

# HONORING AND CELEBRATING THE LIFE AND LEGACY OF REPRESENTATIVE JACKIE WALORSKI

Mr. YOUNG. I yield myself 10 minutes from the bill time.

Mr. President, I rise today to honor the lives of four Hoosiers who were lost tragically in a car accident this week, Edith Schmucker, Zachary Potts, Emma Thomson, and Representative Jackie Walorski. We grieve them all, and we pray for their families and friends.

This is, of course, a profoundly difficult time for those of us who knew one or more of these Hoosiers. It is such a difficult time for their families and their friends, and all of us, I know, we commit to do whatever it is in our power to comfort their loved ones in the difficult days ahead.

Like everyone here and back home in Indiana, I am absolutely heartbroken. I think one thing that hit everyone particularly hard was the loss of two young congressional staff members.

Whether you knew Zach or Emma personally or not, you certainly know their type if you are watching these proceedings on Capitol Hill. You know the type of hard-working, smart, committed, young person that comes to work on a congressional staff. They dedicate so much of their time and their talents. Other opportunities are given up in order to serve their country and to work toward the betterment of their Nation.

We should celebrate their accomplishments while we grieve their loss. It is a reminder, I think, for all of us to thank the many congressional staff members who do much more than the public will ever know.

I want to take a few minutes today to pay tribute to our colleague right here in the Halls of Congress, Jackie Walorski.

Jackie and I came to Congress at roughly the same time—she, 2 years after me—and I will never forget when she arrived here at the U.S. Capitol. Jackie didn't need time to get her "sea legs." No, Jackie knew that she belonged here. Jackie understood that this was her calling. She didn't need people to tell her that she belonged. She got right to work because she had some things to accomplish.

I have to say that her confidence was infectious. Everyone saw it. Everyone was impressed by it. People loved being around her, including me.

Jackie had so many other amazing qualities, and I would like to highlight a number of those today. She was always so full of energy. It was a positive energy. She was a lightning bolt. She could light up a room like no other.

In fact, in my observation, she only had two speeds, it was full-bore on and off. She was high-spirited and full of fire.

Jackie also had a really big heart. In fact, her heart was as big as it was good. She wore it on her sleeve every day, every moment of the day.

She didn't hide her convictions. In fact, she made sure that they were ex-

pressed in the boldest, most colorful fashion. Her convictions were deeply held. She was proud of them. It is what made Jackie "Jackie." She was of deep convictions, clearly, not just with her politics. No, it came from a deeper place. She had deep convictions with respect to her religious faith.

I have to say that for all the many speeches I saw her deliver and for all the people I saw her energize, it was often after she delivered a prayer—and I saw her deliver a number of those—that audiences gave their most heartfelt ovations.

Jackie was a larger than life figure, but Jackie was never fake. She was never contrived. She was beloved, in fact, because she inspired and motivated people with a passion that was so authentic, so human.

And Jackie cared about the people she connected with. She was genuinely concerned. She was what you might call the genuine article.

Jackie was also very smart, not just energetic. She was very smart. As a member of the House Ways and Means Committee, you could see that on a regular basis. But even in a casual conversation, Jackie had a habit of cutting right to the issue. But, more importantly, Jackie was smart about the people she represented. She knew their hearts. She knew their concerns. She knew their challenges. She knew their aspirations. She studied them. She lived it. She stayed in touch with them.

She never forgot whom she worked with. She never forgot whom she worked for, and she never forgot who sent her to Washington.

Jackie also had courage. She was a fearless leader. You see this in your best leaders. She didn't flinch in the face of tough votes. No, Jackie was smart enough to know the consequences, but she wasn't afraid. She did what she thought was right. She did it for the right reasons, and she had enough self-confidence to go explain her votes to her constituents. It was, at once, a confidence in herself, but it was also a confidence in those she represented.

She was a leader, confident in her own abilities and confident in the abilities of those around her.

If there is a single memory of Jackie's time in this building, the U.S. Capitol and, I would say, her time in the Indiana statehouse, it was that she is indeed a leader. Since Jackie's passing, I have had the opportunity to discuss her service, her life with a number of people, and this keeps coming up. She was a real leader. This is what they are talking about.

For all of these amazing qualities, I have to say personally that there is something else that I keep coming back to. It is the first thing I come back to when I think of Jackie, and, frankly, it is very personal to me.

