

Tax treaties help the business community by minimizing uncertainty and promoting a favorable business environment. A tax convention with Chile eliminates double taxation, provides certainty, and is a natural counterpart to our free-trade agreement with Chile.

This treaty provides tools to ensure U.S. taxpayers will be treated equally and fairly in Chile. It allows them to invest and compete with the knowledge that they will not face discriminatory barriers. The treaty provides tools to help resolve tax disputes between the United States and our tax treaty partners. Without such tools, U.S. investors would have limited ability to resolve these problems on their own. It is not just businesses that will benefit from this treaty; the convention imposes reasonable limits on the amount of tax Chile can impose on U.S. persons who might live or work in Chile. Finally, this treaty will help us prevent tax fraud in Chile.

The tax convention has been held up for a decade. I am pleased that we are finally moving it forward today. I urge my colleagues to approve this Chile convention. It is a treaty, of course, and requires two-thirds vote.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. SCHUMER. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

Mr. SCHUMER. Mr. President, this treaty is not getting much attention, but it is one of the more important things we are doing in the Senate in the last month—in the last few months—because it is very important for U.S. leadership, in the things we care about in terms of climate change, clean tech, EV batteries, that we have this treaty.

The treaty is going to have lasting benefits for the United States and Chile. It expands investment in one of the most mineral-rich regions in the world—critical for making EV batteries and other clean tech. It will ensure that Chinese competitors won't continue to have the edge over U.S. companies in the race for lithium and other minerals when it comes to Chile.

The Chilean people want to be close to the United States. I see some of our Chilean representatives in the Gallery. This treaty makes us much closer because there is no double taxation for American companies when they want to invest in Chile.

Let's not forget that Chile has more lithium than any other country in the world, and lithium is one of those key elements that we need to make EV batteries and make solar panels and so many other things.

So this Chile tax treaty is very good news for American jobs, American clean energy transition, and we are strengthening our economic bonds with

a crucial ally, a vital ally, in South America.

I just had the opportunity to meet with the representatives of the Chilean Government—the Foreign Minister, the Ambassador.

I want to thank you for being here on this wonderful occasion.

I want to thank my colleagues on both sides of the aisle for doing this—Chairman MENENDEZ, Ranking Member RISCH.

This is a very important treaty that will serve the United States, Chile, and the world economy very well in the years to come.

I yield the floor.

AMENDMENT WITHDRAWN

The amendment (No. 136) was withdrawn.

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

The PRESIDING OFFICER. The question is on agreeing to the resolution of ratification?

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. DURBIN. I announce that the Senator from New Jersey (Mr. BOOKER) and the Senator from Delaware (Mr. COONS) are necessarily absent.

Mr. THUNE. The following Senator is necessarily absent: the Senator from West Virginia (Mrs. CAPITO).

The result was announced—yeas 95, nays 2, as follows:

[Rollcall Vote No. 172 Ex.]

YEAS—95

Baldwin	Hagerty	Ricketts
Barrasso	Hassan	Risch
Bennet	Heinrich	Romney
Blackburn	Hickenlooper	Rosen
Blumenthal	Hirono	Rounds
Boozman	Hoeven	Rubio
Braun	Hyde-Smith	Sanders
Britt	Johnson	Schatz
Brown	Kaine	Schmitt
Budd	Kelly	Schumer
Cantwell	Kennedy	Scott (FL)
Cardin	King	Scott (SC)
Carper	Klobuchar	Shaheen
Casey	Lankford	Sinema
Cassidy	Lee	Smith
Collins	Lujan	Stabenow
Cornyn	Lummis	Sullivan
Cortez Masto	Manchin	Tester
Cotton	Markey	Thune
Cramer	Marshall	Tillis
Crapo	McConnell	Tuberville
Cruz	Menendez	Van Hollen
Daines	Merkley	Vance
Duckworth	Moran	Warner
Durbin	Mullin	Warnock
Ernst	Murkowski	Warren
Feinstein	Murphy	Welch
Fetterman	Murray	Whitehouse
Fischer	Ossoff	Wicker
Gillibrand	Padilla	Wyden
Graham	Peters	Young
Grassley	Reed	

NAYS—2

Hawley Paul

NOT VOTING—3

Booker Capito Coons

The PRESIDING OFFICER (Mr. SCHATZ). On this vote, the yeas are 95, the nays are 2.

Two-thirds of the Senators present, a quorum being present, having voted in the affirmative, the resolution of ratification is agreed to.

