

“(A) is not intended to be smoked; and
“(B) is in the form of a lozenge, tablet, pill, pouch, dissolvable strip, or other discrete single-use or single-dose unit.”.

(d) TAX PARITY FOR SMALL CIGARS.—Paragraph (1) of section 5701(a) of the Internal Revenue Code of 1986 is amended by striking “\$50.33” and inserting “\$100.66”.

(e) TAX PARITY FOR LARGE CIGARS.—

(1) IN GENERAL.—Paragraph (2) of section 5701(a) of the Internal Revenue Code of 1986 is amended by striking “52.75 percent” and all that follows through the period and inserting the following: “\$49.56 per pound and a proportionate tax at the like rate on all fractional parts of a pound but not less than 10.066 cents per cigar.”.

(2) GUIDANCE.—The Secretary of the Treasury, or the Secretary’s delegate, may issue guidance regarding the appropriate method for determining the weight of large cigars for purposes of calculating the applicable tax under section 5701(a)(2) of the Internal Revenue Code of 1986.

(3) CONFORMING AMENDMENT.—Section 5702 of such Code is amended by striking subsection (1).

(f) TAX PARITY FOR ROLL-YOUR-OWN TOBACCO AND CERTAIN PROCESSED TOBACCO.—Subsection (o) of section 5702 of the Internal Revenue Code of 1986 is amended by inserting “, and includes processed tobacco that is removed for delivery or delivered to a person other than a person with a permit provided under section 5713, but does not include removals of processed tobacco for exportation” after “wrappers thereof”.

(g) CLARIFYING TAX RATE FOR OTHER TOBACCO PRODUCTS.—

(1) IN GENERAL.—Section 5701 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(i) OTHER TOBACCO PRODUCTS.—Any product not otherwise described under this section that has been determined to be a tobacco product by the Food and Drug Administration through its authorities under the Family Smoking Prevention and Tobacco Control Act shall be taxed at a level of tax equivalent to the tax rate for cigarettes on an estimated per use basis as determined by the Secretary.”.

(2) ESTABLISHING PER USE BASIS.—For purposes of section 5701(i) of the Internal Revenue Code of 1986, not later than 12 months after the later of the date of the enactment of this Act or the date that a product has been determined to be a tobacco product by the Food and Drug Administration, the Secretary of the Treasury (or the Secretary of the Treasury’s delegate) shall issue final regulations establishing the level of tax for such product that is equivalent to the tax rate for cigarettes on an estimated per use basis.

(h) CLARIFYING DEFINITION OF TOBACCO PRODUCTS.—

(1) IN GENERAL.—Subsection (c) of section 5702 of the Internal Revenue Code of 1986 is amended to read as follows:

“(c) TOBACCO PRODUCTS.—The term ‘tobacco products’ means—

“(1) cigars, cigarettes, smokeless tobacco, pipe tobacco, and roll-your-own tobacco, and
“(2) any other product subject to tax pursuant to section 5701(i).”.

(2) CONFORMING AMENDMENTS.—Subsection (d) of section 5702 of such Code is amended by striking “cigars, cigarettes, smokeless tobacco, pipe tobacco, or roll-your-own tobacco” each place it appears and inserting “tobacco products”.

(i) INCREASING TAX ON CIGARETTES.—

(1) SMALL CIGARETTES.—Section 5701(b)(1) of such Code is amended by striking “\$50.33” and inserting “\$100.66”.

(2) LARGE CIGARETTES.—Section 5701(b)(2) of such Code is amended by striking “\$105.69” and inserting “\$211.38”.

(j) TAX RATES ADJUSTED FOR INFLATION.—Section 5701 of such Code, as amended by subsection (g), is amended by adding at the end the following new subsection:

“(j) INFLATION ADJUSTMENT.—

“(1) IN GENERAL.—In the case of any calendar year beginning after 2026, the dollar amounts provided under this chapter shall each 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 the calendar year, determined by substituting ‘calendar year 2025’ for ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

“(2) ROUNDING.—If any amount as adjusted under paragraph (1) is not a multiple of \$0.01, such amount shall be rounded to the next highest multiple of \$0.01.”.