I am going to miss Jackie's laughter. She had a beautiful, bellowing laugh, uninhibited, so authentic, not con-

trived. It came from a place where she appreciated humor. She appreciated, at times, the absurdity of life.

She always had a joke at hand or funny observation to make, or maybe she had read something recently she wanted to share with me. But we had so many great laughs together, and she could make my side hurt in fairly short order. I am going to miss that.

And it is really hard to believe that our paths won't ever cross again. They crossed so frequently, sometimes in this building but, typically, it was in Indiana's Second Congressional District, back home. It was rare, I would say, that I didn't go into that region and encounter her or, at least, follow in her tracks.

She was so active, so engaged. I am going to miss those encounters. Just a few weeks ago, I had an opportunity to visit with Jackie in person. We shared some laughs, of course. It was at a dinner in Elkhart County.

We were scheduled to be together this coming week to attend a ribbon-cutting ceremony. She was constantly on the road serving, doing her job. It is not too much to say that that was her calling.

It is also not too much to say that Jackie's last breath was spent in service, in service to her constituents, to her God, to the great State of Indiana, to her country, to her calling.

Jackie loved and she was ever faithful to all of those things to the great benefit of Indiana and America, and for that I am grateful, for that we loved her back, and we will miss her dearly. Let that be her legacy.

I yield to my colleague from Indiana. The PRESIDING OFFICER. The Senator from Indiana.

Mr. BRAUN. I yield myself five minutes from the bill time.

I rise today to honor the life of Congresswoman Jackie Walorski. Three others were lost in the tragic accident.

Like I said last week, it is a real gut punch to any of us who knew Jackie and to Hoosiers across the board. The outpouring of grief for the lives lost has been immense in our State. As Hoosiers share their memories of them, you can see just how important all those lives were.

Let me talk about Jackie. I got to know her early on when I was entertaining running for Senate. She was up in the north central part of Indiana, a place that I had been very little, and she was engaging. I spent get-togethers with her before and then after I was elected, and Todd said it well: Whomever she came across, she was their friend, full of enthusiasm. She never really knew a stranger.

I got to know her better over the years since then, and I can tell you that faith, family, and community were the principles that guided her, and times of mourning show us just how important those things truly are.

As the friends and family grieve for the four lives lost in this tragedy, I hope they can find consolation in their

faith, in their families, in their communities, and in the memory of their loved ones.

Zach Potts was a rising presence in Indiana politics. He was the district chair, also the Republican chair of St. Joe County, an up-and-comer. He is remembered by friends as someone who truly cared, who didn't ask, "What's wrong?" but instead asked, "How can I help?"

Emma Thomson, Jackie's communications director, is remembered by those who knew her as creative, funny, driven, committed to the idea that people are the most important thing in politics.

Edith Schmucker is remembered as a loving mother and a big-hearted friend to all at the assisted living facility where she worked and served others.

I hope you will join me and Todd in praying for their friends and their families. As we honor the lives of Jackie, Zach, Emma, and Edith, their legacies will live on in those whose lives they touched.

And Jackie was a living testament to what it means to be a "good and faithful servant." She lived it out every day, and she will truly be missed.

I yield the floor.

The PRESIDING OFFICER (Ms. ROSEN). The Senator from Indiana.

Mr. YOUNG. I ask unanimous consent that the Senate proceed to the immediate consideration of S. Res. 748, which is at the desk. I further ask that the resolution be agreed to, the preamble be agreed to, and that the motions to reconsider be considered made and laid upon the table with no intervening action or debate.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

The resolution (S. Res. 748) was agreed to.

The preamble was agreed to.

(The resolution, with its preamble, is printed in today's RECORD under "Submitted Resolutions.")

#### INFLATION REDUCTION ACT OF 2022—Continued

The PRESIDING OFFICER. The Senator from Idaho.

Mr. CRAPO. Madam President, I yield myself 30 minutes from the bill time.

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

H.R. 5376

Mr. CRAPO. Madam President, I would like to start my remarks by going back to nearly the very beginning of this Congress, when we were debating what was called the American Rescue Plan. We were told then by our colleagues on the other side that this was going to save the country: \$1.9 trillion of debt-financed spending, they said, was going to fix everybody's concerns in the United States.

Where are we today?

