

able to gather the revenue they are claiming they can get from increased IRS enforcement unless they audit Americans making less than \$200,000 a year.

Based on data, again, from the Joint Committee on Taxation, 78 to 90 percent of the revenue projected to be raised from underreported income would likely come from those making under \$200,000. Only 4 to 9 percent would come from those making more than \$500,000. That, again, is from the Joint Committee on Taxation.

I just want to repeat that. Seventy-eight to ninety percent of the revenue projected to be raised from underreported income would likely come from those making under \$200,000 a year. In other words, all this talk about audits and, you know, closing the tax gap and forcing people to pay taxes that are due that they are not paying today and implying that somehow that is all going to apply to high-income taxpayers or big corporations or big businesses is just flat inconsistent with the data and the facts as compiled by the Joint Committee on Taxation. Up to 90 percent of the revenue projected to be raised from underreported income would come from those making less than \$200,000 a year.

So, Mr. and Mrs. American Taxpayer, get ready. Get ready for the IRS enforcement auditor to come to your house and to start harassing you so that the Democrats can pay for their massive tax-and-spending spree.

After more than a year of high inflation spurred by Democrats' reckless American Rescue Plan spending spree passed last year and with an economy that has shrunk for the past two quarters, it is hard to believe the Democrats are trying to pass hundreds of billions of dollars in tax hikes, but that is exactly what is happening. Once again, economic common sense is taking a back seat to Democrats' big spending and big government ideology.

Democrats have already inflicted a lot of economic pain on the American people, and if this legislation passes, there is more to come.

I yield the floor.

**THE PRESIDING OFFICER.** The Senator from Iowa.

#### AFGHANISTAN

Ms. ERNST. Mr. President, today, I come to the floor to urge President Biden to turn his attention to his disastrous withdrawal from Afghanistan 1 year ago. I want to direct the Commander in Chief to reflect on a series of commitments he made to the American people before and during his reckless exit.

On August 19, 2021, President Biden promised U.S. troops would remain on the ground until every American who wanted to leave Afghanistan was evacuated.

On August 26, 2021, President Biden promised to hunt down and avenge the deaths of 13 servicemembers killed in action by ISIS-K in Kabul.

In a speech to the United Nations on September 21, 2021, the President promised his administration would hold the Taliban accountable to protect the rights of Afghan women.

The Commander in Chief failed to uphold his word on all three fronts, and American security and prosperity have suffered as a result of his broken promises.

Today in Afghanistan, Americans who want to come home remain left behind, and the administration's lack of transparency concerning both the number and desire of Americans trapped in Taliban-controlled Afghanistan is alarming.

The President and members of his Cabinet repeatedly claimed that the number of Americans who wanted out of Afghanistan was roughly 100. That number was spouted from September 2021 through the beginning of this year—the same number over and over again—even though we would hear reports on the television that 40 more Americans were out, 200 Americans were out, and yet the number remained the same. How many Americans remain in Afghanistan? The number they kept using was 100.

There is no way around it: President Biden broke his promise to the Americans who remain and their families anxiously awaiting their return.

Americans have lived and traveled abroad with assurances that the United States would come to their aid in the event of a conflict. No matter how far away, the United States is expected to have the backs of its citizens. Our withdrawal from Afghanistan was a cut-and-run approach that greatly damaged that guarantee.

If the world's greatest superpower cannot locate and extract its own citizens from the clutches of seventh-century thugs, then far greater tests of our sovereignty, security, and prosperity will only loom larger.

As we approach the anniversary of the haphazard withdrawal, there is an open wound hurting our ability to deter the actions of our adversaries.

President Biden promised vengeance on the terrorists who killed 13 Americans—including 1 from my hometown of Red Oak, IA—at Hamid Karzai International Airport.

He told the American people:

The United States will never rest. We will not forgive. We will not forget. We will hunt you down to the ends of the Earth, and we will—you will pay the ultimate price.

