacy by hosting international exchanges, historical exhibits, and community events, and supporting educational programming based on General Marshall's desire to inspire future leaders. The legislation would bring greater resources, including technical assistance, accessibility improvements, and new programming, to this historical site and enable the Marshall House to improve and expand its work.

I am hopeful that this designation will provide new resources to preserve, honor, and celebrate General Marshall's legacy at this historic site, and I am pleased that companion legislation is also being introduced in the U.S. House of Representatives by my colleague Representative SUHAS SUBRAMANYAM.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 77—AUTHORIZING EXPENDITURES BY THE COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

Mr. PAUL submitted the following resolution; from the Committee on Homeland Security and Governmental Affairs which was referred to the Committee on Rules and Administration:

S. RES. 77

Resolved,

SECTION 1. GENERAL AUTHORITY.

In carrying out its powers, duties, and functions under the Standing Rules of the Senate, in accordance with its jurisdiction under rule XXV of the Standing Rules of the Senate and Senate Resolution 445 (108th Congress), agreed to October 9, 2004, including holding hearings, reporting such hearings, and making investigations as authorized by paragraphs 1 and 8 of rule XXVI of the Standing Rules of the Senate, the Committee on Homeland Security and Governmental Affairs (in this resolution referred to as the "committee") is authorized from March 1, 2025, through February 28, 2027, in its discretion, to—

- (1) make expenditures from the contingent fund of the Senate;
- (2) employ personnel; and
- (3) with the prior consent of the Government department or agency concerned and