(k) FLOOR STOCKS TAXES.—

(1) IMPOSITION OF TAX.—On tobacco products manufactured in or imported into the United States which are removed before any tax increase date and held on such date for sale by any person, there is hereby imposed a tax in an amount equal to the excess of—
(A) the tax which would be imposed under section 5701 of the Internal Revenue Code of 1986 on the article if the article had been removed on such date, over

(B) the prior tax (if any) imposed under section 5701 of such Code on such article.

(2) CREDIT AGAINST TAX.—Each person shall be allowed as a credit against the taxes imposed by paragraph (1) an amount equal to the lesser of \$1,000 or the amount of such taxes. For purposes of the preceding sentence, all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue Code of 1986 shall be treated as 1 person for purposes of this paragraph.

(3) LIABILITY FOR TAX AND METHOD OF PAYMENT.—

(A) LIABILITY FOR TAX.—A person holding tobacco products on any tax increase date to which any tax imposed by paragraph (1) applies shall be liable for such tax.

(B) METHOD OF PAYMENT.—The tax imposed by paragraph (1) shall be paid in such manner as the Secretary shall prescribe by regulations.

(C) TIME FOR PAYMENT.—The tax imposed by paragraph (1) shall be paid on or before the date that is 120 days after the effective date of the tax rate increase.

(4) ARTICLES IN FOREIGN TRADE ZONES.—Notwithstanding the Act of June 18, 1934 (commonly known as the Foreign Trade Zone Act, 48 Stat. 998, 19 U.S.C. 81a et seq.), or any other provision of law, any article which is located in a foreign trade zone on any tax increase date shall be subject to the tax imposed by paragraph (1) if—

(A) internal revenue taxes have been determined, or customs duties liquidated, with respect to such article before such date pursuant to a request made under the first proviso of section 3(a) of such Act, or

(B) such article is held on such date under the supervision of an officer of the United States Customs and Border Protection of the Department of Homeland Security pursuant to the second proviso of such section 3(a).

(5) DEFINITIONS.—For purposes of this subsection—

(A) IN GENERAL.—Any term used in this subsection which is also used in section 5702 of such Code shall have the same meaning as such term has in such section.

(B) TAX INCREASE DATE.—The term “tax increase date” means the effective date of any increase in any tobacco product excise tax rate pursuant to the amendments made by this section (other than subsection (j) thereof).

(C) SECRETARY.—The term “Secretary” means the Secretary of the Treasury or the Secretary’s delegate.

(6) CONTROLLED GROUPS.—Rules similar to the rules of section 5061(e)(3) of such Code shall apply for purposes of this subsection.

(7) OTHER LAWS APPLICABLE.—All provisions of law, including penalties, applicable with respect to the taxes imposed by section 5701 of such Code shall, insofar as applicable and not inconsistent with the provisions of this subsection, apply to the floor stocks taxes imposed by paragraph (1), to the same extent as if such taxes were imposed by such section 5701. The Secretary may treat any person who bore the ultimate burden of the tax imposed by paragraph (1) as the person to whom a credit or refund under such provisions may be allowed or made.

(1) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraphs (2) and (3), the amendments made by this section shall apply to articles removed (as defined in section 5702(j) of the Internal Revenue Code of 1986) after the last day of the month which includes the date of the enactment of this Act.

(2) DISCRETE SINGLE-USE UNITS, LARGE CIGARS, AND PROCESSED TOBACCO.—The amendments made by subsections (c)(1)(C), (c)(2), (e), and (f) shall apply to articles removed (as defined in section 5702(j) of the Internal Revenue Code of 1986) after the date that is 6 months after the date of the enactment of this Act.