Again, the Commander in Chief's rhetoric does not match his actions. The U.S. military has not targeted or conducted any counterterrorism strikes against ISIS-K in Afghanistan since America's withdrawal on August 31, 2021. Those who planned the cowardly act remain at large.

It is not like ISIS-K is holed up in the Hindu Kush mountains, away from population centers. At least 26 terrorist attacks, many of which ISIS-K has claimed responsibility for, have struck the Afghan people in metropoli-

tan Kabul since our withdrawal. Our enemies are not hiding, but far too often, America is.

We are also stuck with a largely unrealized over-the-horizon counterterrorism strategy that has not deterred the resurgence of terrorists or avenged our lost warriors.

Our military and covert operators' recent strike was welcome and long overdue, but the strike demonstrates a capability rarely employed and a posture toward terrorism far too inexact.

It was President Biden, after all, who said last August that al-Qaida was gone from Afghanistan. Folks, that is clearly not the case. Ensuring that al-Qaida leader al-Zawahiri will never harm an American again was a necessary action, but the strike has raised serious questions about the security situation we have in Afghanistan. The President's so-called and much-promised over-the-horizon counterterrorism strategy has not been a deterrent, like it was promised to be. Instead, we are seeing a growing threat emanating from Afghanistan.

This is the first U.S. military strike in Afghanistan since America left on August 31 of last year. In the meantime, ISIS-K fighters are flowing into the country at alarming rates while al-Qaida and the Taliban have clearly been working together for the past year. At the very least, the Taliban and Haqqani Network gave al-Zawahiri and his thugs safe haven, demonstrating ongoing Taliban collusion with terrorists. A lone strike does not demonstrate a developed capacity to prevent further coordination that threatens American security.

Not only has the U.S. capacity to protect the homeland been greatly damaged, the President's intent to champion human rights as a centerpiece of this administration's foreign policy is also in shambles.

Last fall, the President repeatedly claimed Afghan women were a linchpin of his foreign policy priorities in the region. Yet, today, after 20 years of constitutional democracy and advancement of civil rights, the Taliban has unraveled significant hard-won gains for the women of Afghanistan. The Taliban enforce a fundamentalist interpretation of Islam, prohibit women from working, from attending secondary school, and from traveling any distance without being accompanied by a male member of their family. Most recently, the Taliban has required all women to cover themselves from head to toe in the burqa. Yet it is reported that the President's team continues to bargain with the Taliban concerning diplomatic recognition, potential coordination with the U.S. intelligence community, and access to \$3.5 billion in held currency to the Taliban, despite these actions.

Extending official diplomatic engagement and facilitating access to funding without guaranteed and meaningful liberties for women and girls will legitimize the Taliban rule and further

subject women to a brutal regime. Any further effort to surrender leverage to the Taliban is a candid reflection of the Biden administration's failure to remedy its own hypocrisy regarding human rights.

The administration's abandonment of Americans, inability to serve justice for our soldiers killed in action, impulsive counterterrorism operations, and ignorance of the human rights disaster they precipitated in Afghanistan have substituted sound strategy for an ad hoc response of willful negligence.

And they know it.

The Department of State and Department of Defense under President Biden have refused to cooperate with the Special Inspector General for Afghanistan Reconstruction.

The President's neglect is most profoundly demonstrated through his administration's lack of controls on billions of dollars of taxpayer and frozen funds marked for humanitarian aid that have found their way into the Taliban's coffers.

Since the Taliban and Haqqani Network—the two groups that are ruling Afghanistan—are Specially Designated Global Terrorists, existing law compels the administration to disclose the risk of taxpayer money slipping into the hands of these two terror groups.

The licenses issued by the Treasury Department over the last year extend far beyond acute humanitarian aid for food and medicine. They expand the authorization of funding for activities from endangered species research to direct payments to support governing institutions controlled by the Taliban and the Haqqani Network.

