

since been abandoned, literally, by the Biden administration. They say it is not their problem. They don't need to know whether they are going to school, whether they are getting the healthcare they need, or whether they are being trafficked for sex or involuntary servitude.

Secretary Mayorkas, as the agent of the Biden administration responsible for this, has willfully and systemically refused to enforce our immigration laws. He has taken a bad situation and actually accomplished an amazing feat: He has actually made it worse, not better.

Not only that, he has violated the public trust by repeatedly lying under oath to Congress and the American people.

If these aren't impeachable offenses, I don't know what would qualify.

Secretary Mayorkas must be held responsible for his actions, and I am glad our colleagues in the House took the first step toward public accountability. The ball will soon land in the Senate's court, and it is alarming that we are hearing from the Senate majority leader and our Democratic colleagues that they are preparing not to hold a trial—which is what the Constitution and Senate rules require—but rather to sweep it under the rug without ever even holding a trial. That would mark the first time in American history that has happened and establish a dangerous new precedent.

It is not too late, though, for our Democratic colleagues to abandon this misguided plan. But if they move forward, they should know that Republicans will use every tool available to us to try to force a full trial. Republican Senators are preparing points of order to prevent Democrats from violating the Constitution and Senate rules. But, of course, we are realists. We understand that if all 51 Democrats stand together, they could run rough shod over the Constitution and those same Senate rules.

I plan to raise a point of order on the increased number of encounters with illegal immigrants that happened to be on the Terror Watchlist. These sorts of encounters used to be extremely uncommon. During the Trump administration, Border Patrol didn't encounter more than six suspected terrorists in a given year. When President Biden and Secretary Mayorkas took over, that changed dramatically.

Last year alone, Border Patrol encountered 172 suspected terrorists, more than 98 percent of them from across the southern border. We don't even know, out of the 1.8 million, how many more people who are on the Terrorist Watchlist simply evaded law enforcement. So there could be—probably are—many, many more.

Making matters worse, at least some of these individuals have actually been released by the Biden administration into the interior of the United States. Last week, for example, NBC news reported that an Afghan migrant on the

Terror Watchlist who was arrested by Border Patrol is now roaming freely in the United States. He was first apprehended last March for illegally crossing the border. Agents suspected that something was up, but they lacked enough information to reach a conclusion about whether he actually was or was not on that list. But rather than detain him while they attempted to verify his identity, Customs and Border Protection released him. Making matters worse, they didn't even notify Immigration and Customs Enforcement about his potential terrorist ties.

Border Patrol, of course, works at the border; Immigration and Customs Enforcement is the one that enforces immigration law in the interior of the country, including repatriating or returning people who have made their way illegally or who otherwise are a threat to public safety.

Well, ICE—Immigration and Customs Enforcement—simply waived him into the interior of the United States under the Biden administration's misguided policy called Alternatives to Detention Program. In other words, rather than detain dangerous people at the border, the Biden administration program is simply to release them. This same program actually allows these same individuals to apply for asylum, to receive a work authorization, and to fly within the interior of the United States. In other words, it does not restrict their activities one bit.

It wasn't until February of this year, nearly 1 year after he was first arrested, that ICE was alerted about this individual's potential terrorist ties. ICE agents released the man in San Antonio in late February, and he appeared before an immigration judge in Texas last month. But for some inexplicable reason, ICE withheld from the judge information about the individual's potential terrorist ties. So without that information, the judge released the man on bond to wait his date in court in a year. Today, this man who is believed to be linked to an Afghan terror group is roaming freely in the United States. He could be anywhere.

But this is just one example among hundreds or more, perhaps even thousands or more, of the many dangers Secretary Mayorkas has created and facilitated for the American people.

So when the House votes on Articles of Impeachment, the Senate has a duty not only to be sworn as jurors—as we have done two times fairly recently—but also to call witnesses and hear arguments to understand how the Secretary's actions have impacted our country.

And I would hope that Secretary Mayorkas, if he thinks he has nothing to hide, nothing to be ashamed of, that he would welcome the opportunity to defend and explain his actions. If he and our Democratic colleagues believe he has done nothing wrong, they have nothing to be afraid of. But, of course, we all know and the country knows better.

