

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

for political gain. They should not have to wait.

The bill would boost the incentive for research and development and throw a lifeline to small business owners who are worried about keeping their doors open right now. Those small business owners should not have to wait.

And, colleagues, it is just, to me, mind-boggling that the Senate would forego this opportunity to tackle fraud in the employee retention credit, which is the pandemic-era program the bill would shut down.

I sat with the chairman of the Senate Finance Committee and heard the IRS Commissioner telling us that as much as 95 percent of these claims coming in were fraudulent or illegitimate. The IRS Commissioner agreed, when I asked him about this, that that was the number, during a meeting earlier this year.

This is the only bill on offer to shut down this firehose of fraud. It is unthinkable that the Senate would allow all this fraud to continue.

I have been doing a lot of town meetings at home. The reaction is always the same: People are just kind of slack-jawed at the idea that the Congress is actually on the verge of passing a bipartisan bill that would help a whole lot of families and businesses that every day walk an economic tightrope. At the same time, they just scratch their heads when I tell them that Senate Republicans have been holding it up.

It is time to get this done. If the Senate doesn't pass the bill, the soonest it will revisit these issues, in all likelihood, is late 2025. So, I would say that we have a bill that is going to help millions of Americans now. The alternative is to wait around for 18 months or longer. At that point, the Senate is going to have to deal with trillions of dollars in tax policies up in the air. It is not as simple as setting these issues aside for just a few months and then making some modest changes on the margins.

Today and now is the Senate's opportunity. Sixteen million kids and thousands of small businesses should not have to wait. It is time to get this bipartisan bill passed in the U.S. Senate.

I yield the floor.

UNANIMOUS CONSENT AGREEMENT—EXECUTIVE CALENDAR

Madam President, I ask unanimous consent to waive the mandatory quorum call with respect to the Manglona nomination.

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

The PRESIDING OFFICER. The Senator from Utah.

MOTION TO TABLE

Mr. LEE. Madam President, I rise today to speak in support of my motion to table the Ramona Manglona nomination.

My issue with the nominee at hand is not with the nominee at hand. In fact, she is quite well-qualified. She passed out of the Judiciary Committee, on

which I serve, with my support, by a vote in committee of 21 to 0. But the Senate should not be processing nominees right now. The Senate should be laser-focused, instead, on preparing for the trial for Department of Homeland Security Secretary Alejandro Mayorkas, whom the House impeached in February.

Instead of confirming yet another nominee, we should be considering and organizing a resolution to set up that trial, which we are constitutionally compelled to conduct. Unfortunately, that is not what we are doing. Instead, Senator SCHUMER is preparing to enact a nuclear option by tabling the Articles of Impeachment for the first time in American history. Senate Democrats want to avoid even examining the evidence presented against Mayorkas. We should not be going about business as usual while Senator SCHUMER prepares to nuke the Senate.

If this motion to table is successful, then with respect to Manglona, we could move to legislative business to consider an organizing resolution for the impeachment trial. I ask my colleagues for support.

VOTE ON MOTION TO TABLE

To that end, Madam President, I move to table the nomination of Ramona Villagomez Manglona, 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.

Mr. DURBIN. I announce that the Senator from Pennsylvania (Mr. FETTERMAN), the Senator from New Hampshire (Mrs. SHAHEEN), and the Senator from Arizona (Ms. SINEMA) are necessarily absent.

Mr. THUNE. The following Senators are necessarily absent: the Senator from Indiana (Mr. BRAUN), the Senator from Arkansas (Mr. COTTON), the Senator from North Dakota (Mr. CRAMER), the Senator from South Carolina (Mr. GRAHAM), the Senator from North Dakota (Mr. HOEVEN), the Senator from Idaho (Mr. RISCH), the Senator from Missouri (Mr. SCHMITT), and the Senator from Idaho (Mr. YOUNG).

Further, if present and voting: the Senator from North Dakota (Mr. HOEVEN) would have voted "yea" and the Senator from Indiana (Mr. YOUNG) would have voted "yea."

The result was announced—yeas 39, nays 50, as follows:

[Rollcall Vote No. 125 Ex.]

YEAS—39

Barrasso	Fischer	Moran
Blackburn	Grassley	Mullin
Boozman	Hagerty	Paul
Britt	Hawley	Ricketts
Budd	Hyde-Smith	Romney
Capito	Johnson	Rounds
Cassidy	Kennedy	Rubio
Cornyn	Lankford	Scott (FL)
Crapo	Lee	Scott (SC)
Cruz	Lummis	
Daines	Marshall	
Ernst	McConnell	

Sullivan Thune	Tillis Tuberville	Vance Wicker
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NAYS—50

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

NOT VOTING—11

Braun	Graham	Shaheen
Cotton	Hoeven	Sinema
Cramer	Risch	Young
Fetterman	Schmitt	

The motion was rejected.

(Mr. WHITEHOUSE assumed the Chair.)

(Mr. HEINRICH assumed the Chair.)

CLOTURE MOTION

The PRESIDING OFFICER (Ms. SMITH). Pursuant to rule XXII, the Chair lays before the Senate the pending cloture motion, which the clerk will state.

The senior assistant legislative clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the nomination of Executive Calendar No. 478, Ramona Villagomez Manglona, of the Northern Mariana Islands, to be Judge for the District Court for the Northern Mariana Islands for a term of ten years. (Reappointment)

Charles E. Schumer, Richard J. Durbin, Brian Schatz, Mazie Hirono, Tina Smith, Gary C. Peters, Amy Klobuchar, Raphael G. Warnock, Catherine Cortez Masto, Alex Padilla, Mark R. Warner, Tim Kaine, Sheldon Whitehouse, Martin Heinrich, Christopher A. Coons, Margaret Wood Hassan, Peter Welch.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that debate on the nomination of Ramona Villagomez Manglona, of the Northern Mariana Islands, to be Judge for the District Court for the Northern Mariana Islands, shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

Mr. DURBIN. I announce that the Senator from Pennsylvania (Mr. FETTERMAN), the Senator from West Virginia (Mr. MANCHIN), the Senator from New Hampshire (Mrs. SHAHEEN), the Senator from Arizona (Ms. SINEMA), and the Senator from Virginia (Mr. WARNER) are necessarily absent.

Mr. THUNE. The following Senators are necessarily absent: the Senator from Arkansas (Mr. COTTON), the Senator from North Dakota (Mr. CRAMER),