

RECOGNIZING THE 10-YEAR ANNIVERSARY OF THE TRAGIC ATTACK THAT TOOK PLACE AT THE SIKH TEMPLE OF WISCONSIN ON AUGUST 5, 2012, AND HONORING THE MEMORY OF THOSE WHO DIED IN THE ATTACK

CELEBRATING THE UNITED STATES-REPUBLIC OF KOREA ALLIANCE AND THE DEDICATION OF THE WALL OF REMEMBRANCE AT THE KOREAN WAR VETERANS MEMORIAL ON JULY 27, 2022

Mr. DURBIN. Mr. President, I ask unanimous consent that the Senate proceed to the en bloc consideration of the following resolutions, submitted earlier today: S. Res. 749 and S. Res. 750.

The PRESIDING OFFICER. The clerk will report the resolutions by title.

The senior legislative clerk read as follows:

A resolution (S. Res. 749) recognizing the 10-year anniversary of the tragic attack that took place at the Sikh Temple of Wisconsin on August 5, 2012, and honoring the memory of those who died in the attack.

A resolution (S. 750) celebrating the United States-Republic of Korea alliance and the dedication of the Wall of Remembrance at the Korean War Veterans Memorial on July 27, 2022.

There being no objection, the Senate proceeded to consider the resolutions.

Mr. DURBIN. Mr. President, I ask unanimous consent that the resolutions be agreed to, the preambles be agreed to; and the motions to reconsider be considered made and laid upon the table with no intervening action or debate.

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

The resolution (S. Res. 749) was agreed to.

The preamble was agreed to.

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

The resolution (S. Res. 750) was agreed to.

The preamble was agreed to.

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

PLANNING FOR ANIMAL WELLNESS ACT

Mr. DURBIN. Mr. President, I ask unanimous consent the Senate proceed to the immediate consideration of Calendar No. 466, S. 4205.

The PRESIDING OFFICER. The clerk will report the bill by title.

The senior assistant legislative clerk read as follows:

A bill (S. 4205) to require the Administrator of the Federal Emergency Management Agency to establish a working group relating to best practices and Federal guidance for animals in emergencies and disasters, and for other purposes.

There being no objection, the Senate proceeded to consider the bill, which

had been reported from the Committee on Homeland Security and Governmental Affairs, with an amendment to strike all after the enacting clause and insert in lieu thereof the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the "Planning for Animal Wellness Act" or the "PAW Act".

SEC. 2. WORKING GROUP GUIDELINES.

(a) DEFINITIONS.—In this section:

(1) ADMINISTRATOR.—The term "Administrator" means the Administrator of the Federal Emergency Management Agency.

(2) WORKING GROUP.—The term "working group" means the advisory working group established under subsection (b).

(b) WORKING GROUP.—Not later than 180 days after the date of enactment of this Act, the Administrator shall establish an advisory working group.

(c) MEMBERSHIP.—The working group shall consist of—

(1) not less than 2 representatives of State governments with experience in animal emergency management;

(2) not less than 2 representatives of local governments with experience in animal emergency management;

(3) not less than 2 representatives from academia;

(4) not less than 2 veterinary experts;

(5) not less than 2 representatives from nonprofit organizations working to address the needs of households pets and service animals in emergencies or disasters;

(6) representatives from the Federal Animal Emergency Management Working Group; and

(7) any other members determined necessary by the Administrator.

(d) DUTIES.—The working group shall—

(1) encourage and foster collaborative efforts among individuals and entities working to address the needs of household pets, service and assistance animals, and captive animals, as appropriate, in emergency and disaster preparedness, response, and recovery; and

(2) review best practices and Federal guidance, as of the date of enactment of this Act, on congregate and noncongregate sheltering and evacuation planning relating to the needs of household pets, service and assistance animals, and captive animals, as appropriate, in emergency and disaster preparedness, response, and recovery.

(e) NO COMPENSATION.—The members of the working group shall serve on the working group on a voluntary basis.

(f) GUIDANCE DETERMINATION.—Not later than 1 year after the date of enactment of this Act, the working group shall determine whether the best practices and Federal guidance described in subsection (d)(2) are sufficient.

(g) NEW GUIDANCE.—Not later than 540 days after the date of enactment of this Act, if the Administrator, in consultation with the working group, determines that the best practices and Federal guidance described in subsection (d)(2) are insufficient, the Administrator, in consultation with the working group, shall publish updated Federal guidance.

(h) SUNSET.—

(1) IN GENERAL.—Subject to paragraph (2), the working group shall terminate on the date that is 4 years after the date of enactment of this Act.

(2) EXTENSION.—The Administrator may extend the date described in paragraph (1) if the Administrator determines an extension is appropriate.

Mr. DURBIN. I ask that the committee-reported substitute amendment be agreed to; the bill, as amended, be considered read a third time and passed; and the motion to reconsider be considered made and laid upon the

table with no intervening action or debate.

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

The committee-reported amendment in the nature of a substitute was agreed to.

The bill (S. 4205), as amended, was ordered to be engrossed for a third reading, was read the third time, and passed.

HONORING THE DEDICATION OF THE BALL FAMILY

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on the Judiciary be discharged from further consideration of S. Res. 698 and the Senate proceed to its immediate consideration.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The senior legislative clerk read as follows:

A resolution (S. Res. 698) honoring the dedication of the Ball family to providing college educations and celebrating their 100-year legacy at Ball State University.

There being no objection, the committee was discharged, and the Senate proceeded to consider the resolution.

Mr. DURBIN. Mr. President, I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and the motions to reconsider be considered made and laid upon the table with no intervening action or debate.

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

The resolution (S. Res. 698) was agreed to.

The preamble was agreed to.

(The resolution, with its preamble, is printed in the RECORD of June 23, 2022, under "Submitted Resolutions.")

Mr. CARPER. Mr. President, I rise for the purpose of entering into a colloquy with the chair of the Finance Committee, Mr. WYDEN, concerning section 13204, clean hydrogen, which establishes for the first time tax incentives for the production of clean hydrogen, and section 13701, Clean Electricity Production Credit, which establishes for the first time technology neutral tax credits for clean electricity production.

I would like to commend my friend from Oregon, the chairman of the Senate Finance Committee, for his leadership in crafting title I of the Inflation Reduction Act of 2022, which includes new tax incentives that will promote clean energy, fight climate change, and help create good-paying, American jobs. I want to especially say thank you for including in the clean energy package, section 13204 of title I of the Inflation Reduction Act of 2022, which is similar to my legislation, S.1807, the Clean H2 Production Act.

Section 13024 of title I of the Inflation Reduction Act of 2022 provides a production and investment tax credit for the production of clean hydrogen.

In Section 13204, the term “lifecycle greenhouse gas emissions” for a qualified hydrogen facility is determined by the aggregate quantity of greenhouse gas emissions through the point of production, as determined under the most recent Greenhouse gases, Regulated Emissions, and Energy use in Technologies—GREET—model. It is also my understanding of the intent of section 13204, is that in determining “lifecycle greenhouse gas emissions” for this section, the Secretary shall recognize and incorporate indirect book accounting factors, also known as a book and claim system, that reduce effective greenhouse gas emissions, which includes, but is not limited to, renewable energy credits, renewable thermal credits, renewable identification numbers, or biogas credits.

Is that the chairman’s understanding as well?

Mr. WYDEN. Yes.

Mr. CARPER. Thank you, Mr. Chairman.

Additionally, I would like to clarify that the intent of section 13701 allows the Secretary to consider indirect book and claim factors that reduce effective greenhouse gas emissions to help determine whether the greenhouse gas rate of a qualified fuel cell property, which does not include facilities that produce electricity through combustion or gasification, is “not greater than zero.”

Is that the chairman’s understanding?

Mr. WYDEN. Yes.

Mr. CARPER. I thank the Senator from Oregon for his comments on these issues and his leadership.

Mr. CARDIN. Mr. President, I rise today to engage in a colloquy with the distinguished chairman of the Senate Finance Committee, Senator WYDEN. I want to comment on the transferable tax credit provisions supporting sustainability in the bill and, in particular, the application of general limitations that already exist in current law for various tax credits. As the chairman knows, the bill includes a historic investment in tax credits and incentives to promote the development of various clean energy technologies and provides a broad regime to permit eligible credits to be transferred from the project owners to another unrelated taxpayer.

Under current law, the ability to claim general business tax credits is subject to a number of potential limitations in section 38 of the Tax Code based on the taxpayer’s income tax liability. The bill language does not appear to apply the section 38 limitations to reduce the amount of the credit eligible to be transferred by the transferor of tax credits. This would be consistent with the goal of encouraging additional investment by expanding the availability of these tax credits to project owners without regard to their ability to claim the credits themselves.

I expect that the Treasury Department will develop technical guidance for these transferable credits in a man-

ner that reflects the intent that the section 38 limitations under current law will not apply to the transferor.

Mr. WYDEN. I thank the Senator for his inquiry and can clarify that the Senator is correct that the current-law limitations that generally apply to tax credits under section 38 would not reduce the amount of credits eligible for transfer by the transferor of transferable tax credits under the bill and that the Treasury Department should issue technical guidance that reflects this intent.

Mr. CARDIN. I welcome the chairman’s leadership and support to clarify this issue, ensuring that the amount of the tax credits eligible for transfer are not limited by section 38 so that they will, in fact, expand investment in projects that will achieve the broader climate goals of this bill.

Ms. HASSAN. Mr. President, I ask unanimous consent to engage in a colloquy with Senator WYDEN for clarification regarding a tax provision included in the bill currently before the Senate. Section 13704 of the bill, which concerns production credits for biofuels, defines “transportation fuel” that can qualify for the credit as a fuel that is suitable for use as a fuel in a highway vehicle or aircraft. The fuel must also be below a carbon emissions ceiling and meet a processing requirement.

Senator WYDEN, as chair of the Finance Committee, is it his understanding that, although a fuel must be suitable for use as a fuel in a highway vehicle or aircraft to qualify for this biofuel production credit, it may still actually be used for any business purpose, including as transportation fuel, industrial fuel, or for residential or commercial heat?

Mr. WYDEN. I thank the Senator for her inquiry. That is correct. The credit is intended to incentivize production of biofuels of a certain quality, usable as fuel for highway vehicles or aircrafts, but not limited only to fuels which are actually used in highway vehicles or aircrafts.

Ms. HASSAN. I thank the chair for that clarification and for engaging in this colloquy.

Mr. MENENDEZ. Mr. President, I rise to engage in a colloquy with my colleague, the chairman of the Senate Finance Committee, Senator WYDEN.

In the corporate alternative minimum tax, there is some question as to whether companies that operate in foreign countries with standard tax years that are different from the U.S. could lose foreign tax credits strictly because of these non-conforming years. This may especially be an issue in the very first year of the corporate alternative minimum tax’s application.

Does Treasury have authority to issue regulations dealing with potential issues with foreign income taxes relating to nonconforming foreign tax years and how that impacts foreign tax credits in the corporate alternative minimum tax? This would include fair

rules for the utilization of foreign tax credits in the law’s first year.

Mr. WYDEN. Yes, regulations such as these would be in line with the legislative text and our intent for companies to be able to appropriately utilize foreign tax credits in the corporate alternative minimum tax.

Mr. MENENDEZ. I thank the chairman for this clarification of the provision.

Mr. CARDIN. Mr. President, I rise today to engage in a colloquy with the distinguished chairman of the Senate Finance Committee, Senator WYDEN.

I want to ask for a clarification of the provision in the underlying bill regarding the corporate book minimum tax. Is it the chairman’s understanding and intent that, because the corporate alternative minimum tax is based on financial statement income, it does not include Other Comprehensive Income?

Mr. WYDEN. I thank the Senator for his inquiry and can clarify that, for purposes of the corporate alternative minimum tax, Other Comprehensive Income is not included in financial statement income.

Mr. CARDIN. I thank the chairman for that clarification.

Mr. WARNER. Mr. President, I ask unanimous consent to engage in a colloquy with Senator WYDEN for clarification regarding a tax provision included in the bill currently before the Senate.

With regard to the advanced manufacturing tax credit, it is the intention that section 45X, as established by section 13502 of the Inflation Reduction Act, is intended to apply to components for which production was completed after December 31, 2022, and are sold to an unrelated party after December 31, 2022?

In other words, the credit should be available to the entirety of eligible components currently underway if those components are concluded after 2022. For example, an offshore wind vessel that began construction in 2019 and was completed at a date after December 31, 2022, would be eligible for the credit applied to the full cost of production of the vessel and not just for the portion completed after December 31, 2022.

Mr. WYDEN. I thank the Senator for his inquiry. That is correct. The credit is intended for any eligible components produced and sold after December 31, 2022, regardless of the portion of the component that was produced before January 1, 2023.

Mr. WARNER. Mr. President, I look forward to passing this important piece of legislation that will help fight inflation, invest in domestic energy production and manufacturing, reduce carbon emissions, and lower healthcare costs for millions of Americans.

Mr. CARDIN. Mr. President, I rise today to engage in a colloquy with the distinguished chairman of the Senate Finance Committee, Senator WYDEN.

There is some question as to the proper ordering of the calculation of

the credit under section 53 and a taxpayer's liability under section 59A, the base erosion and anti-abuse tax. Does the Treasury have authority to issue regulations dealing with potential issues with the ordering of the calculation of the credit under section 53 and the tax under section 59A?

Mr. WYDEN. Yes, we believe that Treasury will have authority to issue regulations dealing with potential issues with the ordering of the calculation of the credit under section 53 and the tax under section 59A. Regulations such as these would be in line with our intent in drafting the BEAT interaction provisions in the corporate alternative minimum tax.

Mr. CARDIN. I thank the chairman for that clarification.

Mr. VAN HOLLEN. Mr. President, I would like to engage my friend the chairman of the Finance Committee, Senator WYDEN, in a colloquy.

One of the many vital investments made in the Inflation Reduction Act to reduce energy costs and confront the climate crisis is the qualified commercial clean vehicle credit. This provides a tax credit of up to \$40,000 for qualified heavy commercial electric vehicles, or up to \$7,500 for qualified commercial electric vehicles weighing less than 14,000 pounds, which includes both trucks and mobile machinery.

Mobile machinery is a vehicle that is unrelated to transportation, such as a forklift or bulldozer. The qualified commercial clean vehicle credit utilizes an existing statutory definition of mobile machinery, the purpose of which is to provide for an exemption from the excise tax on heavy trucks that is deposited into the highway trust fund.

The new application of the mobile machinery definition will raise novel questions about which types of vehicles qualify as mobile machinery, in cases where the determination was not necessary in the context of the excise tax on heavy trucks. One such case is commercial lawn mowers, most of which currently have gas-powered engines that are a significant source of pollution.

I ask the chairman of the Finance Committee whether commercial lawn mowers can fit the criteria of mobile machinery and, therefore, qualify for the qualified commercial clean vehicle credit, provided that the vehicle meets the other criteria for the credit.

Mr. WYDEN. A commercial lawn mower could qualify as mobile machinery, since it performs a similar operation to the purposes listed in the statute. Therefore, if such a vehicle met the other criteria for the qualified commercial clean vehicle credit, it would be eligible.

Mr. VAN HOLLEN. I thank the Senator for clarifying this point, and I share that understanding.

Mr. CARDIN. Mr. President, the legislation being considered today includes a historic expansion of the section 179D commercial buildings energy-

efficiency tax deduction. The deduction, made permanent in 2020, is an important tool to tackle climate change by encouraging investments in energy-efficient buildings.

I have been made aware of a discouraging trend among those who use section 179D that some entities attempt to receive payments in exchange for providing section 179D allocation letters to private sector building designers.

As I have said before, entities seeking to avail themselves of the tax benefits of section 179D cannot seek, accept, or solicit payments from designers in exchange for providing section 179D allocation letters.

The issuance of a section 179D allocation letter shall not be used as leverage to request a payment from a designer; allocation letters should be duly issued once the applicable design services have been performed.

These actions run counter to the intent of section 179D(d)(4)'s express direction to allow the allocation of the section 179D deduction “. . . to the person primarily responsible for designing the property in lieu of the owner of such property.”

Consistent with congressional intent, section 179D allocation letters are administrative in nature and serve to formalize the allocation of the tax deduction to the eligible designer.

As section 179D is rightly expanded in the legislation being considered in the Senate, it must be reaffirmed that it is congressional intent that entities cannot seek, accept, or solicit payments in exchange for providing 179D allocation letters.

Mr. GRASSLEY. Mr. President, this body has a long record of coming together to improve healthcare for Americans. In 2003, we worked in a bipartisan manner to establish the Medicare Part D benefit. More recently, I have worked with my Finance Committee colleagues on oversight investigations to hold: EpiPen manufacturers accountable who were misusing taxpayer dollars, insulin manufacturers and PBMs accountable who were unfairly increasing the list price of insulin, and our organ donation system accountable and investigate its troubling underperformance.

We can work together and meaningfully improve healthcare. This Congress, I have worked with my Democrat colleagues to introduce eight bills to lower drug costs. In the past year alone, we have passed five of my bills out of committee on a bipartisan basis. They will lower drug prices and create more competition while holding Big Pharma and PBMs accountable. Unfortunately, the leader hasn't brought any of these bills up for a vote, even though they would easily pass the Senate. But this hasn't stopped me from trying to find other ways to help bring down the cost of medications.

In 2019, as Finance Committee chairman, I began a bipartisan committee process with the ranking member from Oregon to lower the cost of prescrip-

tion drugs. The bill is called the Prescription Drug Pricing Reduction Act. We held three committee hearings to learn from policymakers and advocates while also holding Big Pharma and PBMs accountable. We held a committee mark-up where the bill passed 19 to 9, on a bipartisan basis. We continued to hold additional negotiations to make improvements to the bill. It contained stuff I liked and didn't like. But that is bipartisan legislation. Today, it is still the only comprehensive prescription drug bill that can garner more than 60 votes on the Senate floor.

I recently outlined on the floor the bill's details in case the majority party has forgotten. I won't restate every part of my July 20 speech, but here are some of my bill's key measures: No. 1, it lowers costs for seniors by \$72 billion and saves taxpayers \$95 billion. No. 2, it establishes an out-of-pocket cap, eliminates the donut hole, and redesigns Medicare Part D. No. 3, it ends taxpayer subsidies to Big Pharma by capping price increases of Medicare Part B and D drugs at inflation. No. 4, it establishes accountability and transparency in the pharmaceutical industry. No. 5, and the bill is bipartisan. Believe it or not, a bipartisan bill limiting pharmaceutical increases is possible. Compare this to what the majority has offered: Their partisan bill includes more reckless spending and tax increases. Their partisan bill reduces the number of new cures and treatments. Their partisan bill fails to enact any bipartisan accountability for Big Pharma and PBMs.

Even while the majority party has decided to pursue a purely partisan bill in secret over the past 20 months, I have continued to meet with Democrats and Republicans to advance my bipartisan and negotiated bill. I have met or spoken with: President Biden and White House staff, Speaker PELOSI, Leader MCCARTHY, HHS Secretary Becerra, House Democrats who wanted a bipartisan bill, Problem Solvers Caucus Health Care Working Group, Congressman WELCH, Congresswoman McMorris Rodgers, Democrat Senators SINEMA and CARPER, and others.

I wanted a bipartisan bill to pass this Senate. We could still pass the Prescription Drug Pricing Reduction Act. My colleagues know it. Several of them have thanked me publicly on my bipartisan work to lower prescription drug prices. Sadly, they have chosen a different route. They have chosen a bill that contains zero PBM accountability. It gives middlemen a pass. They have chosen a bill that contains none of the 25 accountability and transparency provisions that had bipartisan consensus in my bill. This includes ending DIR clawbacks that are hurting patients pocketbooks and small/independent pharmacies; ending “spread pricing” in Medicaid that is drive up taxpayer costs; requiring sunshine on PBMs through financial audits, so we knows the true net cost of a drug; requiring sunshine on excessive drug

price increases and launch price of new high-cost drugs. None of these bipartisan accountability and transparency provisions—and more—are included in their bill.

Finally, one last thing I would like to address about my colleagues' reckless tax and spending bill: I have heard some of my colleagues on the other side say this bill's prescription drug provision is Grassley-Wyden. That is untrue. This is a reckless tax and spending bill. It is not bipartisan, and no reporter should accept or repeat that notion. I oppose the partisan bill because it is a long list of reckless tax increases and spending. This is not the bipartisan prescription drug bill that passed out of the Finance Committee 19 to 9.

I have filed the Prescription Drug Pricing Reduction Act as an amendment today. We could strike and replace this reckless tax and spending spree with comprehensive drug pricing reform that could garner more than 60 votes and lower drug prices while holding Big Pharma and PBMs accountable. We could actually enact meaningful accountability and transparency in the pharmaceutical industry. I have filed that amendment, too. We could pursue PBM transparency and accountability. I have filed that amendment, too.

I have said throughout this Congress, I will work with anyone who wants to pass the bipartisan and negotiated Prescription Drug Pricing Reduction Act.

The PRESIDING OFFICER. The Senator from Ohio.

H.R. 5376

Mr. PORTMAN. Mr. President, I come to the floor this evening to talk about the partisan reconciliation legislation that is before us tonight. It is named the Inflation Reduction Act, but that is misnamed because, unfortunately, it does not reduce inflation; it actually makes things worse.

When you are at the gas pump or at the grocery store or buying something anywhere today, you are feeling the sticker shock. Yet this legislation is going to make it even worse. It adds \$700 billion more in spending and over \$300 billion more in new taxes at the worst possible time, increasing costs to consumers and actually making inflation worse.

The nonpartisan Penn Wharton Budget Model that a lot of us have used over the years to look at various legislation predicts that it will actually increase inflation over the next 2 years.

While over time it says that may even out, it won't decrease inflation as the name suggests and the bill sponsors claim. Why? Well, primarily because when you put \$300 billion-plus of new taxes in the economy, it actually hurts workers and it hurts consumers.

Yes, they are saying it is going to go to companies, but what happens then? Companies pass it along. And at a time when we have the worst inflation in over 40 years, that is bad for the economy.

The nonpartisan Joint Committee on Taxation that we have to rely on here

in Congress—not a partisan group but nonpartisan—says this bill will hurt Americans in nearly every tax bracket. They say that more than half of the burden of the over \$300 billion in new taxes is going to fall on folks making less than \$400,000 a year.

Well, that directly contradicts promises made not to increase taxes on Americans at that level.

While I am glad the blow to manufacturers has been somewhat softened in the last 24 hours, with the latest version of the bill, what the Democrats did was essentially exchange one bad tax—the book tax on manufacturers—for another bad tax, a tax that will tax stock buybacks, that is going to hurt particularly Americans who are trying to save for retirement.

Let me start with the book tax. This is a proposed tax that is very different from the existing corporate income tax which is based on income that business report to the IRS when they file their taxes. That IRS income, by the way, is defined by the U.S. Congress. Here in the Senate, we debate that all the time: Is it good to have a particular tax incentive or another tax incentive, that is not in the book tax? The book tax, instead, looks at a company's financial statement. And that is what this new bill does.

In fact, it comes up with a whole other definition of tax and, therefore, another tax system called the adjusted financial statement income. This is broader than the IRS income. It is not fair. It is way too complicated, and it is going to hurt employees and consumers.

Taxable income owed the IRS is meant to raise revenue, and, again, it includes these incentives or disincentives for certain activity like being able to immediately deduct the cost of new equipment, if you are a manufacturer. We want to encourage that, particularly in periods of high inflation, so we allow them to do that.

The financial statement income is not determined by us. It is not determined by elected representatives at all. In fact, Congress does not have anything to do with it. It is actually determined by something called the Financial Accounting Standards Board, which is a private nonprofit recognized by the U.S. Securities and Exchange Commission as the accounting standard setting for private companies.

That may work fine for determining accounting standards, but this change effectively puts these people in control of what the corporate tax base is, even though they are not elected to anything. That doesn't make sense. Let's not set up a whole new tax system for some companies. Let's learn from the past.

Back in 1986, when we passed a big tax reform bill, they put a book tax in place, and it was repealed less than 3 years later. Why? Because it was viewed as unfair, way too complicated, and, actually, they thought that you shouldn't have these nonelected offi-

cially deciding what the taxes ought to be.

They said it was bad for the economy, too, because companies were managing to the book tax rather than the IRS tax. So let's learn from the past. Why would we want to do that again, set up a whole other tax system, tax the American economy, tax consumers, tax workers, and do so through something that in 1986, we looked at and decided this is not working?

So Democrats will say tonight, Well, this new complicated tax system is just going to affect big companies.

That is true. But you know what, big companies employ a lot of people, and a lot of people are going to be hurt. They also sell to a lot of consumers, all of us who will be hurt. Last year, there were over 200 companies listed on the Fortune 500 as meeting the criteria that is set out in this legislation. They employ over 18 million Americans. It is those employees and those who are customers who are going to bear the brunt of these tax increases as it is passed down to them in the form of lower wages, lower benefits, and higher prices for goods and services.

The Joint Committee on Taxation, a nonpartisan group, just last year said they expected 25 percent of these corporate taxes to fall on workers; again, this means lower wages. The nonpartisan Congressional Budget Office says that employees and workers bear more like 70 percent of the burden of income taxes, so there is a long list of analyses in-between.

Let's say between 25 percent and 70 percent of these taxes are going to fall on workers in the form of lower pay and lower benefits at a time when wages are not keeping up with inflation that is getting higher and higher.

And, by the way, it is not just wages I am talking about; families will now face even higher prices as the cost of corporate taxes get passed along to them. In a study last year performed by the business schools at the University of Chicago and Northwestern, they found that 31 percent of corporate taxes fall on consumers through higher retail prices. Aren't prices high enough?

Dems have just added another new tax in the past 24 hours. Democrats now say we are going to have this complicated tax called an excise tax on stock buybacks. Again, this is instead of some of the tax they had in the other new tax that they put forward called the book tax.

Now, Democrats tonight will talk about how taxing buybacks is good because it somehow hurts Wall Street fat cats. Here is the truth: It increases the price of stocks to allow buybacks, and by taking away that incentive by putting a tax on it, there will be less of it. So the reality is this is a tax on working families, including those trying to save for retirement when they are already dealing with the struggling portfolios due to the recent economic contraction and the record inflation we are experiencing.

Fifty-eight percent of Americans own stock, and 60 million investors invest in an IRA or a 401(k). We want people to save for retirement; it is a good thing. We want them to have healthy retirement. So when Democrats say they worry about stock prices going up, I have to ask: Are they worried about people having a healthy retirement account?

Again, when companies buy back stock, it generally causes that stock to go up, which means it makes Americans' retirement accounts that much larger. Why is that a problem? The Tax Foundation says retirement accounts own 37 percent of all corporate stock. That is about \$8½ trillion in retirement funds, \$8½ trillion of retirement funds own corporate stock. Americans lost about \$2 trillion in their IRAs during the COVID crisis. Let's not encourage them to lose anymore.

Some will say, this is just 1 percent. Well, we know that once a tax is initiated, it tends to increase. This is the camel's nose under the tent. The first income tax in 1913, by the way, was 1 percent and just on top earners. I think a lot of middle-income earners right now would be happy to have a tax rate that low.

This type of proposal will impact families and their retirement, and for that reason, we should not even go down this path. Democrats will also tax employee stock ownership programs, or ESOPS, in this package. I think some of my colleagues might be surprised to hear that. ESOPS are plans to give employees ownership of their own companies, with tax incentives for the dividends to go to their retirement savings. They are really popular.

ESOPS work; they are great. They enjoy wide bipartisan support here in the Congress. Employees have this ownership stake, and because of that, those companies tend to do better. Employees are happier. They are more profitable. They are more productive. The companies benefit from it. I don't understand why Democrats want to punish this ownership structure. Doing so will, once again, discourage investment and hard work, and it could not come at a worse time.

