

and the only way he can secure the border is with more congressional approval.

The truth is that President Biden has been sitting on his own hands for months on end. Perhaps he should take a long, hard look in the mirror.

R&D CHANGES TO FEDERAL TAX CODE

The SPEAKER pro tempore. The Chair recognizes the gentleman from Connecticut (Mr. COURTNEY) for 5 minutes.

Mr. COURTNEY. Mr. Speaker, I want to take a minute this morning to again look at the 118th Congress, which just completed its first year of operation last December, and it was sadly the least productive Congress in memory.

Thirty-one bills were enacted during that first year of the 118th Congress. Again, that is a fraction of the number of bills that have been introduced in this Congress. That now surpasses 7,000 bills which were introduced in the House and a comparable number in the Senate.

Obviously, much of the year was consumed with a lot of interparty fighting with the majority party, but now with really a year left, it is our duty to try and find bipartisan measures that are actually going to help this country and address real problems for Americans.

The good news is, a week ago Friday, the Ways and Means Committee reported out H.R. 7024, which is a bill aimed at making corrections and improvements to the Tax Code that are long overdue.

There are three basic pieces to it.

Number one, it reinstated the child tax credit, which had been wiped out after ARPA expired. This will basically take roughly half a million children out of poverty. Low-income families don't qualify for the full value of the child tax credit. Thankfully, the two sides came together to come up with a meaningful fix. We really have more work to do, because the initial version that was part of ARPA actually cut child poverty in this country in half.

The second thing it did is it expanded the low-income housing tax credit. We have a desperate need for more housing supply in this country, and this will stimulate more investment by developers to build more housing.

I want to be clear. Those units that will benefit from this will be mixed income and will benefit working families and folks who are desperate to find affordable places to live.

Mr. Speaker, what I really want to talk about is the research and development tax deduction, which, in 2017, when the tax law was passed, which I opposed at the time, it basically took the research and development expensing mechanism that had been on the books since 1954, which allowed businesses to write down the investments that they did in new products, processes, workforce innovation, and basically forced them to have to spread it

out over 5 years, causing a huge hardship for small businesses, particularly small manufacturers.

I have a poster next to me from the Westminster Tool company in Plainfield, Connecticut. I visited it a few days ago. This is a firm with 35 workers. Again, a family-owned business. They do great work in terms of medical device manufacturing. They also make aerospace parts that go into our F-35 program that is so critical to the Air Force and the Navy.

When this new expensing mechanism went into effect, it is almost hard to believe this, but their tax bill went up 355 percent. Again, for companies like this, who don't have cash reserves to continue innovating in terms of new products and processes, which Westminster Tool does, this is basically a wipeout in terms of their ability to invest.

This is showing up across the country. It was a terrible decision back in 2017. This bill will resume having the annual expensing mechanism, which will allow this company—and this is a picture with Ray Coombs, who is to my immediate right there, the owner, and his two daughters and his son, Colby, who are running the business. Behind him is the president of the Eastern Manufacturing Alliance, which has been desperately asking Congress to go back and fix this ridiculous change which took place in the 2017 tax bill.

So, again, this is a pro-growth measure, which is going to allow companies like this to get back on track in terms of innovation, which is so important for us in keeping ahead of our global competitors and creating jobs—good jobs, skilled jobs. Westminster Tool has been just an absolute shining example of why we need to make this change.

Hopefully, we are going to get this across the finish line and make sure that, again, the problem is fixed. We could do more; there is no question about it. But the fact of the matter is, in this Congress, we have to take us where we can and victories where we can to address real problems for companies like Westminster Tool.

ENFORCEMENT OF BORDER SECURITY LAWS

The SPEAKER pro tempore. The Chair recognizes the gentleman from New York (Mr. LALOTA) for 5 minutes.

Mr. LALOTA. Mr. Speaker, Congress writes the laws, and the executive branch enforces them.

Let me say that again, Mr. Speaker. Congress writes the laws, and the executive branch enforces them.

At least that is what we teach our kids, and that has been the norm throughout our Nation's history. Yet President Biden and Secretary Mayorkas have refused to enforce our Nation's border security laws.

Now, as House Republicans are poised to impeach Secretary Mayorkas for his willful and systematic refusal to en-

force our Nation's border security laws, President Biden feigns that Congress must pass even more border security laws before he can act.

It is a sad attempt to shift blame, Mr. Speaker. If the President truly wanted to secure our border, by a stroke of a pen, he could reinstate remain in Mexico. President Biden could cancel the mass parole of unvetted migrants into the United States. He could cease repositioning border agents away from the border, and he could resume border wall construction.

But, Mr. Speaker, we know the President is not going to do that. The President should do that, and he should start today by enforcing our border security laws, but, sadly, he won't, and he should not be able to shift blame to anybody else.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until 2 p.m. today.

Accordingly (at 12 o'clock and 12 minutes p.m.), the House stood in recess.

□ 1400

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mrs. MILLER of Illinois) at 2 p.m.

PRAYER

The Chaplain, the Reverend Margaret Grun Kibben, offered the following prayer:

Gracious and merciful God, receive our prayers and our purpose for this day. We begin with the best of intentions, renewed by the rest of the weekend, asking Your blessing as we tackle the challenges laid before us in the week ahead.

Hear our prayer that we remain committed to doing the right thing, and bless our desire to bring careful thought to do what is pleasing to You, taking pains to remain true to honest things, true not only in Your eyes, but in the eyes of the people we serve.

In this may we prove faithful to loving You with our whole heart, with all our soul, with all our strength, and with our whole mind.

And may the work of our hands and the intentions of our truest self serve as worthy proof that our love for our neighbor is no less than that for our own selves.

Lead us, O Lord, in the living of this day, we pray in Your most holy name. Amen.