ISRAEL

Madam President, on another matter, as we all know over the weekend Iran dramatically escalated its twilight war against Israel and the West. Tehran fired more than 300 drones and ballistic missiles at the Jewish State. These were launched from Iranian soil, as well as by proxy groups in Iraq, Syria, and Yemen.

For years, Iranian proxies have launched attacks on Israel, and a number of terrorist groups—including Hamas, Hezbollah, and Houthis—are the means by which Iran has prosecuted this war against Israel and the West.

This weekend's attacks were a stunning escalation because this is the first time that these attacks have been directly from Iranian soil against Israel.

But despite the impressive firepower, the impact of the barrage proved to be minimal. An Israeli military base sustained minor damage, and several people were injured, but so far no fatalities have been reported—amazing given the firepower directed at Israel.

Iran's failure to devastate Israel was not just a stroke of good luck; it was the direct result of Israel's strong defense, supported by the United States and others, and its close cooperation and work with its allies. The vast majority of threats were intercepted outside of Israeli airspace, demonstrating the effectiveness of Israel's air defense systems.

And a number of Israel's partners and allies—including the United States, the United Kingdom, France, and several Gulf countries—aided Israel's defense against the direct fire coming from Iran.

On Saturday, President Biden quickly condemned Iran's attack, and he spoke with Prime Minister Netanyahu to reaffirm America's ironclad commitment to the security of Israel. So far so good.

But despite that encouraging and entirely appropriate statement, media reports indicate that President Biden's support may not be as resolute as those words indicate. Axios reported that President Biden told Prime Minister Netanyahu that the United States will not—will not—support Israel's counterstrikes against Iran. In other words, any attempt to impose consequences on Iran for raining down 300 drones and ballistic missiles on Israel will go unanswered.

That is hardly an example of ironclad support. By attaching conditions to America's commitment, President Biden has undermined deterrence. He has shown that his administration is more concerned about placating the Supreme Leader than in protecting Israel. And when it comes to Iran, there is simply no benefit to applying anything less than maximum pressure because it is the only thing that the Supreme Leader understands.

Iran, after all, is a No. 1 state sponsor of terrorism and one of our country's most brazen and dangerous adversaries,

working deliberately and continuously toward acquiring nuclear weapon capability.

Tehran is testing the limits to see how far it can push, and President Biden has consistently failed to push back on the Iranian regime. Given the President's tepid response, Congress needs to take action soon to provide Israel with the military aid it needs to defend its sovereignty.

After all, more than 6 months have passed since Hamas terrorists attacked Israeli civilians, and the United States has failed to act on their request for assistance. It was last November, less than a month after the October 7 attack, that the House actually passed a \$14 billion aid bill for Israel. That was last November. But, regrettably, the majority leader refused to even put that bill on the Senate floor. We could have provided aid to Israel 5 months ago, but the majority leader wouldn't allow Senators to proceed to debate, amend, or even vote on that legislation.

It is true that the Senate did pass a security supplemental in February that includes support for Israel, as well as Ukraine and partners in the Indo-Pacific, but, so far, that bill has not gone anywhere in the House. I hope that will change soon.

Given Iran's escalation this weekend, we need to find a path forward to deliver that necessary aid to Israel and our other allies who have been invaded by authoritarian governments. Tensions in the Middle East continue to escalate and a regional war between Iran and Israel is no longer unthinkable. We need to take action as soon as possible to provide Israel with the material support it needs to defend its democracy and not place handcuffs on their ability to establish deterrence against the Iranian regime.

I yield the floor.

THE PRESIDING OFFICER (Ms. BUTLER). The Senator from Oregon.

TAX RELIEF FOR AMERICAN FAMILIES AND WORKERS ACT

Mr. WYDEN. Madam President, it is Tax Day in America, and millions of parents and thousands of small, innovative business owners are now wondering why Senate Republicans are sitting on bipartisan legislation that would help them get ahead.

Here is what Americans at home and small business owners trying to make payroll need to know. The bill on offer in the Senate is the Tax Relief for American Families and Workers Act. I proposed it with Chairman JASON SMITH of the House Ways and Means Committee in January. It is a combination of ideas from both sides of the aisle. It expands the child tax credit, focusing on kids from low-income families. It ends the long-running discrimination against low-income families with more than one kid, few of whom can claim the credit for each of their kids. You can't have three or four kids dividing up one pair of sneakers, but that is kind of the way it works today.