That is why I want to introduce an amendment tonight that will exempt ESOPS from the minimum book tax. This is a commonsense amendment—nothing complicated about it. It will encourage savings and investment; it is good for the country; and I encourage my colleagues on both sides of the aisle who support ESOPS to support the amendment.

I also plan to offer an amendment that will increase funding for Customs and Border Patrol by \$500 million that will be used for new technology to detect fentanyl and other dangerous drugs that are, unfortunately, flooding across our southern border.

Over 100,000 Americans died of drug overdoses last year, the worst year on record. Unfortunately, more and more

people are dying of overdoses, and they are dying from this synthetic opioid called fentanyl. About two-thirds of those overdose deaths were due to fentanyl.

At a time when deadly fentanyl is flooding across the border, only 2 percent of cars and only 16 percent of commercial vehicles are being screened. Now, these drugs come across the ports of entry where only 2 percent of cars and 16 percent of trucks are being screened.

They also come between the ports of entry, but at a minimum, we should be able to do screening of these vehicles and trucks. It is a gaping hole in our border security, and it has got to be fixed.

This amendment will simply assure that the new funds in this bill for the Department of Homeland Security bureaucracy, for an office called Readiness, \$500 million will be assigned to a higher priority, to have Customs and Border Protection be able to detect and stop deadly fentanyl that is being smuggled into this country at record levels.

So this money would stay at the Department of Homeland Security. It will instead be used for a more urgent priority. Let's be serious about our national security and this drug crisis we face, and let's give the Border Patrol what they need to counter the drug cartels and the traffickers.

Tonight, I also plan to offer an amendment to ensure the new postal electric vehicles are actually made in the United States of America. In this bill, there is a \$3 billion appropriation to the Postal Service. We just went through postal reform, as some of you know, we provided them additional funding that they needed. This is an additional \$3 billion appropriation to buy electric vehicles and charging infrastructure. However, there is no requirement that these vehicles be made in America, with U.S. batteries and other components.

In other words, the bill uses taxpayer funds to buy electric vehicles that can be made with Chinese batteries and Chinese critical minerals. We know that this is counter to everything we are trying to do around here. We just passed legislation to make us more competitive with China. Again, we just passed legislation to provide the Postal Service with funds for new vehicles, including electric vehicles. The Postmaster General just made a decision to go from 10 percent electric to 20 percent to 50 percent. That is already happening. But in that case, there are requirements; in this case, there are not.

We know that Democrats believe that when we are expanding electric vehicles, that we ought to ensure that these vehicles are being made in America. How do we know that? Because in another part of the bill, which is the expansion of the electric vehicle tax credit, Democrats included new requirements that the tax credit award EVs made in the United States with American components.

My amendment would simply apply these identical requirements to these new electric postal delivery vehicles. Both involve taxpayer subsidies. What is good for the American driver should be good for the Postal Service.

My hope is this misnamed "Inflation Reduction Act" can be stopped before it makes things worse, but at least I urge my colleagues on both sides of the aisle to look at these commonsense amendments and accept some of these amendments. Some, I have laid out, and some others, I have talked about tonight to improve a flawed bill.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. MERKLEY. Mr. President, we have just heard a discussion of the issue of tax reform, and my colleague across the aisle has said there should be no corporate minimum tax on corporations, and yet Americans know that billionaire companies one after the other—some of the most profitable companies in our entire country, companies like Amazon—don't pay a single cent in tax.

They use our legal system. They use our road system. They use our education system. They use it all in vast quantities and don't contribute a single dime. One single ordinary worker does more to pay for all of the infrastructure these massive companies utilize than the company does.

It is about time corporations that make massive profits pay something, and 15 percent isn't even their fair share. And it is part of a global agreement to hold corporations accountable, so they don't skip from one country to another, to another, to another, evading everyone everywhere.

My colleague also said a lot about why we should not put a 1 percent tax on stock buybacks. Let's understand what stock buybacks are. First of all, a president of a company works to get a board, and that board is compensated, and then that board makes lots of decisions about, well, the welfare of the top executives. They set the salaries for the top executives, and then they give them stock options.

Now, if you have a stock option and then your company buys back stock, every share gets more valuable; you make a massive amount of money. This is a corrupt system. It does nothing to further the investment of the company and the productivity of America. It does nothing to increase the R&D—research and development—that goes into new products. It does nothing to make their product more price competitive.

It is "enrich the rich" scheme, and putting a 1 percent fee on that to help pay for all of the infrastructure the companies use is certainly more than appropriate. In fact, we should simply ban the stock buybacks. This is a very, very modest reform in the right direction.

It is the case that in this Chamber, under the Republican stock provisions,

1 year after another under their tax provisions, they have basically enabled the billionaires and corporations to escape any contribution to the welfare of our country. That is wrong. These tax reforms are right, and the healthcare provisions will help.

They are not nearly as powerful as I would like to see, certainly. I want to negotiate every single drug, the way the Veterans' Administration does, the way every foreign country does, every developed country does. We should get the best prices, not the worst in the developed world.

And in climate, while this, again, doesn't do everything I want, the investments in solar and wind will drive a bold, determined transition from fossil fuel energy to renewable energy.

We have to electrify everything with renewable energy. If we do that, set that example for the world and work with the world, we have some chance of humanity tackling this massive problem of climate chaos that is causing so much trouble across our land—from the massive floods in Kentucky to the forest fires of the Pacific Northwest, town after town being burned down. It is really America that has to lead the way.

There is a lot more I would like to see in this bill, just as my colleague from Ohio has a whole series of ideas.

I filed a lot of amendments, but I can't pull them up tonight. I can't ask for a vote on them because under the structure that we are dealing with now, anything that changes may result in this bill never passing, and so this is why, when we come back in the next session of Congress, we have to reform this Senate so we can do legitimate amendments like my colleague from Ohio suggested in a process where they get due consideration and don't torpedo the bill under which we are discussing them.

Those reforms are so essential because the arc of this Chamber has been one in which individual amendments have been incredibly suppressed. It is unacceptable. We are all so frustrated with the fact that deals are made by basically four individuals leading the two Chambers off this floor rather than determined and responsible debate—public, transparent debate—on the floor of this Chamber.

So the right answer is to come back and make this place work so that all ideas—as my colleague from Ohio listed his, I have my list. I want to add in affordable housing. I want to stop all the drilling. I want to fund the community colleges. I want preschool to be counted. I want to fix so that we can take the electric vehicle tax credits and do even better with them. I want to include the two-wheel and the three-wheel vehicles. I want to put in the summer benefit for food that has been so effective in helping so many children make it through the summer. But I can't do these things.

Let's fix this Senate. Let's have the types of debates we should have, and

tonight, let's pass this bill for the right steps in the right direction on tax reform, on healthcare, and on climate.

The ACTING PRESIDENT pro tempore. The Democratic whip.

ORDER OF PROCEDURE

Mr. DURBIN. Madam President, I ask unanimous consent that all remaining time on the bill be yielded back; that there be 2 minutes of debate, equally divided, prior to each vote with respect to the reconciliation bill; and that following the disposition of Sanders amendment No. 5210, the following amendments be the first Republican amendments in order: No. 1, amendment No. 5301, Senator GRAHAM; No. 2, amendment No. 5409, Senator BARRASSO; No. 3, amendment No. 5382, Senator CAPITO; No. 4, amendment No. 5384, Senator LANKFORD; and No. 5, amendment No. 5404, Senator CRAPO.

The ACTING PRESIDENT pro tempore. Is there objection?

Without objection, it is so ordered.

There will now be 2 minutes of debate, equally divided.

The junior Senator from Vermont.

AMENDMENT NO. 5210

Mr. SANDERS. Madam President, the American people are sick and tired of being ripped off by the greed of the pharmaceutical industry, which makes tens of billions of dollars per year in profit, charging us by far the highest prices in the world for our medicine.

This bill as currently written allows Medicare to negotiate prices with the drug companies but not until 4 years from now and then for only 10 drugs—a tiny fraction of the total. That is a very weak proposal and not what the American people want. They want us to lower prescription drug costs now, not in 4 years, and they want all drugs covered. The VA has been negotiating drug prices for 30 years and pays half—half—as much as Medicare pays.

My amendment is simple. It says that Medicare should not pay any more than the VA for prescription drugs. If we do that, we will cut the cost of Medicare prescription drugs in half and save \$900 billion.

Please support this amendment.

The ACTING PRESIDENT pro tempore. The senior Senator from South Carolina.

POINT OF ORDER

Mr. GRAHAM. Well, Madam President, we are off to the races, so I am going to make this easy.

I raise a point of order that the pending amendment violates section 313(b)(1)(C) of the Congressional Budget Act of 1974.

The ACTING PRESIDENT pro tempore. The junior Senator from Vermont.

VOTE ON MOTION TO WAIVE

Mr. SANDERS. Madam President, pursuant to section 904 of the Congressional Budget Act of 1974, I move to waive section 313 of that act for purposes of this amendment, and I ask for the yeas and nays.

The ACTING PRESIDENT pro tempore. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

The yeas and nays resulted—yeas 1, nays 99, as follows:

[Rollcall Vote No. 288 Leg.]

YEAS—1

Sanders

NAYS—99

Baldwin	Grassley	Paul
Barrasso	Hagerty	Peters
Bennet	Hassan	Portman
Blackburn	Hawley	Reed
Blumenthal	Heinrich	Risch
Blunt	Hickenlooper	Romney
Booker	Hirono	Rosen
Boozman	Hoeben	Rounds
Braun	Hyde-Smith	Rubio
Brown	Inhofe	Sasse
Burr	Johnson	Schatz
Cantwell	Kaine	Schumer
Capito	Kelly	Scott (FL)
Cardin	Kennedy	Scott (SC)
Carper	King	Shaheen
Casey	Klobuchar	Shelby
Cassidy	Lankford	Sinema
Collins	Leahy	Smith
Coons	Lee	Stabenow
Cornyn	Lujan	Sullivan
Cortez Masto	Lummis	Tester
Cotton	Manchin	Thune
Cramer	Markey	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Moran	Warnock
Ernst	Murkowski	Warren
Feinstein	Murphy	Whitehouse
Fischer	Murray	Wicker
Gillibrand	Ossoff	Wyden
Graham	Padilla	Young

The PRESIDING OFFICER (Mr. MURPHY). On this vote, the yeas are 1, the nays are 99.

Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is rejected.

The point of order is sustained, and the amendment falls.

The Senator from South Carolina.

AMENDMENT NO. 5301 TO AMENDMENT NO. 5194

Mr. GRAHAM. Mr. President, I call up my amendment No. 5301 and ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report the amendment by number.

The legislative clerk read as follows:

The Senator from South Carolina [Mr. GRAHAM] proposes an amendment numbered 5301 to amendment No. 5194.

The amendment is as follows:

(Purpose: To strike a tax increase that would result in higher consumer prices for gasoline, heating oil, and other energy sources for Americans earning less than \$400,000 per year)

Strike part 6 of subtitle D of title I and insert the following:

PART 6—LIMITATION ON DEDUCTION FOR STATE AND LOCAL TAXES**SEC. 13601. EXTENSION OF LIMITATION ON DEDUCTION FOR STATE AND LOCAL, ETC., TAXES.**

(a) IN GENERAL.—Section 164(b)(6) is amended by striking “2026” and inserting “2027”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2022.

The PRESIDING OFFICER. There will be 2 minutes, equally divided.

The Senator from South Carolina.

Mr. GRAHAM. Mr. President, to the Members of the body, if you think America needs a new gas tax, then your ship has come in. Vote for the Democratic bill because, believe it or not, these people over there want to raise gas taxes right now.

The last time they tried to help you was the American rescue act. And here is what the Vice President said: Help has arrived for the families who have struggled to put food on their table, for the small businesses that have struggled to keep their doors open. Help has arrived.

She said that in March. Inflation was 2.6 percent. Help has arrived. It is 9.1 percent.

This bill will increase gas taxes 16.4 cents on every barrel of imported oil and petroleum, and every barrel of crude oil found in America, to be refined in America, will have an additional 16.4 cents-per-barrel-tax increase.

This is insane. This is stupid. If you like high gas prices, vote for them. If you want to lower prices at the pump, vote for my amendment.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, this amendment would strike a four-tenths-of-a-cent-per-gallon fee on Big Oil refiners that helps pay for the cleanup of toxic waste spills, especially important to our low-income, historically disadvantaged communities.

One expert analysis found that our bill is going to decrease the average household's energy costs by \$500 per year. So, for many consumers, the Superfund fee would be less than \$10 a year, a fraction of the savings from our bill.

I urge my colleagues to oppose the amendment.

VOTE ON AMENDMENT NO. 5301

The PRESIDING OFFICER. The question is on agreeing to the amendment.

Mr. GRAHAM. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 289 Leg.]

YEAS—50

Barrasso	Graham	Portman
Blackburn	Grassley	Risch
Blunt	Hagerty	Romney
Boozman	Hawley	Rounds
Braun	Hoeven	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Johnson	Scott (SC)
Collins	Kennedy	Shelby
Cornyn	Lankford	Sullivan
Cotton	Lee	Thune
Cramer	Lummis	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Lujan	Smith
Casey	Manchin	Stabenow
Coons	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

The amendment (No. 5301) was rejected.

The PRESIDING OFFICER. The Senator from New Hampshire.

AMENDMENT NO. 5469 TO AMENDMENT NO. 5194

Ms. HASSAN. Mr. President, I call up amendment No. 5469, and I ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The senior assistant legislative clerk read as follows:

The Senator from New Hampshire [Ms. HASSAN] proposes an amendment numbered 5469 to amendment No. 5194.

The amendment is as follows:

(Purpose: To eliminate the reinstatement of Superfund taxes)

Strike part 6 of subtitle D of title I.

The PRESIDING OFFICER. The are 2 minutes equally divided.

The Senator is recognized.

Ms. HASSAN. Mr. President, this is a commonsense, straightforward amendment to strike the surcharge on barrels of oil, and I urge my colleagues to vote yes.

The PRESIDING OFFICER. The Senator from South Carolina.

Mr. GRAHAM. Thank you very much. This gives phony and cynical a bad name. They wouldn't let you do this in professional wrestling. If you think people are this dumb, you are going to be sadly mistaken.

What she is doing is trying to strike the provisions that she just voted against, but it requires 60 votes. So she can vote for repealing a gas tax she just voted against so she will look good for the voters.

If you really wanted to repeal the gas tax, the new one indexed for inflation, you should have voted for my amendment. What you are doing is deceitful, dishonest, and we are going to call you out.

The PRESIDING OFFICER. Senators are reminded to address each other through the Chair and in the third person.

Ms. HASSAN. Mr. President, I will note the inaccuracy of what was said on the floor about the substance of this.

The PRESIDING OFFICER. The Senator from Vermont.

POINT OF ORDER

Mr. SANDERS. Mr. President, pursuant to section 904 of the Congressional Budget Act of 1974, I move to waive section 313 for purpose of this amendment—

Wrong point of order. Let me try again.

Mr. President, I raise a point of order that the pending amendment violates section 4106 of the concurrent resolution on the budget for fiscal year 2018, H. Con. Res. 71 of the 115th Congress, the Senate pay-as-you-go point of order.

The PRESIDING OFFICER. The Senator from New Hampshire.

MOTION TO WAIVE

Ms. HASSAN. Mr. President, pursuant to section 904 of the Congressional Budget Act of 1974 and the waiver provisions of applicable budget resolutions, I move to waive all applicable sections of that Act and applicable budget resolutions for purposes of the pending amendment, and I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

The result was announced—yeas 55, nays 45, as follows:

[Rollcall Vote No. 290 Leg.]

YEAS—55

Barrasso	Grassley	Risch
Blackburn	Hagerty	Romney
Blunt	Hassan	Rounds
Boozman	Hawley	Rubio
Braun	Hoeven	Sasse
Burr	Hyde-Smith	Scott (FL)
Capito	Inhofe	Scott (SC)
Cassidy	Johnson	Shelby
Collins	Kelly	Sinema
Cornyn	Kennedy	Sullivan
Cortez Masto	Lankford	Thune
Cotton	Lee	Tillis
Cramer	Lummis	Toomey
Crapo	Marshall	Tuberville
Cruz	McConnell	Warnock
Daines	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	
Graham	Portman	

NAYS—45

Baldwin	Hickenlooper	Peters
Bennet	Hirono	Reed
Blumenthal	Kaine	Rosen
Booker	King	Sanders
Brown	Klobuchar	Schatz
Cantwell	Leahy	Schumer
Cardin	Lujan	Shaheen
Carper	Manchin	Smith
Casey	Markey	Stabenow
Coons	Menendez	Tester
Duckworth	Merkley	Van Hollen
Durbin	Murphy	Warner
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Heinrich	Padilla	Wyden

The PRESIDING OFFICER. On this vote, the yeas are 55, the nays are 45.

Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is not agreed to.

The point of order is sustained, and the amendment falls.

I would remind the Chamber that this is the beginning of a long night. Senators are reminded to address all remarks through the Chair in the third person and to be mindful of rule XIX.

Rule XIX provides that no Senator in debate shall, directly or indirectly, by any form or words impute to any Senator or to other Senators any conduct or motive unworthy or unbecoming of a Senator.

The Senator from Wyoming.

AMENDMENT NO. 5409 TO AMENDMENT NO. 5194

Mr. BARRASSO. I call up amendment No. 5409 and ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report the amendment by number.

The senior assistant legislative clerk read as follows:

The Senator from Wyoming [Mr. BARRASSO] proposes an amendment numbered 5409 to amendment No. 5194.

The amendment is as follows:

(Purpose: To require certain additional onshore oil and gas lease sales in certain states)

At the end of part 6 of subtitle B of title V, add the following:

SEC. 5026 . MANDATORY ADDITIONAL ONSHORE OIL AND GAS LEASE SALES IN CERTAIN STATES.

(a) REQUIREMENT.—Subject to subsections (b) and (c), not later than December 31, 2022, the Secretary of the Interior (acting through the Director of the Bureau of Land Management) shall conduct an oil and gas lease sale under the Mineral Leasing Act (30 U.S.C. 181 et seq.) in each of the States in which the Bureau of Land Management conducted lease sales in June 2022.

(b) PARCELS.—The oil and gas lease sales required under subsection (a) shall include, at a minimum, all parcels—

(1) that were evaluated under the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.) process for the June 2022 sales; but

(2) that were deferred by the applicable Bureau of Land Management State Director.

(c) ADDITIONAL LEASE SALES.—The oil and gas lease sales required under subsection (a) shall be conducted in addition to the quarterly oil and gas lease sales required under section 17(b)(1)(A) of the Mineral Leasing Act (30 U.S.C. 226(b)(1)(A)).

Mr. BARRASSO. I rise in support of the amendment to require the Secretary of the Interior to conduct supplemental onshore oil and gas lease sales by the end of 2022.

The Biden administration went 18 months without holding quarterly lease sales as required by the Mineral Leasing Act.

That failure to hold lease sales has contributed to high gasoline and natural gas prices, record inflation, and has increased our dependence on foreign adversaries.

When the Secretary finally was forced to hold sales in June, she reduced the available acreage by 80 percent.

This amendment would require the Secretary to hold supplemental lease sales this year, offering the previously deferred acreage, which has gone through multiple rounds already of environmental review.

Instead of pleading with dictators in other countries to increase oil and gas production, we should expand American production. My amendment will do just that for people who care about the pain at the pump.

I would ask other Senators to join in support.

The PRESIDING OFFICER. The Senator from New Mexico.

Mr. HEINRICH. This amendment disrupts the carefully negotiated delicate

balance of this agreement, putting really the entire reconciliation vehicle at risk.

Therefore, I would urge my colleagues to vote no on the amendment.

VOTE ON AMENDMENT NO. 5409

The PRESIDING OFFICER. The question is on agreeing to the amendment.

Is there a sufficient second?

There is a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 291 Leg.]

YEAS—50

Barrasso	Graham	Portman
Blackburn	Grassley	Risch
Blunt	Hagerty	Romney
Boozman	Hawley	Rounds
Braun	Hoeven	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Johnson	Scott (SC)
Collins	Kennedy	Shelby
Cornyn	Lankford	Sullivan
Cotton	Lee	Thune
Cramer	Lummis	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Lujan	Smith
Casey	Manchin	Stabenow
Cools	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

The amendment (No. 5409) was rejected.

The PRESIDING OFFICER. The Senator from Vermont.

AMENDMENT NO. 5211, AS MODIFIED, TO
AMENDMENT NO. 5194

Mr. SANDERS. Mr. President, I call up amendment No. 5211, as modified, and I ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The senior assistant legislative clerk read as follows:

The Senator from Vermont [Mr. SANDERS] proposes an amendment numbered 5211, as modified, to amendment No. 5194.

The amendment is as follows:

At the end of subtitle B of title I, add the following

PART 6—MEDICARE COVERAGE OF DENTAL AND ORAL HEALTH CARE, HEARING CARE, AND VISION CARE

Subpart A—Mediare Coverage
SEC. 11502. COVERAGE OF DENTAL AND ORAL HEALTH CARE.

(a) COVERAGE.—Section 1861(s)(2) of the Social Security Act (42 U.S.C. 1395x(s)(2)) is amended—

(1) in subparagraph (GG), by striking “and” after the semicolon at the end;

(2) in subparagraph (HH), by striking the period at the end and adding “; and”; and

(3) by adding at the end the following new subparagraph:

“(II) dental and oral health services (as defined in subsection (III));”.

(b) DENTAL AND ORAL HEALTH SERVICES DEFINED.—Section 1861 of the Social Security Act (42 U.S.C. 1395x) is amended by adding at the end the following new subsection:

“(III) DENTAL AND ORAL HEALTH SERVICES.—

“(1) IN GENERAL.—Except as provided in paragraph (2), the term ‘dental and oral health services’ means the following items and services that are furnished by a doctor of dental surgery or of dental medicine (as described in subsection (r)(2)) or an oral health professional (as defined in paragraph (3)) on or after January 1, 2025:

“(A) PREVENTIVE AND SCREENING SERVICES.—Preventive and screening services, including oral exams, dental cleanings, dental x-rays, and fluoride treatments.

“(B) BASIC PROCEDURES.—Basic procedures, including services such as minor restorative services, periodontal maintenance, periodontal scaling and root planing, simple tooth extractions, therapeutic pulpotomy, and other related items and services.

“(C) DENTURES.—Dentures and implants including related items and services.

“(2) EXCLUSIONS.—Such term does not include items and services for which, as of the date of the enactment of this subsection, coverage was permissible under section 1862(a)(12) and cosmetic services not otherwise covered under section 1862(a)(10).

“(3) ORAL HEALTH PROFESSIONAL.—The term ‘oral health professional’ means, with respect to dental and oral health services, a health professional (other than a doctor of dental surgery or of dental medicine (as described in subsection (r)(2))) who is licensed to furnish such services, acting within the scope of such license, by the State in which such services are furnished.”.

(c) PAYMENT; COINSURANCE; AND LIMITATIONS.—

(1) IN GENERAL.—Section 1833(a)(1) of the Social Security Act (42 U.S.C. 1395(a)(1)), as amended by section 11101, is amended—

(A) in subparagraph (N), by inserting “and dental and oral health services (as defined in section 1861(III))” after “section 1861(hhh)(1)”; and

(B) by striking “and” before “(EE)”; and

(C) by inserting before the semicolon at the end the following: “and (FF) with respect to dental and oral health services (as defined in section 1861(III)), the amount paid shall be the payment amount specified under section 1834(z)”.

(2) PAYMENT AND LIMITS SPECIFIED.—Section 1834 of the Social Security Act (42 U.S.C. 1395m) is amended by adding at the end the following new subsection:

“(z) PAYMENT AND LIMITS FOR DENTAL AND ORAL HEALTH SERVICES.—

“(1) PAYMENT.—The payment amount under this part for dental and oral health services (as defined in section 1861(III)) shall be, subject to paragraphs (3) and (4), 80 percent of the lesser of—

“(A) the actual charge for the service; or

“(B)(i) in the case of such services furnished by a doctor of dental surgery or of dental medicine (as described in section 1861(r)(2)), the amount determined under the fee schedule established under paragraph (2); or

“(ii) in the case of such services furnished by an oral health professional (as defined in section 1861(III)(3)), 85 percent of the amount determined under the fee schedule established under paragraph (2).

“(2) ESTABLISHMENT OF FEE SCHEDULE FOR DENTAL AND ORAL HEALTH SERVICES.—

“(A) ESTABLISHMENT.—

“(i) IN GENERAL.—The Secretary shall establish a fee schedule for dental and oral health services furnished in 2025 and subsequent years. The fee schedule amount for a dental or oral health service shall be equal 70 percent of the national median fee (as determined under subparagraph (B)) for the service or a similar service for the year (or, in the case of dentures, at the bundled payment amount under clause (iv) of such subparagraph), adjusted by the geographic adjustment factor established under section 1848(e)(2) for the area for the year.

“(ii) CONSULTATION.—In carrying out this paragraph, the Secretary shall consult annually with organizations representing dentists and other providers who furnish dental and oral health services and shall share with such providers the data and data analysis used to determine fee schedule amounts under this paragraph.

“(B) DETERMINATION OF NATIONAL MEDIAN FEE.—

“(i) IN GENERAL.—For purposes of subparagraph (A), the Secretary shall apply the national median fee for a dental or oral health service for 2025 and subsequent years in accordance with this subparagraph.

“(ii) USE OF 2020 DENTAL FEE SURVEY.—

“(I) IN GENERAL.—Except as provided in clause (iii) or clause (iv), the national median fee for a dental or oral health service shall be equal to—

“(aa) for 2025, the median fee for the service in the table titled ‘General Practitioners–National’ of the ‘2020 Survey of Dental Fees’ published by the American Dental Association, increased by the applicable percent increase for the year determined under subclause (II), as reduced by the productivity adjustment under subclause (III); and

“(bb) for 2026 and subsequent years, the amount determined under this subclause for the preceding year, updated pursuant to subparagraph (C)(i).

“(II) APPLICABLE PERCENT INCREASE.—The applicable percent increase determined under this subclause for a year is an amount equal to the percentage increase between—

“(aa) the consumer price index for all urban consumers (United States city average) ending with June of the previous year; and

“(bb) the consumer price index for all urban consumers (United States city average) ending with June of 2020.

“(III) PRODUCTIVITY ADJUSTMENT.—After determining the applicable percentage increase under subclause (II) for a year, the Secretary shall reduce such percentage increase by the productivity adjustment described in section 1886(b)(3)(B)(xi)(II).

“(iii) DETERMINATION IF INSUFFICIENT SURVEY DATA.—If the Secretary determines there is insufficient data under the Survey described in clause (ii) with respect to a dental or oral health service, the national median fee for the service for a year shall be equal to an amount established for the service using one or more of the following methods, as determined appropriate by the Secretary:

“(I) The payment basis determined under section 1848.

“(II) Fee schedules for dental and oral health services which shall include, as practicable, fee schedules—

“(aa) under Medicare Advantage plans under part C;

“(bb) under State plans (or waivers of such plans) under title XIX; and

“(cc) established by other health care payers.

“(iv) SPECIAL RULE FOR DENTURES.—The Secretary shall make payment for dentures and associated professional services as a bundled payment as determined by the Secretary. In establishing such bundled payment, the Secretary shall consider the na-

tional median fee for the service for the year determined under clause (ii) or (iii) and the rate determined for such dentures under the Federal Supply Schedule of the General Services Administration, as published by such Administration in 2021, updated to the year involved using the applicable percent increase for the year determined under clause (ii)(II), as reduced by the productivity adjustment under clause (ii)(III), and shall ensure that the payment component for dentures under such bundled payment does not exceed the maximum rate determined for such dentures under the Federal Supply Schedule, as so published and updated to the year involved.