THE JOURNAL

The SPEAKER pro tempore. The Chair has examined the Journal of the last day's proceedings and announces to the House the approval thereof.

Pursuant to clause 1 of rule I, the Journal stands approved.

PLEDGE OF ALLEGIANCE

The SPEAKER pro tempore. Will the gentleman from South Carolina (Mr. WILSON) come forward and lead the House in the Pledge of Allegiance.

Mr. WILSON of South Carolina led the Pledge of Allegiance as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

AMERICANS MURDERED BY IRANIAN PUPPETS

(Mr. WILSON of South Carolina asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. WILSON of South Carolina. Madam Speaker, Americans are saddened by the deaths and injuries of U.S. servicemembers yesterday in the Middle East. My thoughts and prayers are with the families. Americans are sitting ducks for primary attacks that are occurring abroad and at home because of policies of appeasement.

A key priority is to provide the necessary tools and support for our military who so bravely protect American families. The Biden appeasement toward Iran and its terrorist puppets has resulted in inexcusable failure.

A circumstance that I particularly appreciate, I am the father of four sons who have served in Iraq, Egypt, and Afghanistan, and my recognition of this tragedy is enhanced.

Biden and Harris should resign to reverse the policies of appeasement which have exposed all American military worldwide to attacks.

In conclusion, God bless our troops who successfully protected America for 20 years as the global war on terrorism continues moving from the Afghanistan safe haven to America with Biden open borders for terrorists. It is sadly clear that there will be more 9/11 attacks across America imminent in our country as warned by the FBI.

NATIONAL POVERTY IN AMERICA AWARENESS MONTH

(Ms. PLASKETT asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. PLASKETT. Madam Speaker, this month of January has been National Poverty in America Awareness Month. The grim reality is that over 40 million Americans, including nearly 20 percent of individuals in my home of the Virgin Islands and 30 percent of children there, live in poverty. This issue is not an inevitability, but a crisis that we have the power to resolve.

Poverty manifests not only through hunger, but also limited education, social discrimination, desperation, which leads to crime, and diminished demo-

cratic participation. Tragically, communities of color and people living in territories face even greater disadvantages.

It is disheartening to see a lack of concerted effort and poverty alleviation in this House. Many of my Republican colleagues, fixated on political stunts and threatening critical funding cuts, have diverted attention from this pressing issue.

We must prioritize bipartisan collaboration, whether it is the border or hunger in our own land, over political posturing. We must unite in our commitment to eradicate poverty, uplift every citizen, and guarantee a prosperous future for people across our land.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK,
HOUSE OF REPRESENTATIVES,
Washington, DC, January 25, 2024.

Hon. MIKE JOHNSON,
The Speaker, House of Representatives,
Washington, DC.

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on January 25, 2024, at 3:52 p.m.

That the Senate agreed to S. Con. Res. 26.

That the Senate passed S. 2853.

That the Senate passed S. 3646.

Appointment:

Heath Information Technology Advisory Committee.

Board of Trustees of the John C. Stennis Center for Public Service Training and Development.

Washington's Farewell Address.

With best wishes, I am,

Sincerely,

KEVIN F. MCCUMBER,
Acting Clerk.

COMMUNICATION FROM THE SERGEANT AT ARMS

The SPEAKER pro tempore laid before the House the following communication from the Sergeant at Arms of the House of Representatives:

OFFICE OF THE SERGEANT AT ARMS,
HOUSE OF REPRESENTATIVES,
Washington, DC, January 29, 2024.

Hon. MIKE JOHNSON,
Speaker, House of Representatives,
Washington, DC.

DEAR MISTER SPEAKER: This is to notify you formally, pursuant to Rule VIII of the Rules of the House of Representatives, that the Office of the Sergeant at Arms for the House of Representatives has been served with a grand jury subpoena for documents issued by the U.S. Department of Justice.

After consulting with the Office of General Counsel, I have determined that compliance with the subpoena is consistent with the rights and privileges of the House.

Sincerely,

WILLIAM P. MCFARLAND,
Sergeant at Arms of the House of Representatives.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess subject to the call of the Chair.

Accordingly (at 2 o'clock and 7 minutes p.m.), the House stood in recess.

□ 1600

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Ms. DE LA CRUZ) at 4 p.m.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or votes objected to under clause 6 of rule XX.

The House will resume proceedings on postponed questions at a later time.

SAFE AND SMART FEDERAL PURCHASING ACT

Mr. DONALDS. Madam Speaker, I move to suspend the rules and pass the bill (H.R. 5528) to evaluate the impact of the lowest price technically acceptable source selection process on national security, and for other purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5528

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Safe and Smart Federal Purchasing Act".

SEC. 2. REVIEW TO DETERMINE THE IMPACT OF THE LOWEST PRICE TECHNICALLY ACCEPTABLE SOURCE SELECTION PROCESS ON NATIONAL SECURITY.

(a) REVIEW.—The Director shall review the procurement management practices of Defense and Civilian agencies to determine whether the provisions of section 15.101-2 of the Federal Acquisition Regulation have created any national security risk.

(b) REPORT.—Not later than 180 days after the enactment of this Act, the Director shall submit a report on the results of the review under subsection (a) to—

(1) the Committee on Oversight and Accountability of the House of Representatives; and

(2) the Committee on Homeland Security and Governmental Affairs of the Senate.

(c) DEFINITIONS.—In this section:

(1) DEFENSE AND CIVILIAN AGENCY.—The term "Defense and Civilian agency" has the meaning given the term "agency" in section 133 of title 41, United States Code.

(2) DIRECTOR.—The term "Director" means the Director of the Office of Management and Budget.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Florida (Mr. DONALDS) and the gentleman from Maryland (Mr. RASKIN) each will control 20 minutes.