A 9.1-percent consumer price inflation, which we told them was coming;

gas prices doubling; economic stagnation; GDP contracted by nine-tenths of a percent in the second quarter.

We are now arguing over semantics about what is a recession.

Sixty-five percent of the people in this country think we are already in a recession, and more than 80 percent of the country think our economy is on the wrong track.

The nonpartisan Penn Wharton Budget Model has made a comment about what we are looking at today, but what are we being told today? Another rescue plan, only this time they call it the Inflation Reduction Act. The Penn Wharton Budget Model says this bill will, if anything, raise inflation in the first few years of this budget, with a small and significant negative effect later in this decade. That same model concludes that there is "low confidence that the legislation will have any impact on inflation."

But it does have an impact on all of us and our economy. It does nothing to bring the economy out of stagnation and recession, but rather the Inflation Reduction Act of 2022 gives us higher taxes, more spending, higher prices, and an army of IRS agents.

Let's talk about the taxes first.

Hundreds of billions of dollars are raised through taxes, around 350 to 400 billion.

There is a new book minimum tax on corporations. There is a new tax on stock buybacks. There is, believe this or not, a new tax on gasoline—on oil and gas production and refineries—at the very time when our President has shut down production of oil and gas on our interior and offshore and has stopped the Keystone XL Pipeline, basically freezing America's production and driving us from a state of energy independence to a state of energy dependence, where we have to ask our friends and often our enemies across the globe to increase their gas production to help us deal with our prices at the pump.

And this book minimum tax, everybody in America knows that corporations don't bear the burden of the taxes we put on them. Who does? Workers, consumers, and owners.

A recent National Bureau of Economic Research study estimates that 31 percent of these taxes will be borne by consumers via price hikes—price hikes at a time when we are dealing with record inflation.

Thirty-eight percent is borne by workers by way of lower wages or less employment, and 31 percent is borne by owners.

Now, my colleagues are very quick to say: Well, this is just rich people and rich companies that are tax cheaters.

The owners of the corporations, though, are primarily people in America who have retired and are leaning on a pension or who have not yet retired or are trying to save money for their retirement by putting their money into 401(k) programs or other investment programs. That is who bears the burden of these taxes.

We just asked the Joint Tax Committee to tell us who bears these burdens? Who will bear the burden of these tax hikes?

They told us, as the chart here shows, in 2023, that taxes will be increased by \$16.7 billion on American taxpayers earning less than \$200,000. In 2023, another 14.1 billion will come from taxpayers earning between \$200,000 and \$500,000. And by 2031, when the new green energy credits and subsidies provide an even greater benefit to those in America with higher incomes, those earning below \$400,000 are projected to bear as much as two-thirds of the burden of the additional tax revenues collected in that year.

That is what we are being offered as a solution to the crisis that we are now in in our economy.

And as I will discuss later, the nonpartisan Congressional Budget Office has recently confirmed that a significant portion of the revenue that the IRS supersized funding they are claiming will be coming from audits that they are going to be taking will come out of taxpayers earning less than \$400,000.

So in response to this data that we have been able to show about their very tax proposals in this bill, the Democrats, surprisingly, have claimed that this Joint Tax Committee analysis isn't valid because it didn't include the effects of their spending that they were putting into the bill.

Now, that is a novel idea. It is OK to raise taxes, and it is OK to put more tax burden on people making more than \$400,000 because we are going to be sending some subsidies to some of them.

So we asked the Joint Tax Commission to include those subsidies in its analysis, which they did.

The analysis they gave us back incorporated the ObamaCare subsidies and shows that the burdens of the proposed tax increases in the Democrats' reckless bill will be so substantial and so widespread throughout all income categories—I repeat, all income categories—that no amount of temporary healthcare credits or even the subsidies that this bill gives for \$80,000 luxury SUVs will overcome the tax increase burdens that will be overwhelmingly felt by lower and middle-income-class Americans.

Few, if any, Americans will get a net reduction in the burden that they will bear from the taxes and subsidies provided in this bill. And for any that do, it will only be temporary. The vast majority will still bear the burden of these taxes.

The book minimum tax does not close loopholes. You often hear that from my colleagues on the other side as well. It raises taxes on U.S. companies by hundreds of billions of dollars, and it would not prevent all companies from paying zero tax. Instead, it would let some of the companies preferred by the Democrats continue to avoid their