“(C) ANNUAL UPDATE AND ADJUSTMENTS.—

“(i) ANNUAL UPDATE.—The Secretary shall update payment amounts determined under the fee schedule from year to year beginning in 2026 by increasing such amounts from the prior year by the percentage increase in the consumer price index for all urban consumers (United States city average) for the 12-month period ending with June of the preceding year, reduced by the productivity adjustment described in section 1886(b)(3)(B)(xi)(II).

“(ii) ADJUSTMENTS.—

“(I) IN GENERAL.—The Secretary shall, to the extent the Secretary determines to be necessary and subject to subclause (II), adjust the amounts determined under the fee schedule established under this paragraph for 2026 and subsequent years to take into account changes in dental practice, coding changes, new data on work, practice, or malpractice expenses, or the addition of new procedures.

“(II) LIMITATION ON ANNUAL ADJUSTMENTS.—The adjustments under subclause (I) for a year shall not cause the amount of expenditures under this part for the year to differ by more than \$20,000,000 from the amount of expenditures under this part that would have been made if such adjustments had not been made.

“(3) LIMITATIONS.—With respect to dental and oral health services that are preventive and screening services described in paragraph (1)(A) of section 1861(11)—

“(A) payment shall be made under this part for—

“(i) not more than 2 oral exams in a year;

“(ii) not more than 2 dental cleanings in a year;

“(iii) not more than 1 fluoride treatment in a year; and

“(iv) not more than 1 full-mouth series of x-rays as part of a preventive and screening oral exam every 3 years; and

“(B) in the case of preventive and screening services not described in subparagraph (A), payment shall be made under this part only at such frequencies determined appropriate by the Secretary.

“(4) INCENTIVES FOR RURAL PROVIDERS.—In the case of dental and oral health services furnished by a doctor of dental surgery or of dental medicine (as described in section 1861(r)(2)) or an oral health professional (as defined in section 1861(11)(3)) who predominantly furnishes such services under this part in an area that is designated by the Secretary (under section 332(a)(1)(A) of the Public Health Service Act) as a health professional shortage area, in addition to the amount of payment that would otherwise be made for such services under this subsection, there also shall be paid an amount equal to 10 percent of the payment amount for the service under this subsection for such doctor or professional.

“(5) LIMITATION ON BENEFICIARY LIABILITY.—The provisions of section 1848(g) shall apply to a nonparticipating doctor of dental surgery or of dental medicine (as described in subsection (r)(2)) who does not accept pay-

ment on an assignment-related basis for dental and oral health services furnished with respect to an individual enrolled under this part in the same manner as such provisions apply with respect to a physician's service.

“(6) ESTABLISHMENT OF DENTAL ADMINISTRATOR.—The Secretary shall designate one or more (not to exceed 4) medicare administrative contractors under section 1874A to establish coverage policies and establish such policies and process claims for payment for dental and oral health services, as determined appropriate by the Secretary.”

(d) INCLUSION OF ORAL HEALTH PROFESSIONALS AS CERTAIN PRACTITIONERS.—Section 1842(b)(18)(C) of the Social Security Act (42 U.S.C. 1395u(b)(18)(C)) is amended by adding at the end the following new clause:

“(vii) With respect to 2026 and each subsequent year, an oral health professional (as defined in section 1861(11)(3)).”

(e) EXCLUSION MODIFICATIONS.—Section 1862(a) of the Social Security Act (42 U.S.C. 1395y(a)) is amended—

(1) in paragraph (1)—

(A) in subparagraph (O), by striking “and” at the end;

(B) in subparagraph (P), by striking the semicolon at the end and inserting “, and”; and

(C) by adding at the end the following new subparagraph:

“(Q) in the case of dental and oral health services (as defined in section 1861(11)) for which a limitation is applicable under section 1834(z)(3), which are furnished more frequently than is provided under such section.”; and

(2) in paragraph (12), by inserting before the semicolon at the end the following: “and except that payment shall be made under part B for dental and oral health services that are covered under section 1861(s)(2)(II)”.

(f) INCLUSION AS EXCEPTED MEDICAL TREATMENT.—Section 1821(b)(5)(A)(ii) of the Social Security Act (42 U.S.C. 1395i-5(b)(5)(A)), as added by section 11501(d), is amended—

(1) by striking “or hearing aids” and inserting “hearing aids”; and

(2) by inserting “, or dental and oral health services (as defined in subsection (11) of such section)” after “subsection (s)(8) of such section”.

(g) RURAL HEALTH CLINICS AND FEDERALLY QUALIFIED HEALTH CENTERS.—

(1) COVERAGE OF DENTAL AND ORAL HEALTH SERVICES.—Section 1861(aa) of the Social Security Act (42 U.S.C. 1395x(aa)), is amended—

(A) in paragraph (1)—

(i) in subparagraph (B), by striking “and” at the end;

(ii) in subparagraph (C), by inserting “and” after the comma at the end; and

(iii) by inserting after subparagraph (C) the following new subparagraph:

“(D) dental and oral health services (as defined in subsection (11)) furnished by a doctor of dental surgery or of dental medicine (as described in subsection (r)(2)) or an oral health professional (as defined in subsection (11)(3)) who is employed by or working under contract with a rural health clinic if such rural health clinic furnishes such services.”; and

(B) in paragraph (3)(A), by striking “(C)” and inserting “(D)”.

(2) TEMPORARY PAYMENT RATES FOR CERTAIN SERVICES UNDER THE RHC AIR AND FQHC PPS.—

(A) AIR.—Section 1833 of the Social Security Act (42 U.S.C. 1395l) is amended—

(i) in subsection (a)(3)(A), by inserting “(which shall, in the case of dental and oral health services (as defined in section 1861(11)), in lieu of any limits on reasonable costs otherwise applicable, be based on the rates payable for such services under the payment basis determined under section 1848

until such time as the Secretary determines sufficient data has been collected to otherwise apply such limits (or January 1, 2030, if no such determination has been made as of such date))” after “may prescribe in regulations”; and

(ii) by adding at the end the following new subsection:

“(ee) DISREGARD OF COSTS ATTRIBUTABLE TO CERTAIN SERVICES FROM CALCULATION OF RHC AIR.—Payments for rural health clinic services other than dental and oral health services (as defined in section 1861(11)) under the methodology for all-inclusive rates (established by the Secretary) under subsection (a)(3) shall not take into account the costs of such services while rates for such services are based on rates payable for such services under the payment basis established under section 1848.”

(B) PPS.—Section 1834(o) of the Social Security Act (42 U.S.C. 1395m(o)) is amended by adding at the end the following new paragraph:

“(5) TEMPORARY PAYMENT RATES BASED ON PFS FOR CERTAIN SERVICES.—The Secretary shall, in establishing payment rates for dental and oral health services (as defined in section 1861(11)) that are Federally qualified health center services under the prospective payment system established under this subsection, in lieu of the rates otherwise applicable under such system, base such rates on rates payable for such services under the payment basis established under section 1848 until such time as the Secretary determines sufficient data has been collected to otherwise establish rates for such services under such system (or January 1, 2030, if no such determination has been made as of such date). Payments for Federally qualified health center services other than such dental and oral health services under such system shall not take into account the costs of such services while rates for such services are based on rates payable for such services under the payment basis established under section 1848.”

(h) IMPLEMENTATION.—In addition to amounts otherwise available, there is appropriated to the Secretary of Health and Human Services for fiscal year 2022, out of any money in the Treasury not otherwise appropriated, \$900,000,000, to remain available until expended, for purposes of implementing the amendments made by this section during the period beginning on January 1, 2022, and ending on September 30, 2031.

SEC. 11503. PROVIDING COVERAGE FOR HEARING CARE UNDER THE MEDICARE PROGRAM.

(a) PROVISION OF AUDIOLOGY SERVICES BY QUALIFIED AUDIOLOGISTS AND HEARING AID EXAMINATION SERVICES BY QUALIFIED HEARING AID PROFESSIONALS.—

(1) IN GENERAL.—Section 1861(11) of the Social Security Act (42 U.S.C. 1395x(11)) is amended—

(A) in paragraph (3)—
(i) by inserting “(A)” after “(3)”;
(ii) in subparagraph (A), as added by clause (i) of this subparagraph—

(I) by striking “means such hearing and balance assessment services” and inserting “means—

“(i) such hearing and balance assessment services and, beginning January 1, 2024, such hearing aid examination services and treatment services (including aural rehabilitation, vestibular rehabilitation, and cerumen management)”;

(II) in clause (i), as added by subclause (I) of this clause, by striking the period at the end and inserting “; and”; and

(III) by adding at the end the following new clause:

“(ii) beginning January 1, 2024, such hearing aid examination services furnished by a

qualified hearing aid professional (as defined in paragraph (4)(C)) as the professional is legally authorized to perform under State law (or the State regulatory mechanism provided by State law), as would otherwise be covered if furnished by a physician.”; and

(iii) by adding at the end the following new subparagraph:

“(B) Beginning January 1, 2024, audiology services described in subparagraph (A)(i) shall be furnished without a requirement for an order from a physician or practitioner.”; and

(B) in paragraph (4), by adding at the end the following new subparagraph:

“(C) The term ‘qualified hearing aid professional’ means an individual who—

“(i) is licensed or registered as a hearing aid dispenser, hearing aid specialist, hearing instrument dispenser, or related professional by the State in which the individual furnishes such services; and

“(ii) is accredited by the National Board for Certification in Hearing Instrument Sciences or meets such other requirements as the Secretary determines appropriate (including requirements relating to educational certifications or accreditations) taking into account any additional relevant requirements for hearing aid specialists, hearing aid dispensers, and hearing instrument dispensers established by Medicare Advantage organizations under part C, State plans (or waivers of such plans) under title XIX, and group health plans and health insurance issuers (as such terms are defined in section 2791 of the Public Health Service Act).”

(2) PAYMENT FOR QUALIFIED HEARING AID PROFESSIONALS.—Section 1833(a)(1) of the Social Security Act (42 U.S.C. 1395l(a)(1)), as amended by section 11101(b) and 11501, is further amended—

(A) by striking “and” before “(FF)”; and
(B) by inserting before the semicolon at the end the following: “and (GG) with respect to hearing aid examination services (as described in paragraph (3)(A)(ii) of section 1861(11)) furnished by a qualified hearing aid professional (as defined in paragraph (4)(C) of such section), the amounts paid shall be equal to 80 percent of the lesser of the actual charge for such services or 85 percent of the amount for such services determined under the payment basis determined under section 1848”.

(3) INCLUSION OF QUALIFIED AUDIOLOGISTS AND QUALIFIED HEARING AID PROFESSIONALS AS CERTAIN PRACTITIONERS TO RECEIVE PAYMENT ON AN ASSIGNMENT-RELATED BASIS.—

(A) QUALIFIED AUDIOLOGISTS.—Section 1842(b)(18)(C) of the Social Security Act (42 U.S.C. 1395u(b)(18)(C)), as amended by section 11502, is amended by adding at the end the following new clause:

“(viii) Beginning on January 1, 2024, a qualified audiologist (as defined in section 1861(11)(4)(B)).”

(B) QUALIFIED HEARING AID PROFESSIONALS.—Section 1842(b)(18) of the Social Security Act (42 U.S.C. 1395u(b)(18)) is amended—

(i) in each of subparagraphs (A) and (B), by “striking subparagraph (C)” and inserting “subparagraph (C) or, beginning on January 1, 2024, subparagraph (E)”; and

(ii) by adding at the end the following new subparagraph:

“(E) A practitioner described in this subparagraph is a qualified hearing aid professional (as defined in section 1861(11)(4)(C)).”

(b) COVERAGE OF HEARING AIDS.—

(1) INCLUSION OF HEARING AIDS AS PROSTHETIC DEVICES.—Section 1861(s)(8) of the Social Security Act (42 U.S.C. 1395x(s)(8)) is amended by inserting “, and including hearing aids (as described in section 1834(h)(7)) furnished on or after January 1, 2024, to individuals with moderately severe, severe, or

profound hearing loss” before the semicolon at the end.

(2) PAYMENT LIMITATIONS FOR HEARING AIDS.—Section 1834(h) of the Social Security Act (42 U.S.C. 1395m(h)) is amended by adding at the end the following new paragraphs:

“(6) PAYMENT ONLY ON AN ASSIGNMENT-RELATED BASIS.—Payment for hearing aids for which payment may be made under this part may be made only on an assignment-related basis. The provisions of subparagraphs (A) and (B) of section 1842(b)(18) shall apply to hearing aids in the same manner as they apply to services furnished by a practitioner described in subparagraph (C) of such section.

“(7) LIMITATIONS FOR HEARING AIDS.—

“(A) IN GENERAL.—Payment may be made under this part with respect to an individual, with respect to hearing aids furnished by a qualified hearing aid supplier (as defined in subparagraph (B)) on or after January 1, 2024—

“(i) not more than once per ear during a 5-year period;

“(ii) only for types of such hearing aids that are determined appropriate by the Secretary; and

“(iii) only if furnished pursuant to a written order of a physician, qualified audiologist (as defined in section 1861(11)(4)), qualified hearing aid professional (as so defined), physician assistant, nurse practitioner, or clinical nurse specialist.

“(B) DEFINITIONS.—In this subsection:

“(i) HEARING AID.—The term ‘hearing aid’ means the item and related services including selection, fitting, adjustment, and patient education and training.

“(ii) QUALIFIED HEARING AID SUPPLIER.—The term ‘qualified hearing aid supplier’ means—

“(I) a qualified audiologist;

“(II) a physician (as defined in section 1861(r)(1));

“(III) a physician assistant, nurse practitioner, or clinical nurse specialist;

“(IV) a qualified hearing aid professional (as defined in 1861(11)(4)(C)); and

“(V) other suppliers as determined by the Secretary.”

(3) APPLICATION OF COMPETITIVE ACQUISITION.—

(A) IN GENERAL.—Section 1834(h)(1)(H) of the Social Security Act (42 U.S.C. 1395m(h)(1)(H)) is amended—

(i) in the header, by inserting “AND HEARING AIDS” after “ORTHOTICS”;

(ii) by inserting “or of hearing aids described in paragraph (2)(D) of such section,” after “2011.”; and

(iii) in clause (i), by inserting “or such hearing aids” after “such orthotics”.

(B) CONFORMING AMENDMENTS.—

(i) IN GENERAL.—Section 1847(a)(2) of the Social Security Act (42 U.S.C. 1395w-3(a)(2)) is amended by adding at the end the following new subparagraph:

“(D) HEARING AIDS.—Hearing aids described in section 1861(s)(8) for which payment would otherwise be made under section 1834(h).”

(ii) EXEMPTION OF CERTAIN ITEMS FROM COMPETITIVE ACQUISITION.—Section 1847(a)(7) of the Social Security Act (42 U.S.C. 1395w-3(a)(7)) is amended by adding at the end the following new subparagraph:

“(C) CERTAIN HEARING AIDS.—Those items and services described in paragraph (2)(D) if furnished by a physician or other practitioner (as defined by the Secretary) to the physician’s or practitioner’s own patients as part of the physician’s or practitioner’s professional service.”

(iii) IMPLEMENTATION.—Section 1847(a) of the Social Security Act (42 U.S.C. 1395w-3(a)) is amended by adding at the end the following new paragraph:

“(8) COMPETITION WITH RESPECT TO HEARING AIDS.—Not later than January 1, 2029, the Secretary shall begin the competition with respect to the items and services described in paragraph (2)(D).”.

(4) **PHYSICIAN SELF-REFERRAL LAW.**—Section 1877(b) of the Social Security Act (42 U.S.C. 1395nn(b)) is amended by adding at the end the following new paragraph:

“(6) **HEARING AIDS AND SERVICES.**—In the case of hearing aid examination services and hearing aids—

“(A) furnished on or after January 1, 2024, and before January 1, 2026; and

“(B) furnished on or after January 1, 2026, if the financial relationship specified in subsection (a)(2) meets such requirements the Secretary imposes by regulation to protect against program or patient abuse.”.

(c) **EXCLUSION MODIFICATION.**—Section 1862(a)(7) of the Social Security Act (42 U.S.C. 1395y(a)(7)) is amended by inserting “(except such hearing aids or examinations therefor as described in and otherwise allowed under section 1861(s)(8))” after “hearing aids or examinations therefor”.

(d) **INCLUSION AS EXCEPTED MEDICAL TREATMENT.**—Section 1821(b)(5)(A) of the Social Security Act (42 U.S.C. 1395i-5(b)(5)(A)) is amended—

(1) in clause (i), by striking “or”;

(2) in clause (ii), by striking the period and inserting “, or”;

(3) by adding at the end the following new clause:

“(iii) consisting of audiology services described in subsection (1)(3) of section 1861, or hearing aids described in subsection (s)(8) of such section, that are payable under part B as a result of the amendments made by the Act titled ‘An Act to provide for reconciliation pursuant to title II of S. Con. Res. 14’.”.

(e) **RURAL HEALTH CLINICS AND FEDERALLY QUALIFIED HEALTH CENTERS.**—

(1) **CLARIFYING COVERAGE OF AUDIOLOGY SERVICES AS PHYSICIANS’ SERVICES.**—Section 1861(aa)(1)(A) of the Social Security Act (42 U.S.C. 1395x(aa)(1)(A)) is amended by inserting “(including audiology services (as defined in subsection (1)(3)))” after “physicians’ services”.

(2) **INCLUSION OF QUALIFIED AUDIOLOGISTS AND QUALIFIED HEARING AID PROFESSIONALS AS RHC AND FQHC PRACTITIONERS.**—Section 1861(aa)(1)(B) of the Social Security Act (42 U.S.C. 1395x(aa)(1)(B)) is amended by inserting “or by a qualified audiologist or a qualified hearing aid professional (as such terms are defined in subsection (1)(1))” after “(as defined in subsection (hh)(1))”.

(3) **TEMPORARY PAYMENT RATES FOR CERTAIN SERVICES UNDER THE RHC AIR AND FQHC PPS.**—

(A) **AIR.**—Section 1833 of the Social Security Act (42 U.S.C. 1395l), as amended by section 11502(g), is amended—

(i) in subsection (a)(3)(A), by inserting “and audiology services (as defined in section 1861(1)(3))” after “(as defined in section 1861(1)(1))”; and

(ii) in subsection (e), by inserting “and audiology services (as defined in section 1861(1)(3))” after “(as defined in section 1861(1)(1))”.

(B) **PPS.**—Section 1834(o)(5) of the Social Security Act (42 U.S.C. 1395m(o)), as added by section 11501(e), is amended—

(i) in the first sentence, by inserting “ and audiology services (as defined in section 1861(1)(3))” after “(as defined in section 1861(1)(1))”; and

(ii) in the second sentence, by inserting “and such audiology services” after “such dental and oral health services”.

(f) **IMPLEMENTATION FOR 2023 THROUGH 2025.**—The Secretary of Health and Human Services shall implement the provisions of,

and the amendments made by, this section for 2023, 2024, and 2025 by program instruction or other forms of program guidance.

(g) **FUNDING.**—In addition to amounts otherwise available, there is appropriated to the Secretary of Health and Human Services for fiscal year 2022, out of any money in the Treasury not otherwise appropriated, \$370,000,000, to remain available until expended, for purposes of implementing the amendments made by this section during the period beginning on January 1, 2023, and ending on September 30, 2032.

SEC. 11504. PROVIDING COVERAGE FOR VISION CARE UNDER THE MEDICARE PROGRAM.

(a) **COVERAGE.**—Section 1861(s)(2) of the Social Security Act (42 U.S.C. 1395x(s)(2)), as amended by section 11502(a), is amended—

(1) in subparagraph (HH), by striking “and” after the semicolon at the end;

(2) in subparagraph (II), by striking the period at the end and adding “; and”;

(3) by adding at the end the following new subparagraph:

“(JJ) vision services (as defined in subsection (mmm))”;

(b) **VISION SERVICES DEFINED.**—Section 1861 of the Social Security Act (42 U.S.C. 1395x), as amended by section 11502(b), is amended by adding at the end the following new subsection:

“(mmm) **VISION SERVICES.**—The term ‘vision services’ means routine eye examinations to determine the refractive state of the eyes, including procedures performed during the course of such examination, furnished on or after January 1, 2023, by or under the direct supervision of an ophthalmologist or optometrist who is legally authorized to furnish such examinations or procedures (as applicable) under State law (or the State regulatory mechanism provided by State law) of the State in which the examinations or procedures are furnished.”.

(c) **PAYMENT LIMITATIONS.**—Section 1834 of the Social Security Act (42 U.S.C. 1395m), as amended by section 11502(c), is amended by adding at the end the following new subsection:

“(aa) **LIMITATION FOR VISION SERVICES.**—With respect to vision services (as defined in section 1861(mmm)) and an individual, payment shall be made under this part for only 1 routine eye examination described in such subsection during a 2-year period.”.

(d) **PAYMENT UNDER PHYSICIAN FEE SCHEDULE.**—Section 1848(j)(3) of the Social Security Act (42 U.S.C. 1395w-4(j)(3)) is amended by inserting “(2)(JJ),” before “(3)”.

(e) **COVERAGE OF CONVENTIONAL EYEGLASSES.**—Section 1861(s)(8) of the Social Security Act (42 U.S.C. 1395x(s)(8)), as amended by section 11503(b), is amended by striking “, and including one pair of conventional eyeglasses or contact lenses furnished subsequent to each cataract surgery with insertion of an intraocular lens” and inserting “, including one pair of conventional eyeglasses or contact lenses furnished subsequent to each cataract surgery with insertion of an intraocular lens, if furnished before January 1, 2023, and including (as described in section 1834(h)(8)) conventional eyeglasses, whether or not furnished subsequent to such a surgery, if furnished on or after January 1, 2023”.

(f) **SPECIAL PAYMENT RULES FOR EYEGLASSES.**—

(1) **LIMITATIONS.**—Section 1834(h) of the Social Security Act (42 U.S.C. 1395m(h)), as amended by section 11503(b), is amended by adding at the end the following new paragraph:

“(8) **PAYMENT LIMITATIONS FOR EYEGLASSES.**—

(1) **LIMITATIONS.**—Section 1834(h) of the Social Security Act (42 U.S.C. 1395m(h)), as amended by section 11503(b), is amended by adding at the end the following new paragraph:

“(8) **PAYMENT LIMITATIONS FOR EYEGLASSES.**—

“(A) **IN GENERAL.**—With respect to conventional eyeglasses furnished to an individual

on or after January 1, 2023, subject to subparagraph (B), payment shall be made under this part only during a 2-year period, for one pair of eyeglasses (including lenses and the frame).

“(B) **EXCEPTION.**—With respect to a 2-year period described in subparagraph (A), in the case of an individual who receives cataract surgery with insertion of an intraocular lens, payment shall be made under this part for one pair of conventional eyeglasses furnished subsequent to such cataract surgery during such period.

“(C) **NO COVERAGE OF CERTAIN ITEMS.**—Payment shall not be made under this part for deluxe eyeglasses or conventional reading glasses.”.

(2) **APPLICATION OF COMPETITIVE ACQUISITION.**—

(A) **IN GENERAL.**—Section 1834(h)(1)(H) of the Social Security Act (42 U.S.C. 1395m(h)(1)(H)), as amended by section 11503(b), is amended—

(i) in the header, by striking “AND HEARING AIDS” and inserting “HEARING AIDS, AND EYEGLASSES”

(ii) by striking “or of hearing aids” and inserting “of hearing aids”;

(iii) by inserting “or of eyeglasses described in paragraph (2)(E) of such section,” after “paragraph (2)(D) of such section,”;

(iv) in clause (i), by striking “or such hearing aids” and inserting “, such hearing aids, or such eyeglasses”.

(B) **CONFORMING AMENDMENT.**—Section 1847(a)(2) of the Social Security Act (42 U.S.C. 1395w-3(a)(2)), as amended by section 11503(b), is amended by adding at the end the following new subparagraph:

“(E) **EYEGLASSES.**—Eyeglasses described in section 1861(s)(8) for which payment would otherwise be made under section 1834(h).”.

(C) **IMPLEMENTATION.**—Section 1847(a) of the Social Security Act (42 U.S.C. 1395w-3(a)), as amended by section 11503(b), is amended by adding at the end the following new paragraph:

“(9) **COMPETITION WITH RESPECT TO EYEGLASSES.**—Not later than January 1, 2028, the Secretary shall begin the competition with respect to the items and services described in paragraph (2)(E).”.

(g) **EXCLUSION MODIFICATIONS.**—Section 1862(a) of the Social Security Act (42 U.S.C. 1395y(a)), as amended by section 11502(e), is amended—

(1) in paragraph (1)—

(A) in subparagraph (P), by striking “and” at the end;

(B) in subparagraph (Q), by striking the semicolon at the end and inserting “, and”;

(C) by adding at the end the following new subparagraph:

“(R) in the case of vision services (as defined in section 1861(mmm)) that are routine eye examinations as described in such section, which are furnished more frequently than once during a 2-year period;”;

(2) in paragraph (7)—

(A) by inserting “(other than such an examination that is a vision service that is covered under section 1861(s)(2)(JJ))” after “eye examinations”; and

(B) by inserting “(other than such a procedure that is a vision service that is covered under section 1861(s)(2)(JJ))” after “refractive state of the eyes”.

(h) **INCLUSION AS EXCEPTED MEDICAL TREATMENT.**—Section 1821(b)(5)(A)(iii) of the Social Security Act (42 U.S.C. 1395i-5(b)(5)(A)), as added by section 11501(d) and amended by section 11503(f), is amended—

(1) by striking “or dental” and inserting “dental”;

(2) by inserting “, or vision services (as defined in subsection (mmm) of such section)”

after “(as defined in subsection (III) of such section)”.

(I) RURAL HEALTH CLINICS AND FEDERALLY QUALIFIED HEALTH CENTERS.—

(1) CLARIFYING COVERAGE OF VISION SERVICES AS PHYSICIANS’ SERVICES.—Section 1861(aa)(1)(A) of the Social Security Act (42 U.S.C. 1395x(aa)(1)(A)), as amended by section 11501(e), is amended by inserting “and vision services (as defined in subsection (mmm))” after “(as defined in subsection (ll)(3))”.

(2) TEMPORARY PAYMENT RATES FOR CERTAIN SERVICES UNDER THE RHC AIR AND FQHC PPS.—

(A) AIR.—Section 1833 of the Social Security Act (42 U.S.C. 1395l), as amended by sections 11502(g) and 11503(e), is amended—

(i) in subsection (a)(3)(A)—

(I) by striking “or audiology” and inserting “, audiology”; and

(II) by inserting “, or vision services (as defined in section 1861(mmm))” after “(as defined in section 1861(ll)(3))”; and

(ii) in subsection (e)—

(I) by striking “or audiology” and inserting “, audiology”; and

(II) by inserting “, and vision services (as defined in section 1861(mmm))” after “(as defined in section 1861(ll)(3))”.

(B) PPS.—Section 1834(o)(5) of the Social Security Act (42 U.S.C. 1395m(o)), as added by section 11502(g) and amended by section 11503(e), is amended—

(i) in the first sentence—

(I) by striking “and audiology” and inserting “, audiology”; and

(II) by inserting “, and vision services (as defined in section 1861(mmm))” after “(as defined in section 1861(ll)(3))”; and

(ii) in the second sentence, by striking “and such audiology services” and inserting “, such audiology services, and such vision services”.

(j) EXPEDITING IMPLEMENTATION.—The Secretary shall implement this section for the period beginning on January 1, 2023, and ending on December 31, 2024, through program instruction or other forms of program guidance.