(3) OTHER TOBACCO PRODUCTS.—The amendments made by subsection (g)(1) shall apply to products removed after the last day of the month which includes the date that the Secretary of the Treasury (or the Secretary of the Treasury’s delegate) issues final regulations establishing the level of tax for such product.

By Mr. REED (for himself, Mr. VAN HOLLEN, and Mr. WYDEN):

S. 5549. A bill to support educators; to the Committee on Health, Education, Labor, and Pensions.

Mr. REED. Mr. President, it is time for a national investment in building a strong and resilient educator workforce to ensure that all schools have the diverse, profession-ready teachers, principals, librarians, counselors, and other specialized instructional support personnel they need to support student development and academic achievement. Today, along with Senators VAN HOLLEN and WYDEN, I am introducing the Quality Educator Partnership Act to invest in a national strategy to support the educator workforce now and into the future. I am pleased that Representative ALMA ADAMS is introducing a companion bill in the other body with Representatives JAHANA HAYES and SUZANNE BONAMICI.

We are facing a national crisis in the education profession. A 2024 report from the Annenberg Institute at Brown University found that across multiple measures, regard for the teaching profession is at its lowest levels in 50 years—from prestige to interest in the field to job satisfaction. Since 2010, the decline has accelerate, with perceptions of teacher prestige falling between 20 percent and 47 percent and interest in teaching careers among high school seniors and college freshman declining nearly 50 percent. Between 2006 and 2021, the number of prospective

teachers earning licenses has fallen by over 100,000. We cannot afford to neglect the educator workforce any longer.

History shows that the Nation can rise to this challenge. Following the launch of Sputnik in 1957, Congress enacted the National Defense Education Act of 1958 that invested in math, science, and foreign language instruction and the teaching workforce to deliver it. With the rise of new technologies and artificial intelligence, we need that kind of effort today to ensure American students have professional educators that can teach the skills students will need to thrive in a changing environment. In February, a coalition of education organizations came together with a call to action to change the trajectory of the education profession through Federal leadership and systemic accountability, investing in innovation and sustainability, making the education profession an affordable career path, and advancing research and evidence to guide the future of learning.

The Quality Educator Partnership Act is the legislative plan to answer the call to action. Our legislation calls for a comprehensive national strategy to recruit, prepare, retain, and advance high-quality educators from early childhood through secondary education led by a dedicated Office of Educator Workforce at the U.S. Department of Education. It calls for \$500 million annual investment in partnerships between school districts and educator preparation programs to address local workforce needs. It includes \$500 million for grants to States to design and implement educator workforce strategies. Our bill creates a new National Educator Service Corps that will cover the cost of tuition and living expenses for prospective teachers who agree to teach in high-need areas. Additionally, the Quality Educator Partnership Act calls for new investments in data collection and accountability to track the state of the educator workforce and equitable access to profession-ready educators. It also calls for new investments in research and development to prepare for the future of teaching.

The Quality Educator Partnership Act reflects input from stakeholders across the field about what is needed to recruit, prepare, and support educators. To date, more than two dozen organizations have endorsed it, including the American Association of Colleges for Teacher Education, American Federation of Teachers, National Education Association, City Teaching Alliance, Center for Reaching and Teaching the Whole Child, International Society for Transforming Education, National Association for School-University Partnerships, National Center for Teacher Residencies, InnovateEDU, National Principals Association, Council for Academic Deans of Research Education Institutions, National Association for Family, School and Community Engagement, Deans for Impact,

National Association of Community College Teacher Education Programs, 1890 Universities Foundation, ETS, Thurgood Marshall College Fund, Teacher Education Council of State Colleges and Universities, National Association for Music Education, ACTFL, National Center for Learning Disabilities, AILACTE, AMLE, National Association of Elementary School Principals, National Council of Teachers of English, UNCF, Teach Plus, and American Library Association.