The resolution of ratification agreed to is as follows:

*Resolved, (two-thirds of the Senators present concurring therein),*

**SECTION 1. SENATE ADVICE AND CONSENT SUBJECT TO RESERVATIONS AND DECLARATIONS**

The Senate advises and consents to the ratification of the Convention Between the Government of the United States of America and the Government of the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital, signed at Washington February 4, 2010, with a Protocol signed the same day, as corrected by exchanges of notes effected February 25, 2011, and February 10 and 21, 2012, and a related agreement effected by exchange of notes on February 4, 2010 (the "Convention") (Treaty Doc. 112-8), subject to the reservations of section 2 and the declarations of section 3.

**SECTION 2. RESERVATIONS**

The advice and consent of the Senate under Section 1 is subject to the following reservations, which shall be included in the instrument of ratification:

(1) Nothing in the Convention shall be construed as preventing the United States from imposing a tax under section 59A, entitled the "Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts," of the Internal Revenue Code (as it may be amended from time to time) on a company that is a resident of the United States or the profits of a company that is a resident of Chile that are attributable to a permanent establishment in the United States.

(2) Paragraph 1 of Article 23 (Relief from Double Taxation) of the Convention shall be deleted and replaced by the following:

"1. In accordance with the provisions and subject to the limitations of the law of the United States (as it may be amended from time to time without changing the general principle thereof):

a) the United States shall allow to a resident or citizen of the United States as a credit against the United States tax on income applicable to residents and citizens the income tax paid or accrued to Chile by or on behalf of such citizen or resident. For the purposes of this subparagraph, the taxes referred to in subparagraph b) of paragraph 3 and paragraph 4 of Article 2 (Taxes Covered), excluding taxes on capital, shall be considered income taxes; and

b) in the case of a United States company owning at least 10 percent of the aggregate vote or value of the shares of a company that is a resident of Chile and from which the United States company receives dividends, the United States shall allow a deduction in the amount of such dividends in computing the taxable income of the United States company."

**SECTION 3. DECLARATIONS**

The advice and consent of the Senate under section 1 is subject to the following declarations:

(1) The Convention is self-executing.

(2) In light of substantial changes made to the international provisions of the Internal Revenue Code in 2017, the Senate declares that future tax treaties need to reflect such changes appropriately, including in Article 23. Therefore, based on discussions with the U.S. Department of the Treasury, additional work is required to evaluate the policy of Article 23 in addressing relief of double taxation and to agree on whether further changes to the terms of the Article are necessary for future income tax treaties.

PRESIDING OFFICER. The Senator from Texas.

REMEMBERING KARON KAYE TINSLEY GOOLSBY

Mr. CRUZ. Mr. President, I rise today to honor an extraordinary Texan and

an incredibly dear friend. Karon Kaye Tinsley Goolsby passed away on Monday, June 19, 2023.

Kaye is someone who has been an incredible friend to me for two decades now. She lived in Katy, TX, and was married to the love of her life, Gary. Their son Greg was born in 1981. She loved her family. She loved her grandkids.

Kaye was a grassroots organizer unlike any other. Kaye was incredibly active in the Texas Federation of Republican Women and in the National Federation of Republican Women.

I still remember when I first met Kaye. It was 2004. It was at the Republican National Convention. I was a 33-year-old young lawyer. I was serving as the solicitor general in Texas, and I had hopes to run for office, but I didn't know a whole lot of people in politics. At that convention, I met Kaye.

She lit up any room she was in. She had a personality that was incandescent. As Kaye would later observe, for some reason, this kid—that would be me—just followed her everywhere she went. And at the end of the day, it wasn't complicated. Kaye knew everybody.

When I followed Kaye from one grassroots activist to another to another, Kaye would turn around and introduce me to one after the other, after the other, after the other and say: Have you met TED? Have you met TED? Have you met TED? She had the energy of an atom bomb. It was unstoppable.

Kaye became one of my very closest friends and most trusted advisers. When I first launched a campaign for attorney general of Texas, I remember sitting in Kaye's car for about 3 hours trying to convince her to come support our campaign, that I needed her. She, quite rightly, said: Are you out of your mind? You don't have the support. You don't have the money. You don't have the name ID. How on Earth can you possibly win?

My answer was: Kaye, with your support, we can do anything.

After about 3 hours, her husband Gary, who is also a dear friend, told her: Kaye, just say yes. He is going to keep asking you until you do.

She finally laughed and said yes.

That race for attorney general never ended up materializing. The vacancy we thought existed ended up not happening.

But 2 years later, I launched a campaign for U.S. Senate, and Kaye was my grassroots chairman. I will tell you, in that race, I was supposed to have no prayer. My opponent in that race was the incumbent Lieutenant Governor, who was personally worth \$200 million, who had put \$35 million of his own money in the race, and I had never been elected to anything. The last thing I was elected to was the student council. But we had a weapon unlike anything else: We had Kaye.