(k) FUNDING.—In addition to amounts otherwise available, there is appropriated to the Secretary of Health and Human Services for fiscal year 2022, out of any money in the Treasury not otherwise appropriated, \$500,000,000, to remain available until expended, for purposes of implementing the amendments made by this section during the period beginning on January 1, 2023, and ending on September 30, 2031.

SEC. 11505. PHASE-IN OF IMPACT OF DENTAL AND ORAL HEALTH COVERAGE ON PART B PREMIUMS.

Section 1839(a) of the Social Security Act (42 U.S.C. 1395r(a)) is amended—

(1) in the second sentence of paragraph (1), by striking “and (7)” and inserting “(7), and (8)”;

(2) in paragraph (3), by striking “The Secretary” and inserting “Subject to paragraph (8)(C), the Secretary”; and

(3) by adding at the end the following:

“(8) SPECIAL RULE FOR 2025 THROUGH 2028.—

“(A) DETERMINATION OF ALTERNATIVE MONTHLY ACTUARIAL RATE FOR EACH OF 2025 THROUGH 2028.—For each of 2025 through 2028, the Secretary shall, at the same time as and in addition to the determination of the monthly actuarial rate for enrollees age 65 and over determined in each of 2024 through 2027 for the succeeding calendar year according to paragraph (1), determine an alternative monthly actuarial rate for enrollees age 65 and over for the year as described in subparagraph (B).

“(B) ALTERNATIVE MONTHLY ACTUARIAL RATE DESCRIBED.—

“(i) IN GENERAL.—The alternative monthly actuarial rate described in this subparagraph is—

“(I) for 2025, the monthly actuarial rate for enrollees age 65 and over for the year, determined as if the amendments made by section 11502 of the Act titled ‘An Act to provide for reconciliation pursuant to title II of S. Con. Res. 14’ did not apply; and

“(II) for 2026, 2027, and 2028, the monthly actuarial rate for enrollees age 65 and over for the year, determined as if the amendments made by such section 11502 did not apply, plus the applicable percent of the amount by which—

“(aa) the monthly actuarial rate for enrollees age 65 and over for the year determined according to paragraph (1); exceeds

“(bb) the monthly actuarial rate for enrollees age 65 and over for the year, determined as if the amendments made by such section 11502 did not apply.

“(ii) DEFINITION OF APPLICABLE PERCENT.—For purposes of this subparagraph, the term ‘applicable percent’ means—

“(I) for 2026, 25 percent;

“(II) for 2027, 50 percent; and

“(III) for 2028, 75 percent.

“(C) APPLICATION TO PART B PREMIUM AND OTHER PROVISIONS OF THIS PART.—For each of 2025 through 2028, the Secretary shall use the alternative monthly actuarial rate for enrollees age 65 and over for the year determined under subparagraph (A), in lieu of the monthly actuarial rate for such enrollees for the year determined according to paragraph (1), when determining the monthly premium rate for the year under paragraph (3) and subsection (j), the part B deductible under section 1833(b), and the premium subsidy and monthly adjustment amount under subsection (i).”.

Subpart B—Tax Provisions

SEC. 11511. APPLICATION OF NET INVESTMENT INCOME TAX TO TRADE OR BUSINESS INCOME OF CERTAIN HIGH INCOME INDIVIDUALS.

(a) IN GENERAL.—Section 1411 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(f) APPLICATION TO CERTAIN HIGH INCOME INDIVIDUALS.—

“(1) IN GENERAL.—In the case of any individual whose modified adjusted gross income for the taxable year exceeds the high income threshold amount, subsection (a)(1) shall be applied by substituting ‘the greater of specified net income or net investment income’ for ‘net investment income’ in subparagraph (A) thereof.

“(2) PHASE-IN OF INCREASE.—The increase in the tax imposed under subsection (a)(1) by reason of the application of paragraph (1) of this subsection shall not exceed the amount which bears the same ratio to the amount of such increase (determined without regard to this paragraph) as—

“(A) the excess described in paragraph (1), bears to

“(B) \$100,000 (½ such amount in the case of a married taxpayer (as defined in section 7703) filing a separate return).

“(3) HIGH INCOME THRESHOLD AMOUNT.—For purposes of this subsection, the term ‘high income threshold amount’ means—

“(A) except as provided in subparagraph (B) or (C), \$400,000,

“(B) in the case of a taxpayer making a joint return under section 6013 or a surviving spouse (as defined in section 2(a)), \$500,000, and

“(C) in the case of a married taxpayer (as defined in section 7703) filing a separate return, ½ of the dollar amount determined under subparagraph (B).

“(4) SPECIFIED NET INCOME.—For purposes of this section, the term ‘specified net in-

come’ means net investment income determined—

“(A) without regard to the phrase ‘other than such income which is derived in the ordinary course of a trade or business not described in paragraph (2),’ in subsection (c)(1)(A)(i),

“(B) without regard to the phrase ‘described in paragraph (2)’ in subsection (c)(1)(A)(ii),

“(C) without regard to the phrase ‘other than property held in a trade or business not described in paragraph (2)’ in subsection (c)(1)(A)(iii),

“(D) without regard to paragraphs (2), (3), and (4) of subsection (c), and

“(E) by treating paragraphs (5) and (6) of section 469(c) (determined without regard to the phrase ‘To the extent provided in regulations,’ in such paragraph (6) as applying for purposes of subsection (c) of this section.”.

(b) APPLICATION TO TRUSTS AND ESTATES.—Section 1411(a)(2)(A) of the Internal Revenue Code of 1986 is amended by striking “undistributed net investment income” and inserting “the greater of undistributed specified net income or undistributed net investment income”.

(c) CLARIFICATIONS WITH RESPECT TO DETERMINATION OF NET INVESTMENT INCOME.—

(1) CERTAIN EXCEPTIONS.—Section 1411(c)(6) of the Internal Revenue Code of 1986 is amended to read as follows:

“(6) SPECIAL RULES.—Net investment income shall not include—

“(A) any item taken into account in determining self-employment income for such taxable year on which a tax is imposed by section 1401(b),

“(B) wages received with respect to employment on which a tax is imposed under section 3101(b) or 3201(a) (including amounts taken into account under section 3121(v)(2)), and

“(C) wages received from the performance of services earned outside the United States for a foreign employer.”.

(2) NET OPERATING LOSSES NOT TAKEN INTO ACCOUNT.—Section 1411(c)(1)(B) of such Code is amended by inserting “(other than section 172)” after “this subtitle”.

(3) INCLUSION OF CERTAIN FOREIGN INCOME.—

(A) IN GENERAL.—Section 1411(c)(1)(A) of such Code is amended by striking “and” at the end of clause (ii), by striking “over” at the end of clause (iii) and inserting “and”, and by adding at the end the following new clause:

“(iv) any amount includible in gross income under section 951, 951A, 1293, or 1296, over”.

(B) PROPER TREATMENT OF CERTAIN PREVIOUSLY TAXED INCOME.—Section 1411(c) of such Code is amended by adding at the end the following new paragraph:

“(7) CERTAIN PREVIOUSLY TAXED INCOME.—The Secretary shall issue regulations or other guidance providing for the treatment of—

“(A) distributions of amounts previously included in gross income for purposes of chapter 1 but not previously subject to tax under this section, and

“(B) distributions described in section 962(d).”.

(d) DEPOSIT INTO MEDICARE HOSPITAL INSURANCE TRUST FUND.—Section 1817(a) of the Social Security Act (42 U.S.C. 1395i(a)) is amended—

(1) in paragraph (1), by striking “and” at the end;

(2) in paragraph (2), by striking the period at the end and inserting “; and”; and

(3) by inserting after paragraph (2) the following new paragraph:

“(3) the excess of—

“(A) the taxes imposed by 1411(a) of the Internal Revenue Code of 1986, as reported to

the Secretary of the Treasury or his delegate pursuant to subtitle F of such Code after December 31, 2022, over

“(B) the taxes which would have been imposed under such section after such date, determined as if the amendments made by section 11511 of the Act titled ‘An Act to provide for reconciliation pursuant to title II of S. Con. Res. 14’ did not apply, as estimated by the Secretary of the Treasury.”.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2022.

(f) TRANSITION RULE.—The regulations or other guidance issued by the Secretary under section 1411(c)(7) of the Internal Revenue Code of 1986 (as added by this section) shall include provisions which provide for the proper coordination and application of clauses (i) and (iv) of section 1411(c)(1)(A) with respect to—

(1) taxable years beginning on or before December 31, 2022, and

(2) taxable years beginning after such date.

SEC. 11512. INCREASE IN TOP MARGINAL INDIVIDUAL INCOME TAX RATE.

(a) RE-ESTABLISHMENT OF 39.6 PERCENT RATE BRACKET.—

(1) MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES.—The table contained in section 1(j)(2)(A) of the Internal Revenue Code of 1986 is amended by striking the last two rows and inserting the following: “

Table with 2 columns: Taxable amount and Tax rate. Rows include 'Over \$400,000 but not \$91,379, plus 35% of the excess over \$400,000' and 'Over \$450,000'.

(2) HEADS OF HOUSEHOLDS.—The table contained in section 1(j)(2)(B) of such Code is amended by striking the last two rows and inserting the following: “

Table with 2 columns: Taxable amount and Tax rate. Rows include 'Over \$200,000 but not \$44,298, plus 35% of the excess over \$200,000' and 'Over \$425,000'.

(3) UNMARRIED INDIVIDUALS OTHER THAN SURVIVING SPOUSES AND HEADS OF HOUSEHOLDS.—The table contained in section 1(j)(2)(C) of such Code is amended by striking the last two rows and inserting the following: “

Table with 2 columns: Taxable amount and Tax rate. Rows include 'Over \$200,000 but not \$45,689.50, plus 35% of the excess over \$200,000' and 'Over \$400,000'.

(4) MARRIED INDIVIDUALS FILING SEPARATE RETURNS.—The table contained in section 1(j)(2)(D) of such Code is amended by striking the last two rows and inserting the following: “

Table with 2 columns: Taxable amount and Tax rate. Rows include 'Over \$200,000 but not \$45,689.50, plus 35% of the excess over \$200,000' and 'Over \$225,000'.

(5) ESTATES AND TRUSTS.—The table contained in section 1(j)(2)(E) of such Code is amended by striking the last row and inserting the following: “

Table with 2 columns: Taxable amount and Tax rate. Row: 'Over \$12,500'.

(b) APPLICATION OF ADJUSTMENTS.—Section 1(j)(3) of the Internal Revenue Code of 1986 is amended to read as follows:

“(3) ADJUSTMENTS.—For taxable years beginning after December 31, 2022, the Secretary shall prescribe tables which shall apply in lieu of the tables contained in paragraph (2) in the same manner as under paragraphs (1) and (2) of subsection (f) (applied without regard to clauses (i) and (ii) of subsection (f)(2)(A)), except that in prescribing such tables—

“(A) except as provided in subparagraph (B), subsection (f)(3) shall be applied by substituting ‘calendar year 2017’ for ‘calendar year 2016’ in subparagraph (A)(ii) thereof,

“(B) in the case of adjustments to the dollar amounts at which the 39.6 percent rate bracket begins (other than such dollar amount in paragraph (2)(E))—

“(i) no adjustment shall be made for taxable years beginning after December 31, 2022, and before January 1, 2024, and

“(ii) in the case of any taxable year beginning after December 31, 2023, subsection (f)(3) shall be applied by substituting ‘calendar year 2022’ for ‘calendar year 2016’,

“(C) subsection (f)(7)(B) shall apply to any unmarried individual other than a surviving spouse, and

“(D) subsection (f)(8) shall not apply.”.

(c) MODIFICATION TO 39.6 PERCENT RATE BRACKET FOR HIGH-INCOME TAXPAYERS AFTER 2025.—Section 1(i)(3) of the Internal Revenue Code of 1986 is amended to read as follows:

“(3) MODIFICATIONS TO 39.6 PERCENT RATE BRACKET.—In the case of taxable years beginning after December 31, 2025—

“(A) IN GENERAL.—The rate of tax under subsections (a), (b), (c), and (d) on a taxpayer’s taxable income in excess of the 39.6 percent rate bracket threshold shall be taxed at a rate of 39.6 percent.

“(B) 39.6 PERCENT RATE BRACKET THRESHOLD.—For purposes of this paragraph, the term ‘39.6 percent rate bracket threshold’ means—

“(i) in the case any taxpayer described in subsection (a), \$450,000,

“(ii) in the case of any taxpayer described in subsection (b), \$425,000,

“(iii) in the case of any taxpayer described in subsection (c), \$400,000, and

“(iv) in the case of any taxpayer described in subsection (d), \$225,000.

“(C) INFLATION ADJUSTMENT.—For purposes of this paragraph, with respect to taxable years beginning in calendar years after 2025, each of the dollar amounts in subparagraph (B) shall be adjusted in the same manner as under paragraph (1)(C)(i), except that subsection (f)(3)(A)(ii) shall be applied by substituting ‘2022’ for ‘2016’.”.

(d) CONFORMING AMENDMENTS.—

(1) Section 1(j)(1) of the Internal Revenue Code of 1986 is amended by striking “December 31, 2017” and inserting “December 31, 2022”.

(2) The heading of section 1(j) is amended by striking “2018” and inserting “2023”.

(3) The heading of section 1(i) is amended by striking “RATE REDUCTIONS” and inserting “MODIFICATIONS”.

(4) Section 15(f) is amended by striking “rate reductions” and inserting “modifications”.

(e) SECTION 15 NOT TO APPLY.—For rules providing that section 15 of the Internal Revenue Code of 1986 does not apply to the amendments made by this section, see sections 1(j)(6) and 15(f) of the Internal Revenue Code of 1986.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2022.

The PRESIDING OFFICER. The Senator from Vermont.

Mr. SANDERS. Mr. President, in the richest country on Earth, millions of seniors should not have teeth rotting in their mouths or be unable to afford hearing aids or eyeglasses.

In America today, the reality is that a quarter of Americans 65 and older are missing all of their natural teeth, and 20 percent have untreated dental cavities.

Further, one in three seniors suffers from hearing loss, while 75 percent who need a hearing aid cannot afford one.

And further, it can cost seniors up to \$300 for a routine eye exam and over

\$200 for a pair of glasses, which many seniors simply are unable to afford and do without.

This amendment is simple. It expands Medicare to provide dental, vision, and hearing benefits to our seniors.

This should not be a particularly tough vote, given the fact that the last poll I saw had 84 percent of the American people in support of this concept.

I urge a “yes” vote on this amendment.

The PRESIDING OFFICER. The Senator from South Carolina.

Mr. GRAHAM. Mr. President, yes, I would urge a “no” vote simply because we are living in a world where it is hard to get by. Growing the government, I think, will create more inflation. Everything can’t be free because we all—it gets to be so free that you can’t afford it.

So you are the same people that told us if we passed the American Rescue Plan, all would be well. We are at 9.1 percent inflation. You are increasing gas taxes. Now you want to expand Medicare. This is going to hurt the American people. Stop the madness. Vote no.

VOTE ON AMENDMENT 5211, AS MODIFIED

The PRESIDING OFFICER. The question is on agreeing to the amendment No. 5211, as modified.

Mr. BOOKER. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

The result was announced—yeas 3, nays 97, as follows:

[Rollcall Vote No. 292 Leg.]

YEAS—3

Ossoff Sanders Warnock

NAYS—97

Table with 3 columns: Name, Name, Name. Lists names of senators including Baldwin, Grassley, Peters, Barrasso, Hagerty, Portman, Bennet, Hassan, Reed, Blackburn, Hawley, Risch, Blumenthal, Heinrich, Romney, Blunt, Hickenlooper, Rosen, Booker, Hirono, Rounds, Boozman, Hoeven, Rubio, Braun, Hyde-Smith, Sasse, Brown, Inhofe, Schatz, Burr, Johnson, Schumer, Cantwell, Kaine, Scott (FL), Capito, Kelly, Kelly, Cardin, Kennedy, Scott (SC), Carper, King, Shaheen, Casey, Klobuchar, Shelby, Cassidy, Lankford, Sinema, Collins, Leahy, Smith, Coons, Lee, Stabenow, Cornyn, Lujan, Sullivan, Cortez Masto, Lummis, Tester, Cotton, Manchin, Thune, Cramer, Markey, Tillis, Crapo, Marshall, Toomey, Cruz, McConnell, Tuberville, Daines, Menendez, Van Hollen, Duckworth, Merkley, Warner, Durbin, Moran, Warren, Ernst, Murkowski, Whitehouse, Feinstein, Murphy, Wicker, Fischer, Murray, Wyden, Gillibrand, Padilla, Young, Graham, Paul.

The amendment (No. 5211, as modified) was rejected.

The PRESIDING OFFICER. The Senator from West Virginia.

AMENDMENT NO. 5382 TO AMENDMENT NO. 5194

Mrs. CAPITO. Mr. President, I call up my amendment No. 5382 and ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The senior assistant legislative clerk read as follows:

The Senator from West Virginia [Mrs. CAPITO] proposes an amendment numbered 5382 to amendment No. 5194.

The amendment is as follows:

(Purpose: To strike provisions concerning funding for certain activities under the Clean Air Act)

In section 60105, strike subsection (g).

The PRESIDING OFFICER. The Senator from West Virginia is recognized.

There are 2 minutes, equally divided.

Mrs. CAPITO. Mr. President, this amendment would strike a provision that gives the EPA \$45 million in a slush fund to use eight different sections of the Clean Air Act to regulate greenhouse gases. The EPA will undoubtedly try to use this money to develop rules targeting electricity generation, manufacturing, agriculture, and other sectors of our economy.

This will be the first time that Congress has told the EPA to carry out many of these Clean Air Act sections with respect to greenhouse gases. There is no doubt that EPA lawyers and environmental groups will point to this language when they try to convince courts to uphold future overreaching climate regulations.

After the EPA's recent loss before the Supreme Court on the illegal Clean Power Plan, we should not be providing funds to the Agency that it will inevitably use to undertake more expansive and unauthorized rulemakings. This \$45 million slush fund would be used to impose billions of dollars in regulatory burdens on our economy and increase costs at the worst time for consumers.

This provision is bad for West Virginia, and it is bad for America. I urge my colleagues to support my amendment.

The PRESIDING OFFICER. The Senator from Delaware.

Mr. CARPER. Mr. President, the amendment by our colleague Senator CAPITO would strike \$45 million in the bill that would fund the EPA to use its existing narrow Clean Air Act authorities to address greenhouse gas emissions.

Our colleague sought to argue that this provision did not comply with the Byrd rule, but the Parliamentarian ruled that it does. We are now presented with an amendment to strike the provision altogether.

The EPA has lots of authorities and tools already at its disposal to reach net-zero greenhouse gas emissions by no later than midcentury. The quickest way we can jump-start government-wide climate action is to help empower Agencies to use the tools that they already have. The \$45 million in the bill

before us would help the EPA to do just that.

I spoke earlier today about the urgent need for climate action. We are witnessing record heat, more extreme weather, and devastating floods on an almost daily basis. We should fund the EPA to use all of the authorities at its disposal to tackle the climate crisis. The urgency of this problem demands no less.

I urge my colleagues to join me in opposing the amendment.

VOTE ON AMENDMENT NO. 5382

The PRESIDING OFFICER. The question is on agreeing to the amendment.

Mrs. FISCHER. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 293 Leg.]

YEAS—50

Barrasso	Graham	Portman
Blackburn	Grassley	Risch
Blunt	Hagerty	Romney
Boozman	Hawley	Rounds
Braun	Hoeven	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Johnson	Scott (SC)
Collins	Kennedy	Shelby
Cornyn	Lankford	Sullivan
Cotton	Lee	Thune
Cramer	Lummis	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Lujan	Smith
Casey	Manchin	Stabenow
Coons	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkeley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

The amendment (No. 5382) was rejected.

The ACTING PRESIDENT pro tempore. The junior Senator from Oklahoma.

AMENDMENT NO. 5384 TO AMENDMENT NO. 5194

Mr. LANKFORD. Madam President, I call up my amendment No. 5384 and ask that it be reported by number.

The ACTING PRESIDENT pro tempore. The clerk will report the amendment by number.

The senior assistant legislative clerk read as follows:

The Senator from Oklahoma [Mr. LANKFORD] proposes an amendment numbered 5384 to amendment No. 5194.

The amendment is as follows:

(Purpose: To provide additional funding for implementation of title 42)

At the appropriate place in title IX, insert the following:

SEC. _____. FUNDING FOR TITLE 42 IMPLEMENTATION.

(a) APPROPRIATION.—

(1) IN GENERAL.—In addition to amounts otherwise available, there is appropriated to the Director of the Centers for Disease Control and Prevention, out of amounts in the Treasury not otherwise appropriated, \$1,000,000 for fiscal year 2023, for the purpose described in paragraph (2).

(2) USE OF FUNDS.—The Director of the Centers for Disease Control and Prevention shall use the amounts appropriated under paragraph (1) for the continued implementation of the orders by the Director pursuant to section 362 of the Public Health Service Act (42 U.S.C. 265) regarding the suspension of entry into the United States of persons from countries where a quarantinable communicable disease exists, until the date that is 120 days after the termination of the public health emergency declared under section 319 of the Public Health Service Act (42 U.S.C. 247d) with respect to COVID-19, including renewals of such emergency.

(b) PREVENTION AND PUBLIC HEALTH FUND.—Section 4002(b) of the Patient Protection and Affordable Care Act (42 U.S.C. 300u-11(b)) is amended—

(1) in paragraph (6), by striking “each of fiscal years 2022 and 2023” and inserting “fiscal year 2022”;

(2) by redesignating paragraphs (7) through (9) as paragraphs (8) through (10), respectively; and

(3) by inserting after paragraph (6) the following:

“(7) for fiscal year 2023, \$999,000,000.”.

Mr. LANKFORD. Madam President, the Biden administration continues to declare that we are in a public health emergency because of COVID-19. This public health emergency, first declared in January 2020, has been renewed 10 times.

Title 42 is the health authority specifically designed to prevent people from coming into the country during a pandemic. It is nonsensical to say that we have a COVID health emergency everywhere but on our southern border. If there is a public health emergency in this country, then title 42 authority must remain in place.

Title 42 authority is the last line of defense that our Border Patrol agents have to protect our Nation, and my Democratic colleagues said they agreed with that idea back in April. The situation has only worsened since that time so surely they will agree with me more today.

I urge the adoption of this amendment, that we would remain consistent with title 42 authority in this Nation.

The ACTING PRESIDENT pro tempore. The senior Senator from Washington.

Mrs. MURRAY. Madam President, let's be clear about what is going on here. This amendment is an attempt by Republicans to derail our ability to get this bill across the finish line and deliver for families in our country.

Title 42 is a public health tool, and how it is used should be guided by public health experts—looking at data, looking at science—not politicians

looking to score political points or, in this case, Republicans trying to stop a bill that lowers costs, lowers emissions, and lowers the deficit.

I urge my colleagues to vote no.

VOTE ON AMENDMENT NO. 5384

The ACTING PRESIDENT pro tempore. The question is on agreeing to the amendment.

Mr. LANKFORD. I ask for the yeas and nays.

The ACTING PRESIDENT pro tempore. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant executive clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 294 Leg.]

YEAS—50

Barrasso	Graham	Portman
Blackburn	Grassley	Risch
Blunt	Hagerty	Romney
Boozman	Hawley	Rounds
Braun	Hoeben	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Johnson	Scott (SC)
Collins	Kennedy	Shelby
Cornyn	Lankford	Sullivan
Cotton	Lee	Thune
Cramer	Lummis	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Lujan	Smith
Casey	Manchin	Stabenow
Coons	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

The amendment (No. 5384) was rejected.

The ACTING PRESIDENT pro tempore. The senior Senator from Montana.

Mr. DURBIN. Would the Senator from Montana hold for just one moment, please? Thank you.

ORDER OF BUSINESS

Madam President, I ask unanimous consent that following disposition of the Crapo amendment No. 5404, the following amendments be the next Republican amendments in order: No. 5358, Collins; motion to commit, Scott; No. 5389, Marshall; No. 5383, Capito; and No. 5421, Grassley.

The ACTING PRESIDENT pro tempore. Is there objection?

Without objection, it is so ordered.

The senior Senator from Montana.

AMENDMENT NO. 5480 TO AMENDMENT NO. 5194

Mr. TESTER. Madam President, I call up amendment No. 5480, and I ask that it be reported by number.

The ACTING PRESIDENT pro tempore. The clerk will report.

The senior assistant legislative clerk read as follows:

The Senator from Montana [Mr. TESTER] proposes amendment numbered 5480 to amendment No. 5194.

The amendment is as follows:

(Purpose: To establish a procedure for terminating a determination by Surgeon General to suspend certain entries and imports from designated places)

At the appropriate place, insert the following:

SEC. ____ . PUBLIC HEALTH AND BORDER SECURITY.

(a) SHORT TITLE.—This section may be cited as the “Public Health and Border Security Act of 2022”.

(b) TERMINATION OF SUSPENSION OF ENTRIES AND IMPORTS FROM DESIGNATED PLACES RELATED TO THE COVID-19 PANDEMIC.—

(1) IN GENERAL.—An order of suspension issued under section 362 of the Public Health Service Act (42 U.S.C. 265) as a result of the public health emergency relating to the Coronavirus Disease 2019 (COVID-19) pandemic declared under section 319 of such Act (42 U.S.C. 247d) on January 31, 2020, and any continuation of such declaration (including the continuation described in Proclamation 9994 on February 24, 2021), shall be lifted not earlier than 60 days after the date on which the Surgeon General provides written notification to the appropriate authorizing and appropriating committees of Congress that such public health emergency declaration (including the continuation described in Proclamation 9994 on February 24, 2021) have been terminated.

(2) PROCEDURES DURING 60-DAY TERMINATION WINDOW.—

(A) PLAN.—Not later than 30 days after the date on which a written notification is provided under paragraph (1) with respect to an order of suspension, the Surgeon General, in consultation with the Secretary of Homeland Security, and the head of any other Federal agency, State, local or Tribal government, or nongovernmental organization that has a role in managing outcomes associated with the suspension, as determined by the Surgeon General (or the designee of the Surgeon General), shall develop and submit to the appropriate committees of Congress, a plan to address any possible influx of entries or imports, as defined in such order of suspension, related to the termination of such order.

(B) FAILURE TO SUBMIT.—If a plan under subparagraph (A) is not submitted to the appropriate committees of Congress within the 30-day period described in such subparagraph, not later than 7 days after the expiration of such 30-day period, the Secretary shall notify the appropriate committees of Congress, in writing, of the status of preparing such a plan and the timing for submission as required under subparagraph (A). The termination of order related to such plan shall be delayed until that date that is 30 days after the date on which such plan is submitted to such committees.

Mr. TESTER. Madam President, this amendment is actually quite simple. It is to make sure that we have a comprehensive plan in place before title 42 is lifted. Very straightforward. This is not whether title 42 should ever be lifted or not; rather, it is about making sure that we are doing the right thing at the right time, which I believe is when the COVID-19 national emergency is lifted and when we have a plan in place.

I would urge a “yea” vote.

The ACTING PRESIDENT pro tempore. The junior Senator from Oklahoma.

Mr. LANKFORD. Madam President, well, I anticipate there will be a few people who are going to vote for it before they vote against it, in this case. What this is, is this is actually my title 42 bill, except with one little tweak in it. It takes it out of Byrd compliance. So this allows any individual to be able to vote for this one but actually oppose the one that would have actually implemented the policy that was actually Byrd-compliant.

This is the reason people get so angry at Washington, DC, because people will say: Oh, I didn’t really mean to do that; I meant to do this.