The Nation's outlook for the future is tied to the strength of the education profession. Our economic prosperity, the health of our democracy and civic society, and our ability to meet the challenges of climate change and the information age depend on our students having access to well-prepared and supported educators who reflect the diversity of the students they serve.

Today, the profession is in crisis. It is time to act. I urge my colleagues to cosponsor the Quality Educator Partnership Act and work with me to see that it is enacted into law.

By Mr. PADILLA (for himself, Mr. TILLIS, and Mr. MERKLEY):

S. 5558. A bill to direct the Secretary of Transportation to establish a grant program to facilitate the installation of evidence-based suicide deterrents, including suicide prevention nets and barriers, on certain infrastructure, and for other purposes; to the Committee on Commerce, Science, and Transportation.

Mr. PADILLA. Mr. President, I rise to introduce the bipartisan Barriers to Suicide Act. This legislation would establish competitive grants to help State and local governments fund nets and barriers that have been shown to reduce suicide on bridges and other high-risk infrastructure.

This bipartisan bill would establish a grant program for States and localities to apply for Federal funding under the National Highway Performance Program to install nets, barriers, and other evidence-based suicide deterrents on bridges, buildings, parking garages, highway-rail grade crossings, and at rail stations.

This bill would also authorize a study to identify the types of structures most commonly used for suicide attempts, types of barriers that are most effective in prevention, and additional strategies to reduce jumping deaths.

The CDC estimated that about 12.8 million people seriously thought about suicide, 3.7 million made a plan, and 1.5 million attempted suicide in 2023. There were over 49,000 deaths from suicide in 2023 and between 2010 and 2020, 11,154 Americans lost their lives through suicide-by-jumping.

Research shows that physical barriers on bridges and high structures can reduce suicide deaths at those sites by up to 90 percent.

States and localities should have access to a grant program that allows

them to proactively prevent suicide-by-jumping by building safety nets and barriers on bridges, buildings, parking garages, and at rail stations and highway-rail grade rail crossings, with the goal of preventing suicides.

I would like to thank Senator TILLIS for introducing this important legislation with me, and I look forward to working with my colleagues to enact the Barriers to Suicide Act as soon as possible.

By Mr. PADILLA (for himself, Ms. WARREN, Mr. BLUMENTHAL, Mr. BOOKER, Ms. HIRONO, and Mr. VAN HOLLEN):

S. 5559. A bill to provide for the basic needs of students at institutions of higher education; to the Committee on Health, Education, Labor, and Pensions.

Mr. PADILLA. Mr. President, I rise to speak in support of the Basic Assistance for Students in College Act or the BASIC Act, which I introduced today.

I know how important it is to help students cover the full cost of attending college, including tuition and fees, housing, food, transportation, books, childcare, healthcare, supplies, and more.

According to the Hope Center for Student Basic Needs, three in five college students experience food and housing insecurity. We also know that rates of basic needs insecurity are much higher for historically marginalized students, including Black, Latino, and indigenous students; parenting students; LGBTQIA+ students; first-generation students; Pell Grant recipients; former foster youth; and justice-involved students.

Our Nation's college students shouldn't have to worry about going hungry or having a roof over their heads. Yet far too many do, and basic needs will be out of reach for millions more students due to the One Big Beautiful Act, which cut food assistance, healthcare coverage, and access to financial aid.

The evidence is clear that addressing students' basic needs prevents students from having to sacrifice their health and well-being in order to succeed in higher education.

That is why I am proud to introduce this bill to authorize \$1 billion for a new grant program to help institutions of higher education meet students' basic needs. This funding represents an essential aspect of building more equitable paths to higher education, and it represents an investment in our students, our institutions, and our future. The legislation also helps coordinate assistance across Federal Agency lines.

I want to thank Senator WARREN and Representative TORRES for introducing this bill with me, and I hope our colleagues will join us in support of this bill that ensures no student is forced to choose between their education and their basic needs.

By Mr. DURBIN (for himself, Mr. PADILLA, Mr. KING, Ms. HIRONO,