You have to understand, Kaye would be on three cell phones at once, calling people relentlessly. She would greet

them all the same way. She would go: Hey, sugar. And "sugar"—she could drag that second syllable out for three sentences. And she would be talking to people all over the State.

Early on in the Senate campaign, we rolled out a list of Republican women leaders in TFRW across the State who would endorse my campaign. We rolled out a list. It was like a cannon shot. It shocked everyone. That was 100 percent Kaye. That was Kaye on the phone with one after the other, after the other, saying: Trust me. This kid, he is going to do what he said.

After that, a few weeks later, we rolled out a second endorsement list with over 80 leaders of the Republican Women's Club all over the State.

In response to that release, my opponent in that race fired his campaign manager. That is how big a deal it was. He had assumed that all the Republican Women's Clubs across the State would be with him. But he did not understand that when you had Kaye working the phones, and working the phones, and working the phones—and I would travel around with Kaye from event to event to event, and she couldn't be stopped. She would take me to this person, to that person, to the next person. It was relentless.

In 2016, when I ran for President, Kaye was my national grassroots chairman. Kaye and I spent hundreds of hours on the bus together in Iowa and out on the ground in New Hampshire and South Carolina and all over the country. And, I will tell you, Kaye would talk to Republican women in every State.

Mr. President, you are from the great State of Hawaii. I guarantee you, Kaye was on the phone with Republican women in the State of Hawaii.

She had an energy that was fiery. And, boy, she could get mad. Kaye has chewed me out probably more than my wife Heidi has. She would get mad at this or that or whatever you did, and she would tell you exactly what she thought.

I remember, once, Kaye was really mad at me. I don't even remember for what. But I had to drive all the way out to her house in Katy, TX, and sit in her living room while she spent about an hour and a half explaining to me how I had screwed something up that she was mad at me for.

She also made me eat some of her homemade brownies. Kaye had a lot of wonderful gifts, but cooking was not one of them. And the brownies were pretty terrible, but I told Kaye they were delicious and I appreciated it and I took my medicine.

Kaye and I, as we were talking to Republican women's groups—I used to say all the time that "Republican women are the heart and soul"—and when I say that, Kaye, from the back of the room, would call out, "and the brains," and everyone would laugh, and I would say, "and the brains of the Republican Party."

It started off as an ad-lib joke, but it became something we said all over the

State and eventually all over the country.

Kaye had kidney disease and liver disease. She spent the last several months waiting on the list for a transplant. Kaye was a tiny lady. She needed a small liver. Several times it looked like they were going to find a liver, a kidney.

Just a few weeks ago, I got a text from Gary: It looks like we have got one. Surgery is tomorrow.

That next morning, I woke up praying for Kaye, until I got a text a couple of hours later that said the surgery fell through; the transplant wasn't a match.

I have never known someone like Kaye Goolsby. Kaye loved this country—loved it. She loved Texas. And she was so fierce and so full of life.

When Kaye passed, I texted her husband, and I later put out on Twitter—I said the angels were weeping and so am I. But I will tell you this: I have no doubt that, right now up in Heaven, Kaye Goolsby is organizing and reorganizing everything. She is going to the angels saying: This isn't right. You need to change this. You need to move this over here. We can do better.

After a long struggle with liver and kidney disease, Kaye has gone to be with the Lord. Those of us she left behind, we are hurting. We will miss her. I will still wonder, when my phone rings, if on the other end is going to be that lilting southern accent saying: "Hey, sugar." But we are going to have to wait a little while to hear it again.

This is one of my favorite pictures. You can see the joy. She could laugh. She brought that joy to everyone else. Her grandkids called her Kaye-Kaye. My daughters called her Kaye-Kaye too.

To Kaye Goolsby, my dear, dear friend, the heart and soul and the brains, we love you, Kaye.

I yield the floor.

THE PRESIDING OFFICER. The senior Senator from Washington.

#### TARIFFS

Ms. CANTWELL. Mr. President, today is a very good day for one of Washington's most famous products; that is, Washington apples. And that is because retaliatory tariffs that had been put on Washington apples in India really impacted our growers across Washington State.

I want to thank Ambassador Tai, and I want to thank the Biden administration—Secretary Raimondo especially—and I also want to thank Ambassador Garcetti for making sure that, in the negotiations leading up to today's visit by Prime Minister Modi and discussions between the United States and India, removing these retaliatory tariffs on apples was included on the list.

So, today, our growers know that they can go back to marketing a great worldwide product, our Washington apples, that had access to what at one point was a \$120 million market. This retaliatory tariff being removed will help boost sales to India. It will help