I led 15 other Senators in asking the Biden administration to detail the total financial support provided to Afghanistan and an honest assessment of the taxes, the fees, and the import duties syphoned off by the Taliban. More than 6 months later, we are still waiting for a comprehensive answer.

This is completely unacceptable in light of recent reporting that Taliban authorities are interfering with the delivery of humanitarian aid, despite a pledge to the United Nations last fall that they would not. The people of Afghanistan continue to suffer from food insecurity while the Taliban are enjoying the spoils of America's generosity.

Numerous requests for a detailed accounting have gone unanswered by the Treasury and State Departments.

Leaving Americans behind, failing to avenge the death of 13 servicemembers, and abdicating your promises to Afghan women and girls do not deter threats from our shores.

In testimony to the Senate Armed Services Committee on October 26, 2021, the Under Secretary of Defense for Policy stated that ISIS-K and al-Qaida have the intent to conduct operations against the United States, and that ISIS-K could generate that capability in 6 to 12 months and al-Qaida within 1 to 2 years.

Eight months have come and passed, and we have yet to learn how Team

Biden will protect our citizens from this threat at home or abroad. In the absence of such a framework, threats to our national security grow every day, risking the lives of Americans at home and abroad.

Folks, we are rapidly approaching that 1-year mark—the haphazard withdrawal from Afghanistan—and we cannot forget.

I yield the floor.

The PRESIDING OFFICER. The Senator from Michigan.

TRIBUTE TO JOE SHULTZ

Ms. STABENOW. Mr. President, today I rise to pay tribute to my longtime Agriculture, Nutrition, and Forestry Committee staff director and dear friend Joe Schultz, who will soon be taking on a new challenge after more than 15 years of service in the U.S. Senate.

Now, the first thing I have to say about Joe, just to get it out of the way, is that he is a proud Ohio native and a graduate of the Ohio State University, which is an immediate challenge for anyone from Michigan, whether you are a University of Michigan grad or, as I am, a Michigan State University grad. In fact, his first job in the Senate was working for my colleague and friend Senator BROWN of Ohio.

Senator BROWN swears that Joe was 6 feet 2 inches and had hair when he worked for him, and said it is all about the farm bills that somehow changed that.

But somehow I convinced Joe to come and work for me on the Agriculture Committee, in part, by assuring Senator BROWN that Joe would still be working for Ohio because Senator BROWN is on the Ag Committee. And I am so glad and lucky that I was able to do that.

Joe started as our chief economist. He is a great numbers guy, and nobody loves spreadsheets as much as Joe. Of course, he is so much more than a numbers guy, though, and we very quickly found that out.

He always knows every part of farm policy, and he is an amazing people person—someone you definitely want on your team when you go into a farm bill negotiation, which have been known to be tough.

Joe instinctively knows what people's reactions will be, what they will need in order to get an agreement, and he has always had his finger on the pulse of the Agriculture Committee and the community. That is, in large part, because agricultural is way more than a job for Joe; it is his life.

He grew up on a farm, a family farm in Ohio. He even convinced his wife Virginia to have their wedding on the family farm. It was beautiful, and I was so honored to be in attendance with all their family and friends and their sheep.

Now, if you have ever talked with Joe, you would probably know that his family raised sheep on the farm. And, boy, can he tell you some wild stories.

For years, Joe would have a contest on Facebook during lambing season. He

called it “Lambageddon.” His friends would all guess the number of lambs that would be born over Presidents Day weekend, typically the busiest lambing weekend of the year. And, of course, he always took time off to be there. Whoever got closest to the correct number of lambs got bragging rights and the opportunity to name a lamb.

Given his dedication to the family flock, nobody on the Ag Committee was at all surprised when Joe and Virginia welcomed two adorable babies, Will and Izzy, into their own family—twins—a little bit more than a year ago. After all, sheep typically have twin births, I understand.

If you have ever worked with Joe, one of the first things you notice is his wonderful positive attitude. He is quick to smile, quick to laugh. He always assumes the best of people. He makes everything he is involved in so much better. That is true whether you are talking about very contentious farm bill negotiations—and we have had more than a few since 2011—or field hearings and meetings with stakeholders.