Here is my concern. I think anyone should ask everyone, if they voted one way one time and one way another, what is different on this, because here is what I think happens next. What I think is about to happen is, someone is going to stand and they are going to call a point of order on this and to say this is not compliant with the Byrd rule. And people are going to say: I tried to get it done, but that Parliamentarian just knocked it down. So that is what I bet happens next. We will see.

The ACTING PRESIDENT pro tempore. The Senator’s time has expired.

The Democratic whip.

POINT OF ORDER

Mr. DURBIN. Madam President, I raise a point of order that the pending amendment does not produce a change in outlays or revenues and therefore violates section 313(b)(1)(A) of the Congressional Budget Act of 1974.

The ACTING PRESIDENT pro tempore. The senior Senator from Montana.

MOTION TO WAIVE

Mr. TESTER. Madam President, before I make my motion, I would just say we were here earlier this week on a different bill that had nothing to do with the Budget Act.

Madam President, pursuant to section 904 of the Congressional Budget Act of 1974, I move to waive section 313 of that act for the purpose of this provision, and I would ask for the yeas and nays.

The ACTING PRESIDENT pro tempore. Is there a sufficient second?

There appears to be a sufficient second.

The question is on agreeing to the motion.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The yeas and nays resulted—yeas 56, nays 44, as follows:

[Rollcall Vote No. 295 Leg.]

YEAS—56

Barrasso	Cassidy	Cruz
Blackburn	Collins	Daines
Blunt	Cornyn	Ernst
Boozman	Cortez Masto	Fischer
Braun	Cotton	Graham
Burr	Cramer	Grassley
Capito	Crapo	Hagerty

Hassan	McConnell	Shelby
Hawley	Moran	Sinema
Hoeven	Murkowski	Sullivan
Hyde-Smith	Paul	Tester
Inhofe	Portman	Thune
Johnson	Risch	Tillis
Kelly	Romney	Toomey
Kennedy	Rounds	Tuberville
Lankford	Rubio	Warnock
Lee	Sasse	Wicker
Lummis	Scott (FL)	Young
Marshall	Scott (SC)	

NAYS—44

Baldwin	Hickenlooper	Peters
Bennet	Hirono	Reed
Blumenthal	Kaine	Rosen
Booker	King	Sanders
Brown	Klobuchar	Schatz
Cantwell	Leahy	Schumer
Cardin	Lujan	Shaheen
Carper	Manchin	Smith
Casey	Markey	Stabenow
Coons	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warren
Feinstein	Murray	Whitehouse
Gillibrand	Ossoff	Wyden
Heinrich	Padilla	

The ACTING PRESIDENT pro tempore. On this vote, the yeas are 56, and the nays are 44.

Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is not agreed to.

The point of order is sustained, and the amendment falls.

The Senator from Idaho.

AMENDMENT NO. 5404 TO AMENDMENT NO. 5194

Mr. CRAPO. Madam President, I call up my amendment, No. 5404, and ask that it be reported by number.

The ACTING PRESIDENT pro tempore. The clerk will report the amendment by number.

The senior assistant legislative clerk read as follows:

The Senator from Idaho [Mr. CRAPO] proposes an amendment numbered 5404 to amendment No. 5194.

The amendment is as follows:

(Purpose: To prevent the use of additional Internal Revenue Service funds from being used for audits of taxpayers with taxable incomes below \$400,000 in order to protect low- and middle-income earning American taxpayers from an onslaught of audits from an army of new Internal Revenue Service auditors funded by an unprecedented, nearly \$80,000,000,000, infusion of new funds)

At the end of section 10301, add the following:

(C) LIMITATIONS RELATED TO THE INTERNAL REVENUE SERVICE.—None of the funds appropriated under subsection (a)(1) may be used to audit taxpayers with taxable incomes below \$400,000.

Mr. CRAPO. Madam President, my amendment will guard against squeezing middle-class taxpayers. Supersized IRS funding will squeeze billions from the middle-class workers and small businesses through ramped-up audits.

My colleagues on the other side and the President all say that that is not intended by the bill, and, in fact, the bill itself says that is not intended. But this is not enforceable language, and everyone knows that the targeted money in the bill cannot be achieved unless the middle class—people with incomes under \$400,000—are hit with a wave of new audits.

We also know that the Congressional Budget Office will score that, showing that there is no way to accomplish the objectives of this bill unless you audit the middle class.

My bill simply puts in some teeth behind what is admitted by everyone to be the intention of the legislation, to say that none of the new IRS funding may be used to audit those earning below \$400,000.

If my amendment is not adopted, billions in taxes will be squeezed out of taxpayers earning below \$400,000, according to the CBO, including middle-income workers and small businesses.

The ACTING PRESIDENT pro tempore. The senior Senator from Oregon.

Mr. WYDEN. Madam President, I rise in opposition to my friend's amendment. We all agree here that taxpayers with less than \$400,000 in taxable income should not face a tax increase. And there is language already—and I would like to note this—in the enforcement section of the bill that says just that.

But the Crapo amendment goes much further than that. It applies—and I quote here—“to taxpayers with taxable income.”

And as Americans have learned recently, billionaires often have little or no taxable income for years on end.

So under this amendment, the billionaires who live off their borrowings would be immune from audit, and that would invite further tax avoidance.

I urge my colleagues to oppose this amendment.

VOTE ON AMENDMENT NO. 5404

The ACTING PRESIDENT pro tempore. The question is on agreeing to the amendment.

Mr. CRAPO. I ask for the yeas and nays.

The ACTING PRESIDENT pro tempore. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant executive clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 296 Leg.]

YEAS—50

Barrasso	Graham	Portman
Blackburn	Grassley	Risch
Blunt	Hagerty	Romney
Boozman	Hawley	Rounds
Braun	Hoeven	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Johnson	Scott (SC)
Collins	Kennedy	Shelby
Cornyn	Lankford	Sullivan
Cotton	Lee	Thune
Cramer	Lummis	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	

NAYS—50

Baldwin	Cardin	Durbin
Bennet	Carper	Feinstein
Blumenthal	Casey	Gillibrand
Booker	Coons	Hassan
Brown	Cortez Masto	Heinrich
Cantwell	Duckworth	Hickenlooper

Hirono	Murphy	Sinema
Kaine	Murray	Smith
Kelly	Ossoff	Stabenow
King	Padilla	Tester
Klobuchar	Peters	Van Hollen
Leahy	Reed	Warner
Lujan	Rosen	Warnock
Manchin	Sanders	Warren
Markey	Schatz	Whitehouse
Menendez	Schumer	Wyden
Merkley	Shaheen	

The amendment (No. 5404) was rejected.

The ACTING PRESIDENT pro tempore. The majority whip.

ORDER OF BUSINESS

Mr. DURBIN. Madam President, I ask unanimous consent that Collins amendment No. 5358 be in order following Grassley amendment No. 5421.

The ACTING PRESIDENT pro tempore. Is there objection?

Without objection, it is so ordered.

The junior Senator from Florida.

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. SCOTT of Florida. Madam President, I have a motion at the desk.

The ACTING PRESIDENT pro tempore. The clerk will report.

The senior assistant legislative clerk read as follows:

The Senator from Florida [Mr. SCOTT] moves to commit the bill to the Committee on Finance with instructions.

The junior Senator from Florida.

Mr. SCOTT of Florida. Madam President, I ask that the reading be dispensed with.

[Mr. SCOTT of Florida] moves to commit the bill H.R. 5376 to the Committee on Finance of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day in which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) would prohibit the hiring of any additional Internal Revenue Service agents pursuant to section 10301(a)(1)(A)(i)(II) until such time as at least 18,000 additional agents (over the number of such agents employed as of the date of enactment) are hired by the United States Border Patrol.

Mr. SCOTT of Florida. Madam President, the historic crisis that the Biden administration has created on the southern border by failing to enforce our laws is threatening the national security of the United States every day.

Savage cartels own our U.S. border now. This fiscal year, more than 2 million people have illegally entered the United States. Drugs are pouring into our communities and killing thousands and thousands of Americans. It must end now.

Sadly, Democrats are still doing nothing to support the Border Patrol or actually securing the border. Instead, they want to supersize the IRS and add 87,000 more agents to hunt down and audit even more families and small businesses.

My amendment says that before one additional IRS agent is hired, we must give Border Patrol the support it needs and double its forces with 18,000 more Border Patrol agents. It is time to first secure the border and second, stop the Democrats from supersizing the IRS.

I urge my colleagues to vote for my commonsense amendment.

The ACTING PRESIDENT pro tempore. The senior Senator from Oregon.

Mr. WYDEN. Madam President, I gather that this is the first of the motions to commit this legislation back to committee.

I want my colleagues to understand what this is really all about. These motions to commit are motions to kill this bill, period. And what that means is: Let's try to do everything we can to delay Democrats from being able to deliver for the American people lower prescription drug costs for the elderly, lower healthcare premiums, lower carbon emissions, lower energy costs, less tax cheating by the wealthy.

The Senate ought to be moving this legislation forward instead of trying to kill the bill through these motions to commit.

One last point, I gather we are going to have a bit more of this discussion.

The ACTING PRESIDENT pro tempore. The Senator's time has expired.

Mr. WYDEN. I ask unanimous consent for 30 seconds of additional time.

The ACTING PRESIDENT pro tempore. Is there objection?

Mr. COTTON. Objection.

The ACTING PRESIDENT pro tempore. Objection is heard.

Mr. WYDEN. I urge opposition to the Scott proposal.

VOTE ON MOTION TO COMMIT

The ACTING PRESIDENT pro tempore. The question is on agreeing to the motion to commit.

Mr. SCOTT of Florida. I ask for the yeas and nays.

The ACTING PRESIDENT pro tempore. Is there a sufficient second?

There is a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 297 Leg.]

YEAS—50

Table with 3 columns of names: Barrasso, Blackburn, Blunt, Boozman, Braun, Burr, Capito, Cassidy, Collins, Cornyn, Cotton, Cramer, Crapo, Cruz, Daines, Ernst, Fischer, Graham, Grassley, Hagerty, Hawley, Hoeven, Hyde-Smith, Inhofe, Johnson, Kennedy, Lankford, Lee, Lummis, Marshall, McConnell, Moran, Murkowski, Paul, Portman, Risch, Romney, Rounds, Rubio, Sasse, Scott (FL), Scott (SC), Shelby, Sullivan, Thune, Tillis, Toomey, Tuberville, Wicker, Young.

NAYS—50

Table with 3 columns of names: Baldwin, Bennet, Blumenthal, Booker, Brown, Cantwell, Cardin, Carper, Casey, Coons, Cortez Masto, Duckworth, Durbin, Feinstein, Gillibrand, Hassan, Heinrich, Hickenlooper, Hirono, Kaine, Kelly, King, Klobuchar, Leahy, Lujan, Manchin, Markey, Menendez, Merkley, Murphy, Murray, Ossoff, Padilla, Peters, Reed, Rosen, Sanders, Schatz, Schumer, Shaheen, Sinema, Smith, Stabenow, Tester.

Van Hollen Warner Warnock Warren Whitehouse Wyden

The motion was rejected. The PRESIDING OFFICER (Mr. BLUMENTHAL). The Senator from Kansas.

AMENDMENT NO. 5389 TO AMENDMENT NO. 5194 Mr. MARSHALL. Mr. President, I call up my amendment No. 5389 and ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows: The Senator from Kansas [Mr. MARSHALL] proposes an amendment numbered 5389 to amendment No. 5194.

The amendment is as follows: (Purpose: To protect patient access to current and future treatments for a range of serious conditions, such as cancer, Alzheimer's disease, HIV/AIDS, Parkinson's disease, and sickle cell disease, among numerous others)

At the end of title I, add the following:

Subtitle E—Ensuring Patient Access to Drugs and Biological Products That Treat Serious Conditions

SEC. 14001. ENSURING PATIENT ACCESS TO DRUGS AND BIOLOGICAL PRODUCTS THAT TREAT SERIOUS CONDITIONS.

Section 1192(e)(3) of the Social Security Act, as added by section 11001, is amended by adding at the end the following new subparagraphs:

“(D) SIX PROTECTED CLASSES.—A covered part D drug in a category or class that is identified under section 1860D-4(b)(3)(G)(iv).

“(E) BREAKTHROUGH THERAPIES.—A drug or biological product designated under section 506(a) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 356(a)) as a breakthrough therapy and approved under section 505 of such Act (21 U.S.C. 355) or section 351 of the Public Health Service Act (42 U.S.C. 262).”.

SEC. 14002. REDUCTION OF ADDITIONAL IRS FUNDING FOR ENFORCEMENT AND OPERATIONS.

Section 10301(a)(1)(A)(i) of this Act is amended—

- (1) in subclause (II), by striking “\$45,637,400,000” and inserting “\$10,326,400,000”; and
(2) in subclause (III), by striking “\$25,326,400,000” and inserting “\$326,400,000”.

The PRESIDING OFFICER. The Senator from Kansas.

Mr. MARSHALL. Mr. President, this is a reckless inflation bill that will increase drug prices. Yes, you can write that down. Just like the ACA has driven up healthcare costs, this bill will increase drug prices.

With a limited window to recoup R&D, manufacturers will have to increase their launch prices. It will also eliminate incentives for generics to come to market and gain market share by pricing lower than the branded product.

Perhaps even worse, this bill will delay, if not eliminate, new innovative drugs for life-threatening illnesses, like Alzheimer's and cancers. This is why our amendment excludes two categories of drugs from price controls: Medicare Part D's six protected classes and the FDA's breakthrough therapy designation drugs.

By voting “yes,” you will be protecting patients with mental illness,

organ transplants, Alzheimer's, cancers, and HIV. A “no” vote is a vote to never see a cure for Alzheimer's.

Rather than a healthcare system that offers Americans breakthrough medicines, this reckless tax-and-spend bill will force Americans to settle for end-of-life care, and that is just wrong.

I yield the floor. The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, I oppose this amendment for two reasons. The first is, it would water down the new negotiations program, so it would be harder to negotiate over the most expensive drugs in Medicare today, including cancer drugs, which are at the top of our list. Second, it would water down the efforts at the Internal Revenue Service to beef up tax enforcement against wealthy tax cheats.

I would urge opposition to the Marshall amendment.

VOTE ON AMENDMENT NO. 5389

The PRESIDING OFFICER. The question is on agreeing to the amendment.

Mr. MARSHALL. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant executive clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 298 Leg.]

YEAS—50

Table with 3 columns of names: Barrasso, Blackburn, Blunt, Boozman, Braun, Burr, Capito, Cassidy, Collins, Cornyn, Cotton, Cramer, Crapo, Cruz, Daines, Ernst, Fischer, Graham, Grassley, Hagerty, Hawley, Hoeven, Hyde-Smith, Inhofe, Johnson, Kennedy, Lankford, Lee, Lummis, Marshall, McConnell, Moran, Murkowski, Paul, Portman, Risch, Romney, Rounds, Rubio, Sasse, Scott (FL), Scott (SC), Shelby, Sullivan, Thune, Tillis, Toomey, Tuberville, Wicker, Young.

NAYS—50

Table with 3 columns of names: Baldwin, Bennet, Blumenthal, Booker, Brown, Cantwell, Cardin, Carper, Casey, Coons, Cortez Masto, Duckworth, Durbin, Feinstein, Gillibrand, Hassan, Heinrich, Hickenlooper, Hirono, Kaine, Kelly, King, Klobuchar, Leahy, Lujan, Manchin, Markey, Menendez, Merkley, Murphy, Murray, Ossoff, Padilla, Peters, Reed, Rosen, Sanders, Schatz, Schumer, Shaheen, Sinema, Smith, Stabenow, Tester, Van Hollen, Warner, Warnock, Warren, Whitehouse, Wyden.

The amendment (No. 5389) was rejected.

The PRESIDING OFFICER. The Senator from Vermont.

AMENDMENT NO. 5209 TO AMENDMENT NO. 5194

(Purpose: To establish a Civilian Climate Corps.)

Mr. SANDERS. Mr. President, I call up amendment No. 5209, and I ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows: The Senator from Vermont [Mr. SANDERS], for himself and Mr. MERKLEY, proposes an amendment numbered 5209 to amendment No. 5194.

(The amendment is printed in today's RECORD under "Text of Amendments.")

The PRESIDING OFFICER. The Senator from Vermont.

Mr. SANDERS. Mr. President, the driving force behind the fight against climate change has been young people here in the United States and abroad.

They have marched. They have demonstrated. They demanded institutional disinvestment in fossil fuel companies. In short, they have fought for a world in which they and their kids and grandchildren could live in a healthy and habitable planet.

This legislation invests some \$300 billion in energy efficiency and sustainable energy, and that is a good thing. But it invests very little in giving our younger generation the opportunities to roll up their sleeves and get to work in moving our energy system away from the fossil fuel which is destroying our planet.

This amendment invests \$30 billion in a Civilian Conservation Corps, which would create 400,000 jobs for young people. They will be paid a living wage, given benefits toward higher education, and be trained for good union, clean-energy jobs.

Let us stand with the young people who have led the fight against climate change. I urge a "yes" vote for the Civilian Conservation Corps.

The PRESIDING OFFICER. The Senator from South Carolina.

Mr. GRAHAM. Mr. President, I would urge a no. This has been tried before by my colleague Senator SANDERS. This would give hundreds of thousands of people enlisting free housing, free food, transportation, educational costs.

We have a weak economy. Every time I rise to speak, we ruin the government in a different way. If you really want to help the American people, secure their border. If you want to hire anybody new, hire a Border Patrol agent, not 87,000 IRS agents, not a climate corps.

I know these are well-intentioned, but we are living in a very tenuous time for the American people, and their needs are not being met tonight. Every problem they have is being made worse. We don't need a climate corps right now, quite frankly. We need to secure a broken border before terrorists come across and kill a bunch of us. Vote no.

VOTE ON AMENDMENT NO. 5209

The PRESIDING OFFICER. The question is on agreeing to the amendment.

Mr. SANDERS. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

Mr. THUNE. The following Senator is necessarily absent: the Senator from Tennessee (Mr. BLACKBURN).

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote or change their vote?

The result was announced—yeas 1, nays 98, as follows:

[Rollcall Vote No. 299 Leg.]

YEAS—1

Sanders

NAYS—98

Baldwin	Hagerty	Peters
Barrasso	Hassan	Portman
Bennet	Hawley	Reed
Blumenthal	Heinrich	Risch
Blunt	Hickenlooper	Romney
Booker	Hirono	Rosen
Boozman	Hoeben	Rounds
Braun	Hyde-Smith	Rubio
Brown	Inhofe	Sasse
Burr	Johnson	Schatz
Cantwell	Kaine	Schumer
Capito	Kelly	Scott (FL)
Cardin	Kennedy	Scott (SC)
Carper	King	Shaheen
Casey	Klobuchar	Shelby
Cassidy	Lankford	Sinema
Collins	Leahy	Smith
Coons	Lee	Stabenow
Cornyn	Lujan	Sullivan
Cortez Masto	Lummis	Tester
Cotton	Manchin	Thune
Cramer	Markey	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Moran	Warnock
Ernst	Murkowski	Warren
Feinstein	Murphy	Whitehouse
Fischer	Murray	Wicker
Gillibrand	Ossoff	Wyden
Graham	Padilla	Young
Grassley	Paul	

NOT VOTING—1

Blackburn

The amendment (No. 5209) was rejected.

The PRESIDING OFFICER. The Senator from West Virginia.

AMENDMENT NO. 5383 TO AMENDMENT NO. 5194

(Purpose: To expedite consideration of permits and provide regulatory certainty for infrastructure and energy projects.)

Mrs. CAPITO. Mr. President, I call up my amendment No. 5383 and ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

The Senator from West Virginia [Mrs. CAPITO], for herself and Mr. INHOFE, proposes an amendment numbered 5383 to No. Amendment No. 5194.

(The amendment is printed in today's RECORD under "Text of Amendments.")

The PRESIDING OFFICER. The Senator from West Virginia.

Mrs. CAPITO. Mr. President, I rise to offer a commonsense permitting reform amendment. There has been a lot of talk and promises about a supposed deal or fixing our Nation's broken permitting system, but we have yet to see any legislative text.

My amendment delivers these reforms right now. Among these reforms

are provisions that reduce delays and environmental reviews, generally to 2 years or less, while maintaining protections. Eliminating regulatory hurdles, which are now driving higher gasoline and energy costs, and implementing the one Federal decision—these are things Democrats say they will support eventually. Let's tackle inflation, permitting, and energy supply challenges right here tonight. Let's finish the Mountain Valley Pipeline now.

Americans can't wait, and no one can build back better if we can't build anything at all. I urge my colleagues to vote yes on the amendment.

I yield the floor.

The PRESIDING OFFICER. The Senator from Delaware.

Mr. CARPER. Mr. President, I rise to speak in opposition to this amendment, which would make sweeping changes to bedrock environmental laws. This amendment would modify the regulatory authorities of the Environmental Protection Agency and multiple other Agencies. It would undermine protection of our water quality, weaken air quality protections, harm wildlife, and would have significant impacts on vulnerable communities.

At a time when we need to be moving toward stable clean energy sources, it would focus instead on fracking and would prohibit us from considering the impacts of greenhouse gas emissions in Federal decisions.

And thus, I urge my colleagues to vote no.

POINT OF ORDER

Mr. President, I raise a point of order that the pending amendment violates section 313(b)(1)(D) of the Congressional Budget Act of 1974.

The PRESIDING OFFICER. The Senator from West Virginia.

MOTION TO WAIVE

Mrs. CAPITO. Mr. President, pursuant to section 904 of the Congressional Budget Act and relevant budget resolutions, I move to waive, and I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The question is on agreeing to the motion to waive.

The clerk will call the roll.

The bill clerk called the roll.

Mr. THUNE. The following Senator is necessarily absent: the Senator from Alabama (Mr. SHELBY).

The yeas and nays resulted—yeas 49, nays 50, as follows:

[Rollcall Vote No. 300 Leg.]

YEAS—49

Barrasso	Cramer	Hyde-Smith
Blackburn	Crapo	Inhofe
Blunt	Cruz	Johnson
Boozman	Daines	Kennedy
Braun	Ernst	Lankford
Burr	Fischer	Lee
Capito	Graham	Lummis
Cassidy	Grassley	Marshall
Collins	Hagerty	McConnell
Cornyn	Hawley	Moran
Cotton	Hoeben	Murkowski

Paul	Sasse	Toomey
Portman	Scott (FL)	Tuberville
Risch	Scott (SC)	Wicker
Romney	Sullivan	Young
Rounds	Thune	
Rubio	Tillis	

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Lujan	Smith
Casey	Manchin	Stabenow
Coons	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

NOT VOTING—1

Shelby

The PRESIDING OFFICER (Mr. KELLY). On this vote, the yeas are 49, the nays are 50.

Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is not agreed to.

The point of order is sustained, and the amendment falls.

The Senator from Iowa.

AMENDMENT NO. 5421 TO AMENDMENT NO. 5194

(Purpose: To amend the Internal Revenue Code of 1986 to modify the maximum capital gains tax rate, to provide a partial exclusion for interest received by individuals, to provide inflation adjustments for certain tax benefits, and for other purposes.)

Mr. GRASSLEY. I ask to call up amendment No. 5421, and I ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The senior assistant legislative clerk read as follows:

The Senator from Iowa [Mr. GRASSLEY] proposes an amendment numbered 5421 to amendment No. 5194.

(The amendment is printed in today's RECORD under "Text of Amendments".)

Mr. GRASSLEY. It is 4:50 a.m., and I want all the people who thought that inflation was going to be transitory to understand that it is persistent, and that persistence of inflation has hurt the Tax Code that tries to help middle-class America.

So my amendment fixes this by providing inflation relief to the middle class by increasing family and education tax provisions to account for Biden inflation.

Moreover, the bill includes important savings incentives that will enable middle-class Americans to save tax-free, ensuring that they aren't taxed on phantom income resulting from inflation.

So I urge my Members to support this. Particularly when you have in this Tax Code things that benefit the rich who can afford Teslas for \$80,000, you can surely do something for middle-class America.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, unfortunately, this amendment is just bad news. This amendment lowers capital gains taxes, and it is more tax giveaways to the most fortunate.

And if you are a wealthy tax cheat, you can rest easy because Republican budget cuts at the IRS mean you can get away with breaking the law scot-free. I urge my colleagues to vote no.

Mr. GRASSLEY. Do I have some time left?

The PRESIDING OFFICER. All time has expired.

VOTE ON AMENDMENT NO. 5421

The question is on agreeing to the amendment.

Mr. GRASSLEY. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The result was announced—yeas 49, nays 51, as follows:

(Rollcall Vote No. 301 Leg.)

YEAS—49

Barrasso	Graham	Risch
Blackburn	Grassley	Romney
Blunt	Hagerty	Rounds
Boozman	Hawley	Rubio
Braun	Hoeven	Sasse
Burr	Hyde-Smith	Scott (FL)
Capito	Inhofe	Scott (SC)
Cassidy	Johnson	Shelby
Collins	Kennedy	Sullivan
Cornyn	Lankford	Thune
Cotton	Lee	Tillis
Cramer	Lummis	Toomey
Crapo	Marshall	Tuberville
Cruz	McConnell	Wicker
Daines	Moran	Young
Ernst	Murkowski	
Fischer	Portman	

NAYS—51

Baldwin	Hickenlooper	Peters
Bennet	Hirono	Reed
Blumenthal	Kaine	Rosen
Booker	Kelly	Sanders
Brown	King	Schatz
Cantwell	Klobuchar	Schumer
Cardin	Leahy	Shaheen
Carper	Lujan	Sinema
Casey	Lujan	Smith
Coons	Markey	Stabenow
Cortez Masto	Menendez	Tester
Duckworth	Merkley	Van Hollen
Durbin	Murphy	Warner
Feinstein	Murray	Warnock
Gillibrand	Ossoff	Warren
Hassan	Padilla	Whitehouse
Heinrich	Paul	Wyden

The amendment (No. 5421) was rejected.

The PRESIDING OFFICER. The Senator from Maine.

MOTION TO COMMIT WITH INSTRUCTIONS

Ms. COLLINS. Mr. President, I have a motion at the desk.

The PRESIDING OFFICER. The clerk will report.

The bill clerk read as follows:

The Senator from Maine [Ms. COLLINS] moves to commit the bill to the Committee on Finance with instructions.

Ms. COLLINS. Mr. President, I ask unanimous consent that the reading of the motion be dispensed with.

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

The motion to commit is as follows:

[Ms. COLLINS] moves to commit the bill H.R. 5376 to the Committee on Finance of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day in which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) that none of the amounts made available under section 10301 shall be used to hire any new employee until 90 percent of Internal Revenue Service employees employed as of the date of the enactment of this Act are working in person at an Internal Revenue Service office or job site.

The PRESIDING OFFICER. The Senator from Maine.

Ms. COLLINS. Mr. President, the underlying bill provides billions of dollars to the IRS to hire 87,000 additional auditors, yet more than 50 percent of the current IRS employees have yet to return to their offices or work sites.

Here are the consequences: Four out of five phone calls from taxpayers go unanswered; 21 million returns have not been processed; refunds are taking 6 months or more.

My motion would simply prohibit the IRS from using these billions of dollars to add 87,000 new employees prior to bringing 90 percent of their workforce back to the office.

I would note that that 87,000 number is more than the combined employees at the Pentagon, the State Department, the FBI, and the Border Patrol agents combined.

The PRESIDING OFFICER. The Senator's time has expired.

The Senator from Michigan.

Mr. PETERS. Mr. President, this motion is meant to delay or kill this bill. If adopted, it would harm the IRS's ability to carry out its duties by preventing the Agency from hiring new workers.

Federal employees are returning to in-person work, but Agencies need flexibility that telework and remote work provide to compete with the private sector, retain qualified workers, and serve the American people effectively.