Our proposal beefs up the incentive for research and development and investments in new things like new equipment and software. Just today, the Senate Finance Committee released new data that we have received from the Treasury Department on the calamity facing small businesses if the Senate doesn't pass this bipartisan bill. According to the Treasury Department, 3.8 million small businesses claimed bonus appreciation of the research and development deduction in 2021. They will be left hurt if the Senate doesn't pass the bill.

The situation is especially dire for the small businesses that are hyperfocused on innovation through research and development. Every Member of this body talks about making sure those businesses can compete with China, and a lot of the small businesses that are going to get hurt, if this doesn't pass, are startups that have the potential to grow into economic powerhouses. Many of them operate in fields where our economy competes directly with China and other countries around the world.

This isn't just a handful of businesses scattered here and there. The Treasury Department identified 10,000 of the small businesses from all over the country. Their operating costs are dominated by research and development, but the biggest tax incentive for research and development is now one-fifth as valuable to them as it used to be. That is because of changes that were made by Republicans during the Trump administration. Right now, a lot of these research and development small businesses are telling every Senator who will listen that they may not survive if the Senate fails to act.

In addition to small businesses, the bill will boost low-income housing, adding more than 200,000 new units across the country. And, incredibly, it is paid for by shutting down a pandemic-era tax program that is just riddled with fraud.

Congress has some difficult tax debates. There is a big one coming up in 2025. This bill, according to 357 Members of the other body—this bill—is the easy stuff. The list of groups supporting this bill is so broad that it almost takes your breath away: progressive economic groups, conservative economic groups, parents' coalitions, pro-life organizations, anti-poverty groups, small business advocates, manufacturers. I can just go on and on into the night describing all of the members of this coalition that spans the political spectrum who just want to stand up for kids and small businesses and people who want a roof over their heads. They want to see this bill become law, and they want to see it become law now.

In January, the bill sailed through the Ways and Means Committee with no strong opposition, and it sailed through the House, as I said, with 357 votes in favor. These days you can't get 357 Members of the House of Rep-

resentatives to vote for apple pie and sunshine. The bill came over to the Senate, and it has now been sitting for 10 weeks.

I am here to state that I have talked to a number of Senate Republicans who like this bill very much. Some Senate Republicans objected to a provision in the bill that deals with what is called a lookback. That provision deals with the flexibility for families to claim the child tax credit using their income from the previous few months. Senate Republicans claim it would disincentivize work.

The people we hire to do analysis of these matters, the Joint Committee on Taxation, disagrees. Conservative experts from the Tax Foundation, Americans for Tax Reform, and the American Enterprise Institute disagree. They all said the bill wouldn't have an impact on work.

Regardless, I told my Republican colleague on the Finance Committee, Senator CRAPO, I would be willing to drop the lookback policy. We said: We will take an alternative approach that ensures that we get the same cut in child poverty, and nobody would say it affected work. I also offered to add additional policies that Senate Republicans had talked about and advocated for before. That offer that I made, based on my conversations with colleagues on the other side of the aisle, was unacceptable. The changes that our colleague from Idaho, Senator CRAPO, asked for would have destroyed any chance of passing the bill and left way too many kids living in poverty. The offer I received from the other side of the aisle would not have gotten a single Democratic vote here in the Senate. So put that in context.

What I offered was the No. 1 thing that I heard Senate Republicans talking about. We figured out a way to get it done without it hurting kids. And what we were offered in return was something that would have killed the bill.

I will say to the Senate here today, on Tax Day, my offer of compromise, as I proposed it to Senate Republicans—my offer—still stands.

Now, I am going to close by saying that some Senate Republicans prefer to wait. The idea is they can write their own bill in 2025 if they win the Senate in November.

I am here to say that kids and small businesses and those desperate for a roof over their heads cannot afford to wait.

This bill would help 16 million kids from low-income families. They can't afford to wait. Fixing the discrimination against families with two, three, four kids is something that cannot wait. Those families need help buying food and diapers and new shoes. Today, those kids are stuck splitting a single tax credit. As I said, you can't split a single pair of sneakers. Those kids should not have to wait.

This bill would lift half a million kids from poverty. It would be unconscionable to leave those kids in poverty