I wonder if he has kept a running total of the number of farms he has visited in Michigan.

Nobody—and I mean nobody—can talk about crop insurance like Joe. He knows all the details.

I will never forget, Brandon Fewins, who worked for me for 20 years as my Northern Michigan regional manager, and is now the USDA Rural Development Michigan State Director. Brandon told this story about seeing this firsthand: He remembered a farm bill hearing during which one attendee asked a very technical question about regulations. Joe gave a very detailed answer and then said: Hold on. He then consulted the farm bill legislative text in front of him, found the applicable section, and repeated word for word what he had just said off the top of his head.

And then there were the codels. I will never forget the trip to Africa in 2014 with the women Members of the Senate. I led this first all-women's codel and members of the Agriculture Committee. We went to five countries on two continents in 10 days, and many of our stops were in very rural areas.

The codel focused on food security, global hunger, empowering women and girls, and agricultural trade.

Having Joe along was such a huge help—help because of his broad knowledge of agricultural issues. And, I have to say, he is an amazing travel guide. I know every Senator on the trip would agree with me, and we are so glad that he was a part of the trip.

One thing I am extremely proud of, and I know Joe is too, is the strong sense of collegiality he has nurtured with our amazing Agriculture Committee staff and beyond.

As one former colleague said: Joe is the kind of leader who makes working long hours under crazy stress tolerable and survivable.

Even Republicans have wonderful things to say about Joe. That is not something you see on every Senate Committee.

Joe, I know I speak for all of us, Republicans included, when I say we will miss you deeply. I am so grateful to have had your leadership and friendship as we have steered the Agriculture Committee together. We have an amazing, talented ag staff because of you and your leadership.

I wish you and Virginia and your two beautiful children much success and happiness as you move forward to your new adventures. I know you will be successful, and I look forward to celebrating all the success.

I yield the floor.

The PRESIDING OFFICER. The Senator from New Jersey.

### EXECUTIVE SESSION

#### PROTOCOLS TO THE NORTH ATLANTIC TREATY OF 1949 ON THE ACCESSION OF THE REPUBLIC OF FINLAND AND THE KINGDOM OF SWEDEN

Mr. MENENDEZ. Mr. President, I ask unanimous consent that the Senate now proceed to executive session to consider Calendar No. 5, Treaty document No. 117-3, with all remaining provisions of the previous order in effect.

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

Under the previous order, the Senate will proceed to executive session to consider the following: a treaty, which the clerk will state.

The treaty will be stated.

The legislative clerk read as follows:

Treaty document No. 117-3, Protocols to the North Atlantic Treaty of 1949 on the Accession of the Republic of Finland and the Kingdom of Sweden.

The PRESIDING OFFICER. Under the previous order, there will now be 3 hours of debate, equally divided between the two leaders or their designees, on the treaties and resolution of advice and consent to ratification.

The Senator from New Jersey.

Mr. MENENDEZ. Mr. President, while I know the Senate and the American people's attention has been drawn in many different directions over the past couple of months, and while we are still working through numerous legislative proposals to address real challenges that families across the United States are facing, from high food prices to gas prices to devastating natural disasters exacerbated by climate change, I am here today to encourage my colleagues to support the United States taking an important step forward in affirming our commitment to freedom, democracy, and collective defense; to send a signal to the world that we will unite against those actors who seek to destabilize the supply of food that threatens hunger for millions of people all over the world, who seek to weaponize energy in the

middle of an unprecedented heat wave, and who think they can simply invade a neighbor with no consequences.

As we grapple with the complex geopolitics, Putin's generals are bombing Ukrainian cities. His forces are still largely blockading Ukrainian ports. His soldiers are committing war crimes. These are not only attacks on brave Ukrainians, they are attacks on the rule of international law of which we all want to live by. They are attacks on the international order. They are attacks on one of the most deeply held American principles of a nation's right to determine its own destiny.