Telework can also ensure Federal employees can continue to serve the people and stay safe if COVID variants or other public health threats disrupt in-person work.

Remote and telework options allow the IRS to hire the workforce they need across the entire country so they can crack down on tax cheats and make sure big corporations are paying their fair share.

I urge my colleagues to oppose this motion so we can pass this bill today.

ORDER OF BUSINESS

Mr. President, I ask unanimous consent that following disposition of the Collins motion to commit, the following amendments be the next Republican amendments in order: Kennedy amendment No. 5387, and Rubio motion to commit.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

The Senator from Maine.

VOTE ON MOTION

Ms. COLLINS. Mr. President, I request the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The question is on agreeing to the motion.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 302 Leg.]

YEAS—50

Barrasso	Graham	Portman
Blackburn	Grassley	Risch
Blunt	Hagerty	Romney
Boozman	Hawley	Rounds
Braun	Hoeben	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Johnson	Scott (SC)
Collins	Kennedy	Shelby
Cornyn	Lankford	Sullivan
Cotton	Lee	Thune
Cramer	Lummis	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Lujan	Smith
Casey	Manchin	Stabenow
Coons	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

The motion was rejected.

The PRESIDING OFFICER (Mr. OSSOFF). The Senator from Louisiana.

AMENDMENT NO. 5387 TO AMENDMENT NO. 5194

Mr. KENNEDY. Mr. President, I call up my amendment No. 5387 and ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The senior assistant legislative clerk read as follows:

The Senator from Louisiana [Mr. KENNEDY] proposes an amendment numbered 5387 to amendment No. 5194.

The amendment is as follows:

(Purpose: To require oil and gas lease sales in the outer Continental Shelf)

At the appropriate place in subtitle B of title V, insert the following:

SEC. 502. MANDATORY OUTER CONTINENTAL SHELF OIL AND GAS LEASE SALES.

(a) GULF OF MEXICO OIL AND GAS LEASE SALES.—

(1) REQUIREMENT.—Subject to paragraph (2), the Secretary of the Interior (acting through the Director of the Bureau of Ocean Energy Management) (referred to in this section as the “Secretary”) shall conduct not fewer than 10 area-wide oil and gas lease sales under the Outer Continental Shelf Lands Act (43 U.S.C. 1331 et seq.) during the period beginning on July 1, 2022, and ending on June 30, 2027.

(2) SCHEDULE.—Not fewer than 2 area-wide oil and gas lease sales required under paragraph (1) shall be held each year during the period described in that paragraph in the following planning areas of the Gulf of Mexico Region of the outer Continental Shelf, as described in the 2017–2022 Outer Continental Shelf Oil and Gas Leasing Proposed Final Program (November 2016):

(A) The Central Gulf of Mexico Planning Area.

(B) The Western Gulf of Mexico Planning Area.

(b) COOK INLET OIL AND GAS LEASE SALES.—The Secretary shall conduct not fewer than 1 oil and gas lease sale under the Outer Continental Shelf Lands Act (43 U.S.C. 1331 et seq.) in the Cook Inlet Planning Area of the Alaska Region of the outer Continental Shelf, as described in the 2017–2022 Outer Continental Shelf Oil and Gas Leasing Proposed Final Program (November 2016), during the period beginning on July 1, 2022, and ending on June 30, 2027.

Mr. KENNEDY. Mr. President, on March 31 of this year, my two friends Senator JOE MANCHIN and Senator MARK KELLY wrote to President Biden:

We are writing to urge you to develop and implement a new 5-year program for oil and gas production in the Gulf of Mexico without delay.

My amendment would fulfill that request and make it a congressional directive.

The PRESIDING OFFICER. The Senator from Hawaii.

Mr. SCHATZ. Mr. President, this leasing requirement would be in addition to the leasing that is already required by this bill, with 75 percent of offshore leased acres not yet being used to produce oil and gas. Opening up more acres to leasing is unnecessary. The main thing is that the passage of this amendment would jeopardize the whole package.

Therefore, I urge a “no” vote.

Mr. KENNEDY. Mr. President, do I have any time left?

The PRESIDING OFFICER. Twenty seconds.

Mr. KENNEDY. Mr. President, all my amendment does is to take Senator MANCHIN’s letter and Senator KELLY’s letter—well-written, well-reasoned—and make it a congressional directive. That is all it does.

VOTE ON AMENDMENT NO. 5387

The PRESIDING OFFICER. The question is on agreeing to the amendment.

Mrs. BLACKBURN. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 303 Leg.]

YEAS—50

Barrasso	Burr	Cotton
Blackburn	Capito	Cramer
Blunt	Cassidy	Crapo
Boozman	Collins	Cruz
Braun	Cornyn	Daines

Ernst	Lee	Sasse
Fischer	Lummis	Scott (FL)
Graham	Marshall	Scott (SC)
Grassley	McConnell	Shelby
Hagerty	Moran	Sullivan
Hawley	Murkowski	Thune
Hoeben	Paul	Tillis
Hyde-Smith	Portman	Toomey
Inhofe	Risch	Tuberville
Johnson	Romney	Wicker
Kennedy	Rounds	Young
Lankford	Rubio	

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Lujan	Smith
Casey	Manchin	Stabenow
Coons	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

The amendment (No. 5387) was rejected.

The PRESIDING OFFICER. The Senator from Florida.

MOTION TO COMMIT WITH INSTRUCTIONS

Mr. RUBIO. Mr. President, I have a motion at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The bill clerk read as follows:

The Senator from Florida [Mr. RUBIO] moves to commit the bill to the Committee on the Judiciary with instructions.

Mr. RUBIO. Mr. President, I ask unanimous consent that the reading be dispensed with.

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

The motion is as follows:

Mr. RUBIO moves to commit the bill H.R. 5376 to the Committee on the Judiciary of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day in which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) would increase funding to ensure that—

(A) prosecutors are addressing violent crime by ensuring the appropriate pretrial detention of dangerous criminals; and

(B) law enforcement is addressing crime.

Mr. RUBIO. Mr. President, I don’t think I need to tell anybody here that our work is at its best when it is focused on what people care about. Let me tell you what people care about. They don’t care as much about buying solar panels and electric cars as they do about not having to live in a community where violent crime is rampant and you have some crazy prosecutor who refuses to put people in jail, who refuses to prosecute entire categories of crime.

People are worried about that, and rightfully so. And it is happening. We have these beautiful cities that were once world-class cities that have become unlivable all over this country because we have these lunatic prosecutors that have decided that there are entire categories of crime they will not prosecute.

That is the kind of stuff we should be working on here tonight, all night long. If you want to spend all night working on something, work on that. Don't waste time on stuff that doesn't matter to real people working every single day who are not going to be driving an electric car next year or the year after that, but they might get mugged, but they might be a victim of a violent crime.

So what this does is it sends it to the Judiciary Committee and asks them, in 3 days, come back with some ideas about how you can spend just a little bit of these billions of dollars that we are throwing away on this garbage—how we can spend a little bit of that money to put criminals in jail so Americans no longer have to live in fear in their communities.

The PRESIDING OFFICER. The majority whip.

Mr. DURBIN. Mr. President, the senior Senator from Florida says we should stop our efforts on reconciliation until we put money in law enforcement. So we checked the record. When we put billions in local communities for law enforcement in the American Rescue Plan, the senior Senator from Florida voted no.

And when it came to the Omnibus bill and Byrne grants and COPS money that local organizations and law enforcement needed so they could be stronger and fight crime, 31 Republicans voted no, including the senior Senator from Florida.

So I would suggest we vote no on his amendment.

Mr. RUBIO. Mr. President, do I have time remaining?

The PRESIDING OFFICER. The Senator's time has expired.

VOTE ON MOTION TO COMMIT

The question is on agreeing to the motion.

Mr. GRASSLEY. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 304 Leg.]

YEAS—50

Table listing names of Senators who voted YEAS: Barrasso, Blackburn, Blunt, Boozman, Braun, Burr, Capito, Cassidy, Collins, Cornyn, Cotton, Cramer, Crapo, Cruz, Daines, Ernst, Fischer, Graham, Grassley, Hagerty, Hawley, Hoeven, Hyde-Smith, Inhofe, Johnson, Kennedy, Lankford, Lee, Lummis, Marshall, McConnell, Moran, Murkowski, Paul, Portman, Risch, Romney, Rounds, Rubio, Sasse, Scott (FL), Scott (SC), Shelby, Sullivan, Thune, Tillis, Toomey, Tuberville, Wicker, Young.

NAYS—50

Table listing names of Senators who voted NAYS: Baldwin, Bennet, Blumenthal, Booker, Brown, Cantwell, Cardin, Carper, Casey, Coons, Cortez Masto, Duckworth, Durbin, Feinstein, Gillibrand, Hassan, Heinrich, Hickenlooper, Hirono, Kaine, Kelly, King, Klobuchar, Leahy, Lujan, Markey, Menendez, Merkley, Murphy, Murray, Ossoff, Padilla, Peters, Reed, Rosen, Sanders, Schatz, Schumer, Shaheen, Sinema, Smith, Stabenow, Tester, Van Hollen, Warner, Warnock, Warren, Whitehouse, Wyden.

The motion was rejected. The PRESIDING OFFICER (Mr. LUJÁN). The majority whip.

ORDER OF BUSINESS

Mr. DURBIN. Mr. President, I ask unanimous consent that the following amendments be the next Republican amendments in order: 5316, Lee; 5418, Shelby; Motion to Commit, Tim Scott; 5263, Cruz; 5425, Daines; 5361, Ernst; 5360, Fischer; 5265, Cruz; 5385, Kennedy; motion to waive budget with respect to insulin; 5472, Thune; 5406 Hagerty; 5224, Portman; motion to commit, Hoeven; Cruz motion to commit on vaccines; Cruz motion to commit on targeting parents; further, that the Sanders amendment No. 5208 occur following the Scott motion to commit; and Sanders No. 5281 following the Daines amendment No. 5425.

The PRESIDING OFFICER. Without objection, it is so ordered. The Senator from Utah.

AMENDMENT NO. 5316 TO AMENDMENT NO. 5194

Mr. LEE. Mr. President, I call up my amendment No. 5316 and ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The bill clerk read as follows:

The Senator from Utah [Mr. LEE] proposes an amendment numbered 5316.

The amendment is as follows:

(Purpose: To reduce funding for home energy performance based, whole-house rebates and to provide funding for supplemental payments under the payments in lieu of taxes program)

At the appropriate place in subtitle B of title V, insert the following:

SEC. 502. SUPPLEMENTAL PAYMENTS UNDER THE PAYMENTS IN LIEU OF TAXES PROGRAM.

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2022, out of any money in the Treasury not otherwise appropriated, \$460,000,000, to remain available through September 30, 2031, to provide supplemental payments to general units of local government for each of fiscal years 2022 through 2031 under chapter 69 of title 31, United States Code, with the amount of the supplemental payment for each fiscal year to be determined by the Secretary, based on the proportional share of the payment received by the general unit of local government under that chapter for the applicable fiscal year.

SEC. 502. REDUCTION OF APPROPRIATION FOR HOME ENERGY PERFORMANCE-BASED, WHOLE-HOUSE REBATES.

Notwithstanding section 50121(a)(1), the amount appropriated under that section shall be \$3,840,000,000.

Mr. LEE. Mr. President, across the Nation, local governments are strugg-

ling to support their constituents. These frontline public servants provide for the safety and well-being of their friends and neighbors, typically using funds derived from local property taxes.

However, in many counties, these Federal neighbors of sorts don't pay property taxes, but they draw heavily on the resources made available by these local governments. Rescuing hikers, paving roads, addressing forest fires—these are just a few of the vital services that these communities honorably provide even though they receive little to no compensation for them.

My amendment would institute a supplemental PILT Program—payment in lieu of taxes—an additional PILT payment increasing funds by nearly 10 percent. It would not make these communities completely whole by providing true tax equivalency, but it would make a huge difference. If Americans want to continue to safely enjoy our national parks, monuments, forests, and general landscape, we must ensure this program, PILT, continues to serve as a reliable source of income as property taxes would were Federal lands subject to property tax.

I urge my colleagues to support this amendment.

The PRESIDING OFFICER. The Senator from Maryland.

Mr. VAN HOLLEN. Mr. President, I urge my colleagues to oppose the amendment from the Senator of Utah. This would take out one of the provisions in the bill which will directly help homeowners save money on their heating bills and on their cooling bills. It does so by giving them a rebate for home energy efficiency improvements, and then they will save for the rest of their lives in their home.

I also find it a little ironic this would put money in local governments, which our Republican colleagues said have received too much money under the American Rescue Plan, and you have been trying to claw that back.

I would urge my colleagues to stick with the provision in the bill. It is an important part of the bill that both provides consumers with savings and to address the climate crisis.

I urge my colleagues to reject the amendment.

VOTE ON AMENDMENT NO. 5316

The PRESIDING OFFICER. The question is on agreeing to the amendment.

Mr. LEE. I call for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

The result was announced—yeas 49, nays 51, as follows:

[Rollcall Vote No. 305 Leg.]

YEAS—49

Table listing names of Senators who voted YEAS: Barrasso, Blackburn, Boozman, Braun, Burr, Capito, Cassidy, Cornyn, Cotton.

Cramer	Johnson	Rounds
Crapo	Kennedy	Rubio
Cruz	Lankford	Sasse
Daines	Lee	Scott (FL)
Ernst	Lummis	Scott (SC)
Fischer	Marshall	Shelby
Graham	McConnell	Sullivan
Grassley	Moran	Thune
Hagerty	Murkowski	Tillis
Hawley	Paul	Toomey
Hoeben	Portman	Tuberville
Hyde-Smith	Risch	Wicker
Inhofe	Romney	Young

NAYS—51

Baldwin	Heinrich	Reed
Bennet	Hickenlooper	Rosen
Blumenthal	Hirono	Sanders
Blunt	Kaine	Schatz
Booker	Kelly	Schumer
Brown	King	Shaheen
Cantwell	Klobuchar	Sinema
Cardin	Leahy	Smith
Carper	Luján	Stabenow
Casey	Manchin	Tester
Collins	Markey	Van Hollen
Coons	Menendez	Warner
Cortez Masto	Merkley	Warnock
Duckworth	Murphy	Warren
Durbin	Murray	Whitehouse
Feinstein	Ossoff	Wyden
Gillibrand	Padilla	
Hassan	Peters	

The amendment (No. 5316) was rejected.

The PRESIDING OFFICER. The Senator from Alabama.

AMENDMENT NO. 5418 TO AMENDMENT NO. 5194

Mr. SHELBY. Mr. President, I call up my amendment No. 5418 and ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

The Senator from Alabama [Mr. SHELBY] proposes an amendment numbered 5418 to amendment No. 5194.

The amendment is as follows:

(Purpose: To end the President's War on Coal through the approval of coal leases)

At the end of part 6 of subtitle B of title V, add the following:

SEC. 5026 _____ MANDATORY LEASING FOR CERTAIN QUALIFIED APPLICATIONS.

(a) DEFINITIONS.—In this section:

(1) COAL LEASE.—The term “coal lease” means a lease entered into by the United States as lessor, through the Bureau of Land Management, and the applicant on Bureau of Land Management Form 3400-012.

(2) QUALIFIED APPLICATION.—The term “qualified application” means any application pending under the lease by application program administered by the Bureau of Land Management pursuant to the Mineral Leasing Act (30 U.S.C. 181 et seq.) and subpart 3425 of title 43, Code of Federal Regulations (as in effect on October 1, 2021), for which the environmental review process under the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.) has commenced.

(b) MANDATORY LEASING AND OTHER REQUIRED APPROVALS.—As soon as practicable after the date of enactment of this Act, the Secretary shall promptly—

(1) with respect to each qualified application—

(A) if not previously published for public comment, publish a draft environmental assessment, as required under the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.) and any applicable implementing regulations;

(B) finalize the fair market value of the coal tract for which a lease by application is pending;

(C) take all intermediate actions necessary to grant the qualified application; and

(D) grant the qualified application; and

(2) with respect to previously awarded coal leases, grant any additional approvals of the Department of the Interior or any bureau, agency, or division of the Department of the Interior required for mining activities to commence.

Mr. SHELBY. Mr. President, my amendment requires that the Secretary of the Interior—requires that he complete, or she, pending coal lease applications under the Bureau of Land Management.

I believe we cannot allow the Biden administration to block the mining of our own essential energy resources and building materials.

I urge my colleagues to support our coal miners and vote “yes” on this amendment.

Basically, the amendment would require that the Secretary of the Interior to complete pending coal lease processes for both metallurgical and thermal coal.

Currently, the administration has paused the Lease by Application program for Federal coal leases at the Bureau of Land Management and so forth.

It does not change the law. It simply seeks to raise revenue by accelerating and ensuring approval of leases that are currently paused by the Department of the Interior.

It makes a lot of sense to the American people, and it will put a lot of people back to work.

I urge adoption. Amen.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. MERKLEY. Mr. President, this amendment does require that the Secretary of the Interior grant leases for coal mining, but granting more leases for coal mining is going to do nothing for our coal miners today because we are in the situation where the existing coal mines are looking for more customers. That is the challenge; not more leases.

So I know that if this was something that would help the coal miners, that it would already be in this bill, given the knowledge and understanding of my colleague from West Virginia.

So jeopardizing the employment of existing coal miners is certainly not in the interest of any of us, and I urge my colleagues to vote no on this amendment.

VOTE ON AMENDMENT NO. 5418

The PRESIDING OFFICER. The question is on agreeing to the amendment.

Mr. LEE. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant executive clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 306 Leg.]

YEAS—50

Barrasso	Graham	Portman
Blackburn	Grassley	Risch
Blunt	Hagerty	Romney
Boozman	Hawley	Rounds
Braun	Hoeben	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Johnson	Scott (SC)
Collins	Kennedy	Shelby
Cornyn	Lankford	Sullivan
Cotton	Lee	Thune
Cramer	Lummis	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Luján	Smith
Casey	Manchin	Stabenow
Coons	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

The amendment (No. 5418) was rejected.

The PRESIDING OFFICER. The Senator from South Dakota.

UNANIMOUS CONSENT AGREEMENT

Mr. THUNE. Mr. President, I ask unanimous consent that all remaining votes be 10 minutes in duration.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

The Senator from South Carolina.

MOTION TO COMMIT

Mr. SCOTT of South Carolina. Mr. President, I have a motion at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The legislative clerk read as follows:

The Senator from South Carolina [Mr. SCOTT] moves to commit the bill to the Committee on Finance with an instruction to report.

Mr. SCOTT OF South Carolina. Mr. President, I ask unanimous consent that the reading be dispensed with.

The motion to commit is as follows:

Mr. SCOTT of South Carolina moves to commit the bill H.R. 5376 to the Committee on Finance of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day in which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee;

(2) eliminate additional Internal Revenue Service funding for enforcement; and

(3) establish a child opportunity tax credit for individuals that—

(A) addresses the learning loss of students as a result of prolonged school closures; and

(B) does not result in a projected revenue loss over the 10-year budget window of more than \$45,637,400,000.

The PRESIDING OFFICER. The Senator from South Carolina.

Mr. SCOTT of South Carolina. Mr. President, in this underlying bill, there is \$87 billion for the IRS. The Democrats want to make the IRS—the three

letters you never want to see in your mailbox—bigger than the Pentagon, the State Department, the FBI, and the Border Patrol combined.

Instead, what my motion does is that it would take \$45 billion from enforcement and give it to parents so that they can help their kids make up for the learning loss that occurred during the pandemic.

And oh, by the way, when you think about the size of the IRS and when you think about the enforcement, realize that according to the CBO, 90 percent of the targeting would be on household incomes under \$200,000.

I urge my colleagues to support my motion.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, once again, this sends the bill back to committee and kills Democratic efforts to reduce the cost of prescription medicine, reduce health insurance premiums, reduce carbon emissions, and crack down on wealthy tax cheats. And if you are a wealthy tax cheat, you can rest easily because Republican budget cuts at the IRS mean that you can get away with breaking the law scot-free.

I urge my colleagues to vote no.

Mr. SCOTT of South Carolina. Mr. President, how much time do I have left?

The PRESIDING OFFICER. Two seconds.

Mr. SCOTT of South Carolina. Two seconds or 22 seconds?

The PRESIDING OFFICER. Two seconds.

Mr. SCOTT of South Carolina. Mr. President, what we know already is that 9.1 percent of inflation is already ravaging middle-income Americans. I cannot believe that we will not take the time and do what is best for the American people, and especially those making under \$200,000.

VOTE ON MOTION TO COMMIT

The PRESIDING OFFICER. The question is on agreeing to the motion to commit.

Mr. SCOTT of South Carolina. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 307 Leg.]

YEAS—50

Barrasso	Ernst	McConnell
Blackburn	Fischer	Moran
Blunt	Graham	Murkowski
Boozman	Grassley	Paul
Braun	Hagerty	Portman
Burr	Hawley	Risch
Capito	Hoeben	Romney
Cassidy	Hyde-Smith	Rounds
Collins	Inhofe	Rubio
Cornyn	Johnson	Sasse
Cotton	Kennedy	Scott (FL)
Cramer	Lankford	Scott (SC)
Crapo	Lee	Shelby
Cruz	Lummis	Sullivan
Daines	Marshall	

Thune	Toomey	Wicker
Tillis	Tuberville	Young

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Lujan	Smith
Casey	Manchin	Stabenow
Cooms	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

The motion was rejected.

The PRESIDING OFFICER (Ms. CORTEZ MASTO). The Senator from Vermont.

AMENDMENT NO. 5208, AS MODIFIED, TO AMENDMENT NO. 5194

Mr. SANDERS. Madam President, I call up amendment No. 5208, as modified, and I ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The Senator from Vermont [Mr. SANDERS], for himself and Mr. MERKLEY, proposes an amendment numbered 5208, as modified, to amendment No. 5194.

The amendment is as follows:

(Purpose: To extend the special rules for the child tax credit that applied for 2021 and to increase the corporate tax rate)

At the end of title I, insert the following:

Subtitle E—Other Provisions

SEC. 14001. AMENDMENT OF 1986 CODE.

Except as otherwise expressly provided, whenever in this subtitle an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

PART 1—CHILD TAX CREDIT

SEC. 14101. EXTENSIONS AND MODIFICATIONS.

(a) EXTENSIONS.—

(1) EXTENSION OF CHILD TAX CREDIT.—Section 24(i) is amended—

(A) by striking “January 1, 2026” in the matter preceding paragraph (1) and inserting “January 1, 2026”, and

(B) by inserting “AND 2022” after “2021” in the heading thereof.

(2) EXTENSION OF PROVISIONS RELATED TO POSSESSIONS OF THE UNITED STATES.—

(A) Section 24(k)(2)(B) is amended—

(i) by striking “December 31, 2021” in the matter preceding clause (i) and inserting “December 31, 2025”, and

(ii) by striking “AFTER 2021” in the heading thereof and inserting “AFTER 2025”.

(B) Section 24(k)(3)(C)(ii) is amended—

(i) in subclause (I), by striking “in 2021” and inserting “after December 31, 2020, and before January 1, 2026” after “2021”, and

(ii) in subclause (II), by striking “December 31, 2021” and inserting “December 31, 2026”.

(C) The heading of section 24(k)(2)(A) is amended by inserting “THROUGH 2025” after “2021”.

(b) EXTENSION AND MODIFICATION OF ADVANCE PAYMENT.—

(1) IN GENERAL.—Section 7527A is amended—

(A) in subsection (b)(1), by striking “50 percent of” and inserting “100 percent (25 percent in the case of calendar year 2022) of”,

(B) in clauses (i) and (ii) of subsection (e)(4)(C), by striking “in 2021” and inserting “after December 31, 2020, and before January 1, 2026”, and

(C) in subsection (f)—

(i) in paragraph (1), by striking “or”,

(ii) in paragraph (2), by striking the period at the end and inserting “, or before October 1, 2022, or”, and

(iii) by adding at the end the following new paragraph:

“(3) any period after December 31, 2025.”.

(2) ANNUAL ADVANCE AMOUNT.—Section 7527A(b) is amended—

(A) in paragraph (1)—

(i) in subparagraph (A), by inserting “or based on any other information known to the Secretary” after “reference taxable year”,

(ii) in subparagraph (C), by inserting “unless determined by the Secretary based on any information known to the Secretary,” before “the only children”, and

(iii) in subparagraph (D), by inserting “unless determined by the Secretary based on any information known to the Secretary,” before “the ages of”, and

(B) in paragraph (3)(A)(ii), by striking “provided by the taxpayer” and inserting “provided, or known.”.

(3) MONTHLY PAYMENTS.—

(A) IN GENERAL.—Section 7527A(a) is amended to read as follows:

“(a) IN GENERAL.—The Secretary shall establish a program for making monthly payments to taxpayers in amounts equal to 1/12 of the annual advance amount with respect to such taxpayer.”.

(B) MODIFICATIONS DURING CALENDAR YEAR.—Section 7527A(b)(3), as amended by the preceding provisions of this Act, is amended—

(i) by amending subparagraph (A)(ii) to read as follows:

“(ii) any other information provided, or known, to the Secretary which allows the Secretary to more accurately estimate the amount treated as allowed under subpart C of part IV of subchapter A of chapter 1 by reason of section 24(i)(1) with respect to the taxpayer for the reference taxable year.”, and

(ii) in subparagraph (B), by striking “periodic payment” both places it appears and inserting “monthly payment”.

(C) CONFORMING AMENDMENT.—Section 7527A(c)(2) is amended by striking “subsection (b)(3)(B)” and inserting “subsection (b)(3)”.

(4) ELIGIBILITY FOR ADVANCE PAYMENTS LIMITED BASED ON MODIFIED ADJUSTED GROSS INCOME.—Section 7527A(b) is amended by adding at the end the following new paragraph:

“(6) LIMITATION BASED ON MODIFIED ADJUSTED GROSS INCOME.—

“(A) IN GENERAL.—If the modified adjusted gross income of the taxpayer for the reference taxable year exceeds the applicable threshold amount with respect to such taxpayer (as defined in section 24(i)(4)(B)), the annual advance amount with respect to such taxpayer shall be zero.

“(B) EXCEPTION FOR MODIFICATIONS MADE DURING THE CALENDAR YEAR.—Subparagraph (A) shall not apply to a reference taxable year taken into account by reason of paragraph (3)(A)(i) or subsection (c) if the taxpayer received one or more payments under subsection (a) for months in the calendar year which precede the month for which such reference taxable year will be taken into account.”.

(5) ADVANCE PAYMENTS TO PUERTO RICO RESIDENTS.—Section 7527A(e)(4) is amended—

(A) in subparagraph (A), by striking “The advance” and inserting “Except as provided in subparagraph (D), the advance”, and

(B) by adding at the end the following new subparagraph:

“(D) ADVANCE PAYMENTS TO PUERTO RICO RESIDENTS FOR CERTAIN YEARS.—For the period beginning on October 1, 2022, and ending on December 31, 2022, the Secretary may apply this section without regard to subparagraph (A)(i).”

(C) ELECTION TO APPLY INCOME PHASEOUT ON BASIS OF INCOME FROM THE PRECEDING TAXABLE YEAR.—Section 24(i) is amended by adding at the end the following new paragraph:

“(5) ELECTION TO APPLY INCOME PHASEOUT ON BASIS OF INCOME FROM THE PRECEDING TAXABLE YEAR.—In the case of a taxpayer who elects (at such time and in such manner as the Secretary may provide) the application of this paragraph for any taxable year, paragraph (4) and subsection (b)(1) shall both be applied with respect to the modified adjusted gross income (as defined in subsection (b)) for the taxpayer’s preceding taxable year.”

(D) SAFE HARBOR EXCEPTION FOR FRAUD AND INTENTIONAL DISREGARD OF RULES AND REGULATIONS.—

(1) IN GENERAL.—Section 24(j)(2)(B) is amended—

(A) by striking “qualified” each place it appears in clause (iv)(II) and inserting “qualifying”, and

(B) by adding at the end the following new clause:

“(v) EXCEPTION FOR FRAUD AND INTENTIONAL DISREGARD OF RULES AND REGULATIONS.—

“(I) IN GENERAL.—For purposes of determining the safe harbor amount under clause (iv) with respect to any taxpayer, an individual shall not be treated as taken into account in determining the annual advance amount of such taxpayer if the Secretary determines that such individual was so taken into account due to fraud by the taxpayer or intentional disregard of rules and regulations by the taxpayer.

“(II) ARRANGEMENTS TO TAKE INDIVIDUAL INTO ACCOUNT MORE THAN ONCE.—For purposes of subclause (I), a taxpayer shall not fail to be treated as intentionally disregarding rules and regulations with respect to any individual taken into account in determining the annual advance amount of such taxpayer if such taxpayer entered into a plan or other arrangement with, or expected, another taxpayer to take such individual into account in determining the credit allowed under this section for the taxable year.”

(2) ADDITIONAL MODIFICATION.—Section 24(j)(2)(B)(iv), as amended by the preceding provisions of this Act, is amended to read as follows:

“(iv) SAFE HARBOR AMOUNT.—For purposes of this subparagraph, the term ‘safe harbor amount’ means, with respect to any taxpayer for any taxable year, the sum of—

“(I) an amount equal to the product of \$3,600 multiplied by the excess (if any) of the number of qualifying children who have not attained age 6 as of the close of the calendar year in which the taxable year of the taxpayer begins, and who are taken into account in determining the annual advance amount with respect to the taxpayer under section 7527A with respect to months beginning in such taxable year, over the number of such qualifying children taken into account in determining the credit allowed under this section for such taxable year, plus

“(II) an amount equal to the product of \$3,000 multiplied by the excess (if any) of the number of qualifying children not described in clause (I), and who are taken into account in determining the annual advance amount with respect to the taxpayer under section 7527A with respect to months beginning in such taxable year, over the number of such qualifying children taken into account in de-

termining the credit allowed under this section for such taxable year.”

(E) RULES RELATING TO RECONCILIATION OF CREDIT AND ADVANCE CREDIT.—Section 24(j) is amended by adding at the end the following new paragraphs:

“(3) JOINT RETURNS.—Except as otherwise provided by the Secretary, in the case of an advance payment made under section 7527A with respect to a joint return, half of such payment shall be treated as having been made to each individual filing such return.

“(4) COORDINATION WITH POSSESSIONS OF THE UNITED STATES.—For purposes of this subsection, payments made under section 7527A include payments made by any jurisdiction other than the United States under section 7527A of the income tax law of such jurisdiction, and advance payments made by American Samoa pursuant to a plan described in subsection (k)(3)(B). In carrying out this section, the Secretary shall coordinate with each possession of the United States to prevent any application of this paragraph that is inconsistent with the purposes of this subsection.”

(F) DISCLOSURE OF INFORMATION RELATING TO JOINT FILERS AND ADVANCE PAYMENT OF CHILD TAX CREDIT.—Section 6103(e) is amended by adding at the end the following new paragraph:

“(12) DISCLOSURE OF INFORMATION RELATING TO JOINT FILERS AND ADVANCE PAYMENT OF CHILD TAX CREDIT.—In the case of an individual to whom the Secretary makes payments under section 7527A, if the reference taxable year (as defined in section 7527A(b)(2)) that the Secretary uses to calculate such payments is a year for which the individual filed an income tax return jointly with another individual, the Secretary may disclose to such individual any return information of such other individual which is relevant in determining the payment under section 7527A and the individual’s eligibility for such payment, including information regarding any of the following:

“(A) The number of specified children, including by reason of the birth of a child.

“(B) The name and TIN of specified children.

“(C) Marital status.

“(D) Modified adjusted gross income.

“(E) Principal place of abode.

“(F) Any other factor which the Secretary may provide pursuant to section 7527A(c).”

(G) REPEAL OF SOCIAL SECURITY NUMBER REQUIREMENT.—

(1) IN GENERAL.—Section 24(h) is amended by striking paragraph (7).

(2) CONFORMING AMENDMENTS.—

(A) Section 24(h)(1) is amended by striking “paragraphs (2) through (7)” and inserting “paragraphs (2) through (6)”.

(B) Section 24(h)(4) is amended by striking subparagraph (C).

(H) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraphs (2) and (3), the amendments made by this section shall apply to taxable years beginning after December 31, 2021.

(2) PAYMENTS.—

(A) The amendments made by paragraphs (1), (2), (4), and (5) of subsection (b) shall apply to payments after September 30, 2022.

(B) The amendments made by paragraph (3) of subsection (b) shall apply to payments after December 31, 2022.

(3) DISCLOSURE OF INFORMATION RELATING TO JOINT FILERS AND ADVANCE PAYMENT OF CHILD TAX CREDIT.—The amendment made by subsection (f) shall take effect on the date of the enactment of this Act.

SEC. 14102. REFUNDABLE CHILD TAX CREDIT AFTER 2022.

(a) IN GENERAL.—Section 24 is amended by adding at the end the following new subsection:

“(1) REFUNDABLE CREDIT AFTER 2022.—In the case of any taxable year beginning after December 31, 2022, if the taxpayer (in the case of a joint return, either spouse) has a principal place of abode in the United States (determined as provided in section 32) for more than one-half of the taxable year or is a bona fide resident of Puerto Rico (within the meaning of section 937(a)) for such taxable year—

“(1) subsection (d) shall not apply, and

“(2) so much of the credit determined under subsection (a) (after application of paragraph (1)) as does not exceed the amount of such credit which would be so determined without regard to subsection (h)(4) shall be allowed under subpart C (and not allowed under this subpart)”.

(b) CONFORMING AMENDMENTS RELATED TO POSSESSIONS OF THE UNITED STATES.—

(1) PUERTO RICO.—Section 24(k)(2)(B), as amended by the preceding provisions of this Act, is amended to read as follows:

“(B) APPLICATION TO TAXABLE YEARS AFTER 2022.—For application of refundable credit to residents of Puerto Rico for taxable years after 2022, see subsection (l).”

(2) AMERICAN SAMOA.—Section 24(k)(3)(C)(ii)(II), as amended by the preceding provisions of this Act, is amended to read as follows:

“(II) if such taxable year begins after December 31, 2022, subsection (l) shall be applied by substituting ‘Puerto Rico or American Samoa’ for ‘Puerto Rico’.”

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2022.

SEC. 14103. APPROPRIATIONS.

Immediately upon the enactment of this Act, in addition to amounts otherwise available, there are appropriated out of any money in the Treasury not otherwise appropriated:

(1) \$3,963,300,000 to remain available until September 30, 2026, for necessary expenses for the Internal Revenue Service to administer the Child Tax Credit, and advance payments of the Child Tax Credit, including the costs of disbursing such payments, which shall supplement and not supplant any other appropriations that may be available for this purpose, and

(2) \$1,000,000,000 is appropriated to the Department of the Treasury, to remain available until September 30, 2026, to support efforts to increase enrollment of eligible families in the Child Tax Credit, for advance payments of the Child Tax Credit, and for other tax benefits, including but not limited to program outreach, costs of data sharing arrangements, systems changes, forms changes, and related efforts, and efforts to support the cross-enrollment of beneficiaries of other programs in the Child Tax Credit, and for advance payments of the Child Tax Credit, including by establishing intergovernmental cooperative agreements with states and local governments, the District of Columbia, tribal governments, and possessions of the United States: Provided, that such amount shall be available in addition to any amounts otherwise available: Provided further, that these funds may be awarded by federal agencies to state and local governments, the District of Columbia, tribal governments, and possessions of the United States, and private entities, including organizations dedicated to free tax return preparation and low income taxpayer clinics funded under section 7526 of the Internal Revenue Code of 1986.

PART 2—CORPORATE TAX RATE

SEC. 14201. INCREASE IN CORPORATE TAX RATE.

(a) IN GENERAL.—Section 11(b) is amended to read as follows:

“(b) AMOUNT OF TAX.—

“(1) IN GENERAL.—The amount of the tax imposed by subsection (a) shall be the sum of—

“(A) 18 percent of so much of the taxable income as does not exceed \$400,000,

“(B) 21 percent of so much of the taxable income as exceeds \$400,000 but does not exceed \$5,000,000, and

“(C) 28 percent of so much of the taxable income as exceeds \$5,000,000.

In the case of a corporation which has taxable income in excess of \$10,000,000 for any taxable year, the amount of tax determined under the preceding sentence for such taxable year shall be increased by the lesser of (i) 3 percent of such excess, or (ii) \$362,000.

“(2) CERTAIN PERSONAL SERVICE CORPORATION NOT ELIGIBLE FOR GRADUATED RATES.—Notwithstanding paragraph (1), the amount of the tax imposed by subsection (a) on the taxable income of a qualified personal service corporation (as defined in section 448(d)(2)) shall be equal to 28 percent of the taxable income.”

(b) PROPORTIONAL ADJUSTMENT OF DEDUCTION FOR DIVIDENDS RECEIVED.—

(1) IN GENERAL.—Section 243(a)(1) is amended by striking “50 percent” and inserting “60 percent”.

(2) DIVIDENDS FROM 20-PERCENT OWNED CORPORATIONS.—Section 243(c)(1) is amended—

(A) prior to amendment by subparagraph (B), by striking “65 percent” and inserting “72.5 percent”, and

(B) by striking “50 percent” and inserting “60 percent”.

(c) CONFORMING AMENDMENT.—Section 1561 is amended—

(1) by amending subsection (a) to read as follows:

“(a) IN GENERAL.—The component members of a controlled group of corporations on a December 31 shall, for their taxable years which include such December 31, be limited for purposes of this subtitle to—

“(1) amounts in each taxable income bracket in the subparagraphs of section 11(b)(1) which do not aggregate more than the maximum amount in each such bracket to which a corporation which is not a component member of a controlled group is entitled, and

“(2) one \$250,000 (\$150,000 if any component member is a corporation described in section 535(c)(2)(B)) amount for purposes of computing the accumulated earnings credit under section 535(c)(2) and (3).

The amounts specified in paragraph (1) shall be divided equally among the component members of such group on such December 31 unless all of such component members consent (at such time and in such manner as the Secretary shall by regulations prescribe) to an apportionment plan providing for an unequal allocation of such amounts. The amounts specified in paragraph (2) shall be divided equally among the component members of such group on such December 31 unless the Secretary prescribes regulations permitting an unequal allocation of such amounts. Notwithstanding paragraph (1), in applying the last sentence of section 11(b)(1) to such component members, the taxable income of all such component members shall be taken into account and any increase in tax under such last sentence shall be divided among such component members in the same manner as amounts under paragraph (1).”, and

(2) by striking “ACCUMULATED EARNINGS CREDIT” in the heading and inserting “CERTAIN MULTIPLE TAX BENEFITS”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2022.

(e) NORMALIZATION REQUIREMENTS.—

(1) IN GENERAL.—A normalization method of accounting shall not be treated as being

used with respect to any public utility property for purposes of section 167 or 168 of the Internal Revenue Code of 1986 if the taxpayer, in computing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, reduces the tax reserve deficit less rapidly or to a lesser extent than such reserve would be reduced under the average rate assumption method.

(2) ALTERNATIVE METHOD FOR CERTAIN TAXPAYERS.—If, as of the first day of the taxable year that includes the date of enactment of this Act—

(A) the taxpayer was required by a regulatory agency to compute depreciation for public utility property on the basis of an average life or composite rate method, and

(B) the taxpayer’s books and underlying records did not contain the vintage account data necessary to apply the average rate assumption method,

the taxpayer will be treated as using a normalization method of accounting if, with respect to such jurisdiction, the taxpayer uses the alternative method for public utility property that is subject to the regulatory authority of that jurisdiction.

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

(A) TAX RESERVE DEFICIT.—The term “tax reserve deficit” means the excess of—

(i) the amount which would be the balance in the reserve for deferred taxes (as described in section 168(i)(9)(A)(ii) of the Internal Revenue Code of 1986, or section 167(1)(3)(G)(ii) of such Code as in effect on the day before the date of the enactment of the Tax Reform Act of 1986) if the amount of such reserve were determined by assuming that the corporate rate increases provided in the amendments made by this section were in effect for all prior periods, over

(ii) the balance in such reserve as of the day before such corporate rate increases take effect.

(B) AVERAGE RATE ASSUMPTION METHOD.—The average rate assumption method is the method under which the excess in the reserve for deferred taxes is reduced over the remaining lives of the property as used in its regulated books of account which gave rise to the reserve for deferred taxes. Under such method, if timing differences for the property reverse, the amount of the adjustment to the reserve for the deferred taxes is calculated by multiplying—

(i) the ratio of the aggregate deferred taxes for the property to the aggregate timing differences for the property as of the beginning of the period in question, by

(ii) the amount of the timing differences which reverse during such period.

(C) ALTERNATIVE METHOD.—The “alternative method” is the method in which the taxpayer—

(i) computes the tax reserve deficit on all public utility property included in the plant account on the basis of the weighted average life or composite rate used to compute depreciation for regulatory purposes, and

(ii) reduces the tax reserve deficit ratably over the remaining regulatory life of the property.

(4) TREATMENT OF NORMALIZATION VIOLATION.—If, for any taxable year ending after the date of the enactment of this Act, the taxpayer does not use a normalization method of accounting, such taxpayer shall not be treated as using a normalization method of accounting for purposes of subsections (f)(2) and (i)(9)(C) of section 168 of the Internal Revenue Code of 1986.

(5) REGULATIONS.—The Secretary of the Treasury, or the Secretary’s designee, shall issue such regulations or other guidance as may be necessary or appropriate to carry out

this subsection, including regulations or other guidance to provide appropriate coordination between this subsection, section 13001(d) of Public Law 115-97, and section 203(e) of the Tax Reform Act of 1986.

Mr. SANDERS. Madam President, pathetically, the United States has the highest child poverty rate of almost any major country on Earth, and it is especially high among young people of color. This is the wealthiest Nation on Earth; we should not have the highest rate of childhood poverty of almost any country.

The American Rescue Plan included a \$300-a-month child tax credit, which ended up lowering the child poverty rate in America by over 40 percent—over 40 percent reduction in childhood poverty, which, in my view, was an extraordinary achievement. Unfortunately for the millions of working parents who benefited from this program, it expired in December.

This amendment would restore the expanded child tax credit for 4 years and give millions of working families the opportunity to raise their children in dignity and security, and it would be fully paid for by restoring the top corporate tax rate from 21 percent to 28 percent.

Let us reduce child poverty in America. Let us demand that the largest corporations start paying their fair share of taxes.

I urge my colleagues to vote for this amendment.

The PRESIDING OFFICER. The Senator from Ohio.

Mr. BROWN. Madam President, Senator SANDERS is right. The child tax credit is one of the most important things this body did. It brought down the child poverty rate by 40 percent almost immediately. We passed it in March. The Secretary of the Treasury had it up and running by July. It made a huge difference in people’s lives.

I appreciate especially the work that Senator BENNET and also Senator BOOKER and Senator WARNOCK have done on this. But I ask my colleagues to vote no because this will bring the bill down—a very good bill. We will continue to work hard on this every step of the way.

I yield to Senator BENNET.

The PRESIDING OFFICER. The Senator from Colorado.

Mr. BENNET. Madam President, last year, we demonstrated to the American people that we don’t have to accept this outrageous, shameful level of childhood poverty in our Nation.

We have 38 out of 41 industrialized countries in the world in terms of childhood poverty. The poorest people in our country are our children. And because we passed this bill last year, we demonstrated that doesn’t have to be a permanent feature of our economy or our democracy.

We have to fight to make this enhanced child tax credit permanent, and that is what I will do with people on both sides of the aisle. But this does not advance that cause because we

could lose the underlying bill. Therefore, we should vote against the amendment.

Mr. SANDERS. Madam President.

The PRESIDING OFFICER. The Senator from Vermont.

Mr. SANDERS. If I could ask my friend from Ohio, why would passage of this amendment or getting 48 votes on this amendment bring the overall bill down?

Mr. BROWN. Madam President, Senator SANDERS, the arrangement on this is that all 50 Democrats are for this. We know every single Republican has voted against the child tax credit—not once last March but twice. We know that this is a fragile arrangement, and we have to pass it. As much as I like—

The PRESIDING OFFICER. The Senator from Ohio, all time has expired.

VOTE ON AMENDMENT NO. 5208, AS MODIFIED

The question is on agreeing to the amendment.

Mr. KING. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant executive clerk called the roll.

Mr. DURBIN. I announce that the Senator from Vermont (Mr. LEAHY) is necessarily absent.

Mr. THUNE. The following Senator is necessarily absent: the Senator from Alabama (Mr. SHELBY).

The result was announced—yeas 1, nays 97, as follows:

[Rollcall Vote No. 308 Leg.]

YEAS—1

Sanders

NAYS—97

Baldwin	Grassley	Peters
Barrasso	Hagerty	Portman
Bennet	Hassan	Reed
Blackburn	Hawley	Risch
Blumenthal	Heinrich	Romney
Blunt	Hickenlooper	Rosen
Booker	Hirono	Rounds
Boozman	Hoeben	Rubio
Braun	Hyde-Smith	Sasse
Brown	Inhofe	Schatz
Burr	Johnson	Schumer
Cantwell	Kaine	Scott (FL)
Capito	Kelly	Scott (SC)
Cardin	Kennedy	Shaheen
Carper	King	Sinema
Casey	Klobuchar	Smith
Cassidy	Lankford	Stabenow
Collins	Lee	Sullivan
Coons	Lujan	Tester
Cornyn	Lummis	Thune
Cortez Masto	Manchin	Tillis
Cotton	Markey	Toomey
Cramer	Marshall	Tuberville
Crapo	McConnell	Van Hollen
Cruz	Menendez	Warner
Daines	Merkley	Warnock
Duckworth	Moran	Warren
Durbin	Murkowski	Whitehouse
Ernst	Murphy	Wicker
Feinstein	Murray	Wyden
Fischer	Ossoff	Young
Gillibrand	Padilla	
Graham	Paul	

NOT VOTING—2

Leahy

Shelby

The amendment (No. 5208), as modified, was rejected.

The PRESIDING OFFICER. The Senator from Texas.

AMENDMENT NO. 5263 TO AMENDMENT NO. 5194

Mr. CRUZ. Madam President, I call up my amendment No. 5263 and ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report the amendment by number.

The senior assistant legislative clerk read as follows:

The Senator from Texas [Mr. CRUZ] proposes an amendment numbered 5263 to amendment No. 5194.

The amendment is as follows:

(Purpose: To strike the \$80,000,000,000 slush fund for the Internal Revenue Service to prevent the hiring of 87,000 new Internal Revenue Service employees that will surveil and audit the private account information and transaction data of innocent Americans and small businesses)

Strike part 3 of subtitle A of title I.

Mr. CRUZ. Madam President, there are a lot of bad things in this bill, but few are worse than the proposal by Democrats in this bill to double the size of the IRS and create 87,000 new IRS agents. I guarantee you citizens in every one of our States, if you ask them what do they want, they don't want 87,000 new IRS agents.

And they are not being created to audit billionaires or giant corporations; they are being created to audit you. The House Ways and Means Committee, the minority has put out an estimate that, under this bill, there will be 1.2 million new audits per year, with over 700,000 of those new audits falling on taxpayers making \$75,000 or less.

I believe, personally, we should abolish the IRS, but, at a minimum, we shouldn't make the IRS larger than the Pentagon, the State Department, the FBI, and the Border Patrol all combined. That is what the Democrats are proposing here. It is a terrible idea.

If you don't want 87,000 new IRS agents, vote yes.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Madam President, what Americans don't want is wealthy tax cheats to be able to rest easy because Republican budget cuts to the IRS mean that they can get away with breaking the law scot-free.

And I want everybody in this body to understand that, on our watch at the Finance Committee, we are watchdogging this Agency every single day because there is no evidence of what the Senator from Texas has said is going on with respect to the privacy of innocent Americans, and on our watch it is never going to.

I urge opposition.

VOTE ON AMENDMENT NO. 5263

The PRESIDING OFFICER. The question is on the amendment.

Mr. CRUZ. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 309 Leg.]

YEAS—50

Barrasso	Graham	Portman
Blackburn	Grassley	Risch
Blunt	Hagerty	Romney
Boozman	Hawley	Rounds
Braun	Hoeben	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Johnson	Scott (SC)
Collins	Kennedy	Shelby
Cornyn	Lankford	Sullivan
Cotton	Lee	Thune
Cramer	Lummis	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Lujan	Smith
Casey	Manchin	Stabenow
Coons	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

The amendment (No. 5263) was rejected.

The PRESIDING OFFICER. The Senator from Georgia.

AMENDMENT NO. 5262

(Purpose: To make health care coverage available to low-income adults in States that have not expanded Medicaid.)

Mr. WARNOCK. Madam President, I call up amendment No. 5262, and I ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The senior assistant executive clerk read as follows:

The Senator from Georgia [Mr. WARNOCK], for himself and others, proposes an amendment numbered 5262 to amendment No. 5194.

(The amendment is printed in today's RECORD under "Text of Amendments.")

Mr. WARNOCK. Madam President, I rise on behalf of nearly 4½ million Americans in 12 States, including 646,000 Georgians who, a decade after the Affordable Care Act became law, still do not have access to affordable healthcare. They are the working poor. They are being blocked by Governors and legislatures.

But, sadly, today they are being betrayed by this body. The bill we are about to pass will rightly strengthen healthcare access for millions of Americans, but how do we justify doing that while leaving the hard-working families in Georgia who gave us this power in the first place and the other 11 non-expansion States in the cold? My amendment would simply extend the same subsidies to them.

If in this bill we can extend tax relief to hedge fund managers, then, surely, we can extend tax credits as a lifeline to the working poor.

This is a moral moment. The scripture says: Woe to those who crush the poor.

I am asking my Democratic colleagues to do the right thing and close this gap.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Madam President, the Senator from Georgia is absolutely right in his description of this moral abomination where the citizens he represents have no healthcare decency. And he is right that it stems from the decisions of Republican Governors. He is talking about individuals with too much to qualify for Medicaid and not enough to get ACA subsidies.

Tragically—and I have talked with my colleague about this—to preserve the rest of this bill’s health, climate, and tax policy, it is just not possible—as much as I want it—to get this fixed today.

I will just close by saying to my colleague that I will work with him every day, day in and day out, until his citizens get the healthcare decency he so correctly calls for this morning.

Reluctantly, I oppose the amendment.

Mr. GRAHAM. I don’t want to get in the middle of you all’s fight over here, but am I supposed to read this or not?

The PRESIDING OFFICER. The Senator from South Carolina.

POINT OF ORDER

Mr. GRAHAM. The pending amendment No. 5262 offered by Senator WARNOCK contains matters outside the jurisdiction of the Finance Committee. Therefore, the amendment is extraneous, and I raise a point of order against this amendment pursuant to Section 313(b)(1)(C) of the Congressional Budget Act of 1974.

MOTION TO WAIVE

Mr. WARNOCK. Madam President, pursuant to Section 904 of the Congressional Budget Act of 1974 and waiver provisions of applicable budget resolutions, I move to waive all applicable sections of that Act and applicable budget resolutions for purposes of the pending amendment, and I ask for the yeas and the nays.

The PRESIDING OFFICER. The question is on agreeing to the motion.

Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant executive clerk called the roll.

Mr. THUNE. The following Senator is necessarily absent: the Senator from Alabama (Mr. SHELBY).

The result was announced—yeas 5, nays 94, as follows:

[Rollcall Vote No. 310 Leg.]

YEAS—5

Baldwin	Ossoff	Warnock
Collins	Sanders	

NAYS—94

Barrasso	Blumenthal	Boozman
Bennet	Blunt	Braun
Blackburn	Booker	Brown

Burr	Hoeven	Risch
Cantwell	Hyde-Smith	Romney
Capito	Inhofe	Rosen
Cardin	Johnson	Rounds
Carper	Kaine	Rubio
Casey	Kelly	Sasse
Cassidy	Kennedy	Schatz
Coons	King	Schumer
Cornyn	Klobuchar	Scott (FL)
Cortez Masto	Lankford	Scott (SC)
Cotton	Leahy	Shaheen
Cramer	Lee	Sinema
Crapo	Lujan	Smith
Cruz	Lummis	Stabenow
Daines	Manchin	Sullivan
Duckworth	Markey	Tester
Durbin	Marshall	Thune
Ernst	McConnell	Tillis
Feinstein	Menendez	Toomey
Fischer	Merkley	Tuberville
Gillibrand	Moran	Van Hollen
Graham	Murkowski	Warner
Grassley	Murphy	Warren
Hagerty	Murray	Whitehouse
Hassan	Padilla	Wicker
Hawley	Paul	Wyden
Heinrich	Peters	Young
Hickenlooper	Portman	
Hirono	Reed	

NOT VOTING—1

Shelby

The PRESIDING OFFICER (Ms. HASSAN). On this vote, the yeas are 5, the nays are 94.

Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is rejected.

The point of order is sustained and the amendment falls.

The majority whip.

ORDER OF BUSINESS

Mr. DURBIN. Madam President, I ask unanimous consent that the following amendments and motions be the next amendments and motions in order: 5265, Cruz; 5281, Sanders; 5385, Kennedy; motion to waive the budget with respect to insulin; Cruz motion to commit on vaccines; Cruz motion to commit targeting parents; and that all provisions under the previous order remain in effect.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

The Senator from Texas.

AMENDMENT NO. 5265

Mr. CRUZ. Madam President, I call up my amendment No. 5265 and ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The senior assistant executive clerk read as follows:

The Senator from Texas [Mr. CRUZ] proposes an amendment numbered 5265 to amendment No. 5194.

The amendment is as follows:

(Purpose: To provide for certain conditions on the export to China of crude oil from the Strategic Petroleum Reserve)

At the end of part 6 of subtitle B of title V, add the following:

SEC. 5026. CONDITION ON AUCTION OF CRUDE OIL FROM THE STRATEGIC PETROLEUM RESERVE.

(a) DEFINITIONS.—In this section:

(1) BIDDER.—The term “bidder” means an individual or entity bidding or intending to bid at an auction of crude oil from the Strategic Petroleum Reserve.

(2) SECRETARY.—The term “Secretary” means the Secretary of Energy.

(3) STRATEGIC PETROLEUM RESERVE.—The term “Strategic Petroleum Reserve” means

the Strategic Petroleum Reserve established under part B of title I of the Energy Policy and Conservation Act (42 U.S.C. 6231 et seq.).

(b) BIDDING REQUIREMENTS ON EXPORT OF SPR CRUDE OIL TO CERTAIN COUNTRIES.—

(1) IN GENERAL.—Notwithstanding section 161 of the Energy Policy and Conservation Act (42 U.S.C. 6241), and subject to paragraph (2), with respect to the drawdown and sale at auction of any crude oil from the Strategic Petroleum Reserve after the date of enactment of this Act, the Secretary shall require, as a condition of any such sale, that in the case of a bid submitted by a bidder that intends to export the crude oil to the People’s Republic of China, the bid will not be considered by the Secretary to be a valid bid unless the bidder has submitted a bid 10 times higher than the next highest bid received.

(2) WAIVER.—

(A) IN GENERAL.—On application by a bidder, the Secretary may waive, prior to the date of the applicable auction, the condition described in paragraph (1) with respect to the sale of crude oil to that bidder at that auction.

(B) REQUIREMENT.—The Secretary may issue a waiver under subparagraph (A) only if the Secretary determines that the waiver is in the interest of the national security of the United States.