And so, I rise today in support of strengthening one of the greatest tools the United States has to bolster our efforts to protect those very democratic values and our citizens: the North Atlantic Treaty Organization, known as NATO, one of the greatest alliances the world has ever seen. Welcoming Sweden and Finland into the NATO alliance will signal the United States' ongoing commitment to peace, stability, and democracy in Europe and around the world.

Enlarging NATO is exactly the opposite of what Putin envisioned when he ordered his tanks to invade Ukraine. Indeed, he may have been trying to test the resolve of the alliance. And I am pleased that we have passed that test with overwhelming unity of vision and purpose.

He hoped to quickly gobble up territory to correct what he has called "the greatest geopolitical catastrophe of the century," which, in essence, is the dissolution of what was the Soviet Union with little resistance from the countries who formally united in a values-based front against the ills of that vision for Europe and for the world. But instead of a quick strike, Ukrainians—from soldiers to schoolteachers—bravely fought back.

Instead of a Russian coup in Kyiv, President Zelenskyy rallied his nation. Instead of a divided West, we have been more united than ever. The United States, the overwhelming majority of Europe, and, indeed, the entire free world have come together to support Ukraine, to support democracies and the rule of law, and to defend against brazen authoritarian aggression worldwide.

However, despite the fact that Putin's distorted world view has run into the reality of a reenergized North Atlantic Treaty Organization, this has not dissuaded him. This has not tempered his resentment of the West. This has not stopped him from using food and gas as a weapon of war. This has not curbed the threat of further Russian aggression. And so it is absolutely critical that we take this historic step today and provide our advice and consent to ratifying the accession protocols for Sweden and Finland to join the NATO alliance.

More than ever, it is crystal clear that NATO plays a vital role for the security of the United States and as a

bulwark in protecting peace and democracies throughout the world.

Seventy years ago, democratic nations of Europe and the United States came together to defend the liberty, freedom, and individual rights of their citizens from the threat of a militarized Soviet Union. Now, as then, this defensive alliance serves as a bulwark of stability and the rule of law for the people of its member states. Partnering with our values-based partners serves as a force multiplier for our defensive military capabilities to protect our citizens and advance our interests.

Indeed, the most famous of the articles of incorporation of NATO, article 5, which states that an attack on one member is considered an attack on all, has been invoked only once—only once—when terrorists attacked the United States on September 11 and our NATO allies rallied behind us. The Canadian Air Force was patrolling our skies, and NATO joined us in our collective efforts abroad to hunt down those who had perpetrated the attacks of September 11. We should do nothing in ratification to suggest that we are not committed to article 5.

The U.S. Constitution reigns supreme in all of our actions, so we should not so doubt about our commitment, especially in this time in history. So we are dutybound to carefully consider who we admit into this alliance.

Over the course of its seven-decade history, admission to NATO has been guided by the alliance's open-door policy, as outlined in article 10 of NATO's founding document, and specific benchmarks that every American administration has used since the founding of NATO: Members must have a functioning democratic political system based on a market economy; fair treatment of minority populations; a commitment to resolve conflicts peacefully; an ability and willingness to contribute to NATO military operations; and a commitment to democratic civil-military relations.

Sweden and Finland meet and exceed these benchmarks in every respect. Indeed, the qualifications of these two prosperous, democratic nations are outstanding and will serve to strengthen the NATO alliance. These are two steadfast NATO and U.S. allies with strong military and democratic institutions. They have every reason to participate in collective defense against potential Russian aggression, and NATO has every reason to embrace and welcome them into the alliance without delay.

The people of Sweden and Finland and their governments have shown themselves to be strongly supportive of joining NATO, and in many ways, Finland and Sweden are ideal candidates for NATO membership. Both have large, technologically advanced, and growing militaries that are well-positioned to integrate into NATO. Both have partnered with NATO, contributing to operations in the Balkans, Afghanistan, and Iraq. And since Russia's