(C) APPLICATIONS.—A bidder desiring a waiver under subparagraph (A) shall submit to the Secretary an application in such form and containing such information as the Secretary may require.

Mr. CRUZ. Madam President, this bill represents the most significant assault on U.S. energy production the Senate has ever considered.

It is designed to bankrupt every coal miner in America, to dramatically increase gas prices consumers are paying, and to permanently harm U.S. oil and gas production.

There is, however, one group Senate Democrats do not oppose having more oil, and that is the Chinese communists.

In the past year, President Biden has sold over 2 million barrels of oil to the Chinese communist Government from America’s Strategic Petroleum Reserve. That oil was paid for by U.S. taxpayers.

My bill would block the President from selling our oil to the Chinese communists.

I would note also that it was sold to a Chinese company owned by the communist government in which a significant stake was owned by a private equity firm owned in significant part by the President’s own son, Hunter Biden.

If the Democrats don’t want to see millions of barrels of U.S. oil sold to the Chinese communists, they should support my amendment.

The PRESIDING OFFICER. The Senator from Hawaii.

POINT OF ORDER

Mr. SCHATZ. Madam President, I raise a point of order that the pending amendment violates section 4106 of the concurrent resolution on the budget for fiscal year 2018, H. Con. Res. 71, of the 115th Congress, the Senate pay-as-you-go point of order.

VOTE ON MOTION TO WAIVE

Mr. CRUZ. Madam President, pursuant to section 904 of the Congressional

Budget Act and relevant budget resolutions, I move to waive, and I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The yeas and nays resulted—yeas 54, nays 46, as follows:

[Rollcall Vote No. 311 Leg.]

YEAS—54

Barrasso	Graham	Paul
Blackburn	Grassley	Portman
Blunt	Hagerty	Risch
Boozman	Hassan	Romney
Braun	Hawley	Rounds
Burr	Hoeven	Rubio
Capito	Hyde-Smith	Sasse
Cassidy	Inhofe	Scott (FL)
Collins	Johnson	Scott (SC)
Cornyn	Kennedy	Shelby
Cortez Masto	Lankford	Sullivan
Cotton	Lee	Thune
Cramer	Lummis	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Moran	Warnock
Ernst	Murkowski	Wicker
Fischer	Ossoff	Young

NAYS—46

Baldwin	Hirono	Rosen
Bennet	Kaine	Sanders
Blumenthal	Kelly	Schatz
Booker	King	Schumer
Brown	Klobuchar	Shaheen
Cantwell	Leahy	Sinema
Cardin	Lujan	Smith
Carper	Manchin	Stabenow
Casey	Markey	Tester
Coons	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warren
Feinstein	Murray	Whitehouse
Gillibrand	Padilla	Wyden
Heinrich	Peters	
Hickenlooper	Reed	

The PRESIDING OFFICER (Mr. HEINRICH). On this vote, the yeas are 54, the nays are 46.

Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is rejected.

The point of order is sustained, and the amendment falls.

The Senator from Vermont.

AMENDMENT NO. 5281 TO AMENDMENT NO. 5194

(Purpose: To modify the bill.)

Mr. SANDERS. Mr. President, I call up my amendment No. 5281 and ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The senior assistant legislative clerk read as follows:

The Senator from Vermont [Mr. SANDERS], for himself and Mr. MERKLEY, proposes an amendment numbered 5281 to amendment No. 5194.

(The amendment is printed in today's RECORD under "Text of Amendments.")

Mr. SANDERS. Mr. President, let me quote from a July 29 letter from over 350 environmental organizations, including Friends of the Earth, Food and Water Watch, and the Climate Justice Alliance, sent to President Biden and Senator SCHUMER, expressing concerns about this bill.

Any approval of new fossil fuel projects or fast-tracking of fossil fuel permitting is incompatible with climate leadership. Oil, gas,

and coal production are the core drivers of the climate and extinction crisis. There can be no new fossil fuel leases, exports or infrastructure if we have any hope of preventing ever-worsening climate crises, catastrophic floods, deadly wildfires, and more—all of which are ripping across the country as we speak. Therefore, we're calling on you to fulfill your promise to lead on climate, starting with denying approvals for the Mountain Valley Pipeline, rejecting all new federal fossil fuel leases onshore, in the Gulf of Mexico, in Alaska and everywhere else, and preventing any fast-tracked permits for fossil fuel projects.

This was from 350 environmental organizations, and I agree with those organizations.

My amendment would eliminate all of the provisions in this bill that would benefit the fossil fuel industry, including opening up to 700 million acres of public lands and waters for oil and gas drilling.

There is a reason why BP and Shell—some of the largest oil companies in this country—are supporting this bill, and it is not for a good reason.

I urge my colleagues to support the amendment.

The PRESIDING OFFICER. The Senator from South Carolina.

Mr. GRAHAM. Mr. President, in the night or day—or whatever we have been doing as the night has turned into day—of extremes, this is the most extreme idea yet, and that is saying a lot.

Senator SANDERS wants to destroy fossil fuel exploration at a time you have got to get a mortgage on your house to fill up your car. So I want you to understand what is being proposed: Shutting down American fossil fuel exploration will make us more dependent on fossil fuels that are in the hands of the bad guys. Gas is \$4.08 a gallon right now.

This is the most dangerous idea tonight, today, for the American consumer. If you are tired of paying high gas prices, then vote Republican.

VOTE ON AMENDMENT NO. 5281

The PRESIDING OFFICER. The question is on agreeing to the amendment.

Mr. SANDERS. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The bill clerk called the roll.

The result was announced—yeas 1, nays 99, as follows:

[Rollcall Vote No. 312 Leg.]

YEAS—1

Sanders

NAYS—99

Baldwin	Burr	Cortez Masto
Barrasso	Cantwell	Cotton
Bennet	Capito	Cramer
Blackburn	Cardin	Crapo
Blumenthal	Carper	Cruz
Blunt	Casey	Daines
Booker	Cassidy	Duckworth
Boozman	Collins	Durbin
Braun	Coons	Ernst
Brown	Cornyn	Feinstein

Fischer	Lummis	Schatz
Gillibrand	Manchin	Schumer
Graham	Markey	Scott (FL)
Grassley	Marshall	Scott (SC)
Hagerty	McConnell	Shaheen
Hassan	Menendez	Shelby
Hawley	Merkley	Sinema
Heinrich	Moran	Smith
Hickenlooper	Murkowski	Stabenow
Hirono	Murphy	Sullivan
Hoeven	Murray	Tester
Hyde-Smith	Ossoff	Thune
Inhofe	Padilla	Tillis
Johnson	Paul	Toomey
Kaine	Peters	Tuberville
Kelly	Portman	Van Hollen
Kennedy	Reed	Warner
King	Risch	Warnock
Klobuchar	Romney	Warren
Lankford	Rosen	Whitehouse
Leahy	Rounds	Wicker
Lee	Rubio	Wyden
Lujan	Sasse	Young

The amendment (No. 5281) was rejected.

The PRESIDING OFFICER. The Senator from Louisiana.

AMENDMENT NO. 5385 TO AMENDMENT NO. 5194

Mr. KENNEDY. Mr. President, I call up my amendment No. 5385 and ask that it be reported by number.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

The Senator from Louisiana [Mr. KENNEDY] proposes an amendment numbered 5385 to amendment No. 5194.

The amendment is as follows:

(Purpose: To provide for discounted insulin for low- and middle-income Americans)

At the appropriate place, insert the following:

SEC. ____ . PROVIDING DISCOUNTED INSULIN TO LOW- AND MIDDLE-INCOME AMERICANS.

(a) IN GENERAL.—There is appropriated to the Secretary of Health and Human Services (referred to in this section as the "Secretary"), out of any monies in the Treasury not otherwise appropriated, \$3,100,000,000 for fiscal year 2023, to remain available through September 30, 2026, for making payments to Federally-qualified health centers for purposes of covering direct costs incurred by such centers for making discounted insulin and epinephrine available to qualifying center patients, as described in subsection (b).

(b) INSULIN AND EPINEPHRINE AFFORDABILITY.—

(1) IN GENERAL.—If a Federally-qualified health center participates in the drug discount program under section 340B of the Public Health Service Act (42 U.S.C. 256b) and makes insulin or injectable epinephrine available to its patients, such center shall provide insulin and injectable epinephrine at or below the discounted price paid by the center or subgrantee of the center under the drug discount program under such section 340B (plus a minimal administration fee) to qualifying center patients through fiscal year 2026.

(2) LIMITATION.—As applicable, the cost of insulin and injectable epinephrine made available to patients pursuant to this subsection shall not exceed the cost of such insulin and injectable epinephrine pursuant to the schedule of fees or payment under section 330(k)(3)(G) of the Public Health Service Act (42 U.S.C. 254b(k)(3)(G)).

(c) PAYMENTS.—The Secretary shall make prospective quarterly payments to Federally-qualified health centers in an amount that equals the sum of the following:

(1) The product of—

(A) the number of units of insulin furnished to qualifying center patients in the previous quarter; and

(B) the direct costs of procuring and making available each such unit of insulin at the discounted rate provided for under this section.

(2) The product of—

(A) the number of units of injectable epinephrine furnished to qualifying center patients in the previous quarter; and

(B) the direct costs of procuring and making available each such unit of injectable epinephrine at the discounted rate provided for under this section.

(d) USE OF PAYMENTS.—Payments made to Federally-qualified health centers under this section shall be used for the sole purpose of covering direct costs incurred by such centers in making insulin and injectable epinephrine available to qualifying center patients under subsection (b).

(e) DEFINITIONS.—In this section:

(1) FEDERALLY-QUALIFIED HEALTH CENTER.—The term “Federally-qualified health center” has the meaning given such term in section 1905(1)(2)(B) of the Social Security Act (42 U.S.C. 1396d(1)(2)(B)).

(2) QUALIFYING CENTER PATIENT.—The term “qualifying center patient” means a patient of a Federally-qualified health center whose household income is equal to or less than 350 percent of the Federal poverty line and who—

(A) has a cost-sharing requirement under a health insurance plan for insulin or injectable epinephrine under which the patient out-of-pocket share is more than 20 percent of the total amount charged by the center for insulin or epinephrine;

(B) has a high unmet deductible under a health insurance plan; or

(C) has no health insurance.

(f) PREVENTION AND PUBLIC HEALTH FUND OFFSET.—Section 4002(b) of the Patient Protection and Affordable Care Act (42 U.S.C. 300u–11) is amended—

(1) in paragraph (6), by striking “each of fiscal years 2022 and 2023” and inserting “fiscal year 2022”;

(2) by striking paragraphs (7) and (8);

(3) by redesignating paragraph (9) as paragraph (8); and

(4) by inserting after paragraph (6) the following:

“(7) for fiscal year 2027, \$1,800,000,000; and”.

The PRESIDING OFFICER. The Senator from Louisiana.

Mr. KENNEDY. Mr. President, my amendment, which I also offer on behalf of many of my Republican colleagues, would substantially and dramatically lower the cost of insulin for millions of Americans.

As you know, we have 1,403 federally qualified healthcare centers in America, sometimes called community health centers. They have 16,000 sites of service.

My amendment would reimplement a rule that President Biden repealed. My amendment would make insulin available at federally qualified health centers for pennies on the dollar, and it would pay for itself by redirecting existing money from the ObamaCare Public Health and Prevention Fund.

The PRESIDING OFFICER. The Senator from Washington.

Mrs. MURRAY. Mr. President, lifesaving medicines don't do any good if people can't afford them. That is why it is so important that we do help people get the medicine they need, espe-

cially insulin. It is exactly why we need to pass the Inflation Reduction Act, which does take historic steps to lower costs, and it caps patients' insulin costs at \$35 a month.

If Republicans really want to help patients get insulin, they will help us get this bill signed into law instead of trying to derail it with amendments and trying to weaken the insulin provision Democrats want to pass.

We are fighting to make sure that no one has to ration their insulin and put their life at risk. I hope some Republicans will join us in working to make this lifesaving medicine affordable and pass this bill—hopefully soon—here today. But I do urge my colleagues to reject this amendment so we can get to that point.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

Mr. KENNEDY. Do I have any time left?

The PRESIDING OFFICER. You do not.

Mr. KENNEDY. Thank you.

VOTE ON AMENDMENT NO. 5385

The PRESIDING OFFICER. The question is on agreeing to the amendment.

Mr. KENNEDY. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 313 Leg.]

YEAS—50

Barrasso	Graham	Portman
Blackburn	Grassley	Risch
Blunt	Hagerty	Romney
Boozman	Hawley	Rounds
Braun	Hoeven	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Johnson	Scott (SC)
Collins	Kennedy	Shelby
Cornyn	Lankford	Sullivan
Cotton	Lee	Thune
Cramer	Lummis	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Lujan	Smith
Casey	Manchin	Stabenow
Coons	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

The amendment (No. 5385) was rejected.

The PRESIDING OFFICER. The Senator from Washington.

Mrs. MURRAY. Mr. President, I ask consent to speak for 1 minute prior to

the Senator from South Carolina moving to waive the Budget Act.

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

Mrs. MURRAY. Mr. President, 37 million people in our country have diabetes. And it is absolutely wrong that many of them cannot afford the insulin they need to live. I have heard from people in my State who risk their life and ration their insulin to make ends meet. All the while, drug companies are jacking up prices.

The cost of insulin has tripled over the last decade, and it is not like it is three times better. The reality is, the cost of insulin isn't just out of control; it is devastating people and not just seniors but workers and students and parents who are just trying to get insulin for their kids.

We have an opportunity here to make a difference and permanently cap insulin at \$35 a month. It will save money. It will save lives. This should not be a hard vote to cast. A budget waiver will continue allowing people to get insulin at \$35 a month.

I urge my colleagues on both sides of the aisle not to remove this provision from the underlying bill.

The PRESIDING OFFICER. The Senator from South Carolina.

POINT OF ORDER

Mr. GRAHAM. Mr. President, I believe this violates the rules of reconciliation. I make a point of order against page 744, line 7, through page 755, line 4, in the substitute. This language violates 313(b)(1)(D) of the Congressional Budget Act of 1974.

The PRESIDING OFFICER. The Senator from Washington.

MOTION TO WAIVE

Mrs. MURRAY. Mr. President, pursuant to section 904 of the Congressional Budget Act of 1974 and the waiver provisions of applicable budget resolutions, I move to waive all applicable sections of that act and applicable budget resolutions for purposes of the pending amendment.

I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The bill clerk called the roll.

The yeas and nays resulted—yeas 57, nays 43, as follows:

[Rollcall Vote No. 314 Leg.]

YEAS—57

Baldwin	Hassan	Murkowski
Bennet	Hawley	Murphy
Blumenthal	Heinrich	Murray
Booker	Hickenlooper	Ossoff
Brown	Hirono	Padilla
Cantwell	Hyde-Smith	Peters
Cardin	Kaine	Reed
Carper	Kelly	Rosen
Casey	Kennedy	Sanders
Cassidy	King	Schatz
Collins	Klobuchar	Schumer
Coons	Leahy	Shaheen
Cortez Masto	Lujan	Sinema
Duckworth	Manchin	Smith
Durbin	Markey	Stabenow
Feinstein	Menendez	Sullivan
Gillibrand	Merkley	Tester

Van Hollen Warner
Warnock Warner
Whitehouse Wyden

NAYS—43

Barrasso Graham
Blackburn Grassley
Blunt Hagerty
Boozman Hoeven
Braun Inhofe
Burr Johnson
Capito Lankford
Cornyn Lee
Cotton Lummis
Cramer Marshall
Crapo McConnell
Cruz Moran
Daines Paul
Ernst Portman
Fischer Risch

The PRESIDING OFFICER (Mr. KAINE). On this vote, the yeas are 57, the nays are 43.

Three-fifths of the Senate duly chosen and sworn not having voted in the affirmative, the motion is not agreed to.

The point of order is sustained, and the language will be stricken from the amendment.

The Senator from Texas.

MOTION TO COMMIT

Mr. CRUZ. Mr. President, I have a motion at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The legislative clerk read as follows:

The Senator from Texas [Mr. CRUZ] moves to commit the bill H.R. 5376 to the Committee on Homeland Security and Governmental Affairs of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day in which the Senate is not in session, with changes that— (1) are within the jurisdiction of such committee, and (2) in order to guarantee that no student is prohibited from attending school, or accrues more pandemic induced learning loss, ensure no funding be made available to enforce a COVID-19 vaccine mandate on any student eligible to attend a District of Columbia public or charter school for the 2022-2023 school year.

The motion to commit is as follows:

Mr. CRUZ moves to commit the bill H.R. 5376 to the Committee on Homeland Security and Governmental Affairs of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day in which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) in order to guarantee that no student is prohibited from attending school, or accrues more pandemic induced learning loss, ensure no funding be made available to enforce a COVID-19 vaccine mandate on any student eligible to attend a District of Columbia public or charter school for the 2022-2023 school year.

Mr. CRUZ. Mr. President, with the support of every Senate Democrat in this Chamber, schools across this country shut down over the past 2 years. Tens of millions of children were harmed.

Today, Senate Democrats will have a choice whether or not they will harm thousands of schoolkids in Washington, DC, and, in particular, whether they will harm African-American children in Washington, DC.

In DC, the rate of vaccination for students 12 to 15 is 85 percent. For Afri-

can-American students, the rate drops to 60 percent. The DC public schools have announced that any student who is not vaccinated is not allowed to come to school.

If Democrats vote no on this motion to commit, they will be voting to tell thousands of African-American students in DC: You are not allowed to come to school. Your education doesn't matter.

The right choice, to use a mantra used by Democrats often, is "your body, your choice," and we should not be denying children education because DC Democrats want to force them to get a COVID vaccine against their wishes or their parents' wishes.

The PRESIDING OFFICER. All time has expired.

The Senator from Michigan.

Mr. PETERS. Mr. President, this motion is just another effort to delay or kill this incredibly important bill and would effectively remove the requirement for students to be vaccinated against COVID-19 in DC public schools.

Vaccines have proven to be effective at preventing the spread of this harmful disease, and DC public schools now require FDA-approved COVID-19 vaccines for eligible students, just like they do for measles and hepatitis A and hepatitis B.

The requirement for DC public school students to be vaccinated against this virus was enacted by the District of Columbia's City Council, a body that was duly elected by 700,000 Americans living in our Nation's Capital. This motion would unnecessarily meddle with local, Washington, DC, government and delay or kill this vital bill we are here to pass today.

I urge my colleagues to oppose this measure.

VOTE ON MOTION TO COMMIT

The PRESIDING OFFICER. The question is on the motion.

Mr. CRUZ. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

The result was announced—yeas 49, nays 51, as follows:

[Rollcall Vote No. 315 Leg.]

YEAS—49

Barrasso Grassley Risch
Blackburn Hagerty Romney
Blunt Hawley Rounds
Boozman Hoeven Rubio
Braun Hyde-Smith Sasse
Burr Inhofe Scott (FL)
Capito Johnson Scott (SC)
Cassidy Kennedy Shelby
Cornyn Lankford Sullivan
Cotton Lee Thune
Cramer Lummis Tillis
Crapo Marshall Toomey
Cruz McConnell Tuberville
Daines Moran Wicker
Ernst Murkowski Young
Fischer Paul
Graham Portman

NAYS—51

Baldwin Heinrich Peters
Bennet Hickenlooper Reed
Blumenthal Hirono Rosen
Booker Kaune Sanders
Brown Kelly Schatz
Cantwell King Schumer
Cardin Klobuchar Shaheen
Carper Leahy Sinema
Casey Lujan Smith
Collins Manchin Stabenow
Coons Markey Tester
Cortez Masto Menendez Van Hollen
Duckworth Merkley Warner
Durbin Murphy Warnock
Feinstein Murray Warren
Gillibrand Ossoff Whitehouse
Hassan Padilla Wyden

The motion was rejected.

The PRESIDING OFFICER. The Senator from Texas.

MOTION TO COMMIT

Mr. CRUZ. Mr. President, I have a motion at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The legislative clerk read as follows:

The Senator from Texas [Mr. CRUZ] moves to commit the bill, H.R. 5376, to the Committee on the Judiciary of the Senate, with instructions to report the same back to the Senate in 3 days, not counting any day in which the Senate is not in session, with changes that, one, are within the jurisdiction of such committee and, two, would ensure that the Department of Justice does not use resources to inappropriately target parents or classify them as domestic terrorists based on their engagement with public school officials as it relates to their child's education unless such engagement with officials is already otherwise illegal.

The motion to commit is, as follows:

Mr. CRUZ moves to commit the bill H.R. 5376 to the Committee on the Judiciary of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day in which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) would ensure that the Department of Justice does not use resources to inappropriately target parents or classify them as "domestic terrorists" based on their engagement with public school officials as it relates to their child's education unless such engagement with officials is already otherwise illegal.

The PRESIDING OFFICER. The Senator from Texas.

Mr. CRUZ. Mr. President, one of the worst aspects of the Biden administration has been the deep politicization of the Department of Justice and the FBI.

We saw that with the National Association of School Boards sending a letter to the White House and to the Attorney General asking that the Biden administration target parents as domestic terrorists and use the PATRIOT Act to go after them for going to school boards and complaining about policies that are unfair to parents, including the teaching of critical race theory, including in the case of Loudoun County, a 14-year-old girl who was sexually assaulted in a bathroom, and the school covered it up.

Within 4 days of receiving that letter, the Attorney General wrote a memo directing the FBI to target parents.

Just this last week, the Director of the FBI testified at the Judiciary Committee that they had been interviewing multiple parents—moms and dads—and the House has categorized it as upward of 20 moms and dads.

This amendment says: Don't target parents as domestic terrorists—

The PRESIDING OFFICER. All time is expired.

The PRESIDING OFFICER. The majority whip.

Mr. DURBIN. Mr. President, the FBI has told us repeatedly that domestic extremism is a very real threat in America. Last November, 60 percent of America's school leaders said that someone in their schools had been verbally or physically threatened over school policy.

There is no evidence—none—that the Department of Justice is threatening the constitutional right of parents to peaceful, free speech. But there is no excuse—none—for violence against school teachers or board members.

If you believe there is nothing peaceful or legitimate about threatening teachers, school board members or their families, vote no on this amendment.

VOTE ON MOTION TO COMMIT

The PRESIDING OFFICER. The question is on agreeing to the motion.

Mr. CRUZ. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The bill clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 316 Leg.]

YEAS—50

Barrasso	Graham	Portman
Blackburn	Grassley	Risch
Blunt	Hagerty	Romney
Boozman	Hawley	Rounds
Braun	Hoeven	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Johnson	Scott (SC)
Collins	Kennedy	Shelby
Cornyn	Lankford	Sullivan
Cotton	Lee	Thune
Cramer	Lummis	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Lujan	Smith
Casey	Manchin	Stabenow
Coons	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

The motion was rejected.

The PRESIDING OFFICER (Mr. BENNET). The Senator from North Dakota.

MOTION TO COMMIT

Mr. HOEVEN. Mr. President, I have a motion at the desk.

The PRESIDING OFFICER. The clerk will report the motion.

The bill clerk read as follows:

The Senator from North Dakota [Mr. HOEVEN] moves to commit the bill to the Committee on Finance with instructions to report.

Mr. HOEVEN. I ask unanimous consent that the reading of the names be waived.

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

The motion to commit is as follows:

Mr. HOEVEN moves to commit the bill H.R. 5376 to the Committee on Finance of the Senate with instructions to report the same back to the Senate in 3 days, not counting any day in which the Senate is not in session, with changes that—

(1) are within the jurisdiction of such committee; and

(2) would prohibit the implementation of the provisions of the bill H.R. 5376 until the date on which—

(A) grocery prices (as reported by the Bureau of Labor Statistics as annual CPI-U for "food at home") decrease below the food at home annual inflation level (as reported by the Bureau of Labor Statistics for January 2021);

(B) gasoline prices (as reported by the Bureau of Labor Statistics as annual CPI-U for "gasoline (all types)") decrease below the gasoline (all types) annual inflation level (as reported by the Bureau of Labor Statistics for January 2021);

(C) diesel prices (as reported by the Bureau of Labor Statistics as annual CPI-U for "other motor fuels") decrease below the other motor fuels annual inflation level (as reported by the Bureau of Labor Statistics for January 2021);

(D) home heating oil prices (as reported by the Bureau of Labor Statistics as annual CPI-U for "fuel oil") decrease below the fuel oil annual inflation level (as reported by the Bureau of Labor Statistics for January 2021); and

(E) housing expenses (as reported by the Bureau of Labor Statistics as annual CPI-U for "shelter") decrease below the shelter annual inflation level (as reported by the Bureau of Labor Statistics for January 2021).

Mr. HOEVEN. Mr. President, the American people are hurting. Inflation has soared to the highest we have seen in 40 years, and the Consumer Price Index is now 9.1 percent. Americans are seeing increased prices on everything from the grocery store to the gas pump. Gas prices have gone up \$2.25 a gallon just since the President took office. Diesel prices since this administration took office are up \$2.81—that means 60 percent more since President Biden took office. The cost of food is up more than 12 percent.

We not only have inflation, we have our economy stagnating as well—stagflation. It is something we haven't had since the late 1970s, early 1980s. We have the resources and the capabilities to reduce that inflation to address the stagnation. This tax-and-spend bill is not the way to do it.

I ask that we return this to committee and come up with a plan that will actually get our economy going and reduce inflation. I ask for support on this motion.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, I rise in opposition to this amendment.

This, again, is about delay, about postponing, about putting off the job that needs to be done. What the focus of this bill is all about is cutting costs.

What I have said to colleagues—and my friend, the Presiding Officer of the Senate, knows this—is that our bill on prescription drugs kicks in this fall. We really kick in on the efforts to hold down price gouging when medicine is going up faster than the rate of inflation.

I urge my colleagues to oppose this. We can't afford any further delay in priorities like saving senior citizens from their medicine costs.

The PRESIDING OFFICER. The Senator from North Dakota.

Mr. HOEVEN. Mr. President, the bill increases taxes and increases spending. It will not bring down costs, and it will not bring down inflation.

VOTE ON MOTION TO COMMIT

I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 317 Leg.]

YEAS—50

Barrasso	Graham	Portman
Blackburn	Grassley	Risch
Blunt	Hagerty	Romney
Boozman	Hawley	Rounds
Braun	Hoeven	Rubio
Burr	Hyde-Smith	Sasse
Capito	Inhofe	Scott (FL)
Cassidy	Johnson	Scott (SC)
Collins	Kennedy	Shelby
Cornyn	Lankford	Sullivan
Cotton	Lee	Thune
Cramer	Lummis	Tillis
Crapo	Marshall	Toomey
Cruz	McConnell	Tuberville
Daines	Moran	Wicker
Ernst	Murkowski	Young
Fischer	Paul	

NAYS—50

Baldwin	Hickenlooper	Reed
Bennet	Hirono	Rosen
Blumenthal	Kaine	Sanders
Booker	Kelly	Schatz
Brown	King	Schumer
Cantwell	Klobuchar	Shaheen
Cardin	Leahy	Sinema
Carper	Lujan	Smith
Casey	Manchin	Stabenow
Coons	Markey	Tester
Cortez Masto	Menendez	Van Hollen
Duckworth	Merkley	Warner
Durbin	Murphy	Warnock
Feinstein	Murray	Warren
Gillibrand	Ossoff	Whitehouse
Hassan	Padilla	Wyden
Heinrich	Peters	

The motion was rejected.

PRAYER

The PRESIDING OFFICER. Pursuant to rule IV, paragraph 2, the hour of 12 noon having joyously arrived and the Senate having been in continuous session since yesterday, the Senate will suspend for a prayer from the Senate Chaplain.