

Mr. PADILLA. Madam President, I, too, rise today in support of every parent across the country working multiple jobs to help put food on the table, parents who are now buying school supplies and clothes as their kids are preparing to go back to school, parents who are working hard just to afford basic childcare. I rise in support of every American, including many in my home State of California, who are struggling to find housing that they can afford. And I rise today for every constituent of mine wondering why Senate Republicans continue to block a bill that passed with overwhelming bipartisan support in the House of Representatives, because we know that the policies included in this measure are, indeed, bipartisan.

In the bipartisan Wyden-Smith tax proposal, these measures are not controversial. We know that they are actually effective because we have seen them work. In 2021, we saw an expanded child tax credit cut the rate of child poverty in our Nation in half to historic lows.

We also saw a 12½-percent increase in the low-income housing tax credit allocation help finance the construction of affordable housing—affordable housing that in communities across California and across the country are so desperately needed.

So let's just kind of simplify this conversation here. We know these policies can work. We know these policies have worked. We know that letting them expire has been detrimental to so many parents, so many children, and so many communities across the country. And we have, today, an opportunity to do right by them once again.

This past week, the Park fire and other wildfires continuing to burn in California have burned hundreds of thousands of acres. But in addition to that, they have reawakened painful memories of some of the worst wildfires in California history, many just in the last decade. So I also want to spend a moment to highlight what the disaster assistance provisions of this bill would mean for many, many families in my State.

Now, earlier this month, the Los Angeles Times told a story of Ria Abernathy, a 55-year-old woman living in Butte County in Northern California. Six years ago, Ria experienced devastation that most Americans couldn't even dream of but to which many Californians have grown all too familiar.

On one morning in November of 2018, Ria woke up to see black smoke engulfing the land around her, flames moving so fast that, within hours, the entire town of Paradise, CA, would be nothing but embers.

Fortunately, Ria acted quickly, and she was able to flee safely. But in order to save her life, she had to sacrifice all of her possessions. In what would become the deadliest wildfire in California history, the Camp fire went on to burn everything that Ria owned, and it leveled the town around her, and it

claimed 85 lives—all because of a failed piece of equipment from a transmission tower that ignited the fire.

So for 8 months, Ria was forced to find shelter in a trailer, alongside others, along with a lot of her neighbors displaced by this same fire, living in the parking lot of a local church as they began the long, emotional path to rebuilding.

And while she was eventually awarded an \$80,000 legal settlement, her troubles were far from over. It turned out that Ria would owe taxes on the settlement that she recovered. And that year, Ria says—she shares in the Times:

I lost my whole history . . . and it's not coming back.

But as devastating as Ria's story is, she is not alone. Over 70,000 Californians have been impacted by the destruction of the Butte fire, the North Bay fire, and the Camp fire.

Now, when a fire victim is wading through the ashes of their former home and thinking about how to rebuild—not just their homes but their lives—the last thing that wildfire victims should have to worry about is how they are going to pay taxes on any settlement they receive.

Disaster settlement funds are not income. Disaster settlement funds are not assets. It is compensation for what they have lost—and insufficient most of the time at that. But disaster settlement funds are also meant to be an opportunity to begin to rebuild your life, an opportunity that should not be diminished because our government tax codes are outdated.

So I was proud to see that the Wyden-Smith tax package includes my bill, the Protect Innocent Victims of Taxation After Fire Act. It would make sure that people who have suffered from a heartbreaking wildfire can receive full compensation for their losses, without the fear that their settlements will be subject to taxes.

And it is not just for my constituents in California looking to rebuild. This bill would make sure that all recent and future wildfire victims throughout the country have access to their full settlements.

It is a commonsense, bipartisan solution to protect Americans at, arguably, the most difficult point in their lives. And for that reason, along with the historic provisions included in the package to make life more affordable for working families, I urge my Republican colleagues to join me in supporting this bill.

I yield the floor.

Mr. WYDEN. Madam President, I thank my colleague. And Senator CORNYN said I could take a second to add on.

I think my colleague from California has made a central point. In the West, in particular, we want to make sure that those who have been clobbered by these fires don't get clobbered again by an outdated tax code. So I am strongly in support of Senator PADILLA's work.

We have an opportunity to get it on the books tomorrow, if it passes. Tomorrow, it goes to the President and gets signed into law.

I yield the floor.

The PRESIDING OFFICER. The Senator from Texas.

REMEMBERING SHEILA JACKSON LEE

Mr. CORNYN. Madam President, this week my fellow Texans and people across the country will be celebrating the life and legacy of Congresswoman Sheila Jackson Lee. Like some of the best known Texans, from George Bush to Simone Biles, Sheila wasn't born in Texas. But as we like to say, she got there as soon as she could.

She was born in New York, but she and her husband, Elwyn, chose to plant roots in Texas, and it didn't take long for her to become a leader in the Houston region.

She was a lawyer, then a judge, then a city council member and, finally, a Member of the U.S. House of Representatives.

When I came to the Senate, I quickly learned a few important qualities about Sheila. No. 1, she was passionate—very passionate. Sheila was honored to represent the 18th Congressional District, and she cared deeply about her role as a voice for those constituents, here in Congress.

Two, she was persistent. Some might even say relentless. She was never afraid to pick up the phone or track you down and try to convince you to see things her way on an issue.

And, third, she was willing to cross party lines to get things done. Despite our opposing political parties, Sheila and I partnered on a number of bills to notch bipartisan wins for our State. Along with the rest of the Texas delegation, she helped secure critical resources and disaster assistance after numerous storms and hurricanes, which always seem to find their way to the southeast region of Texas. We worked on bills to support survivors of sexual assault and violence, including the Debbie Smith Act, which was just signed into law this week. We passed a law that serves as a first step toward establishing the Emancipation National Historic Trail, which will stretch from Galveston to Houston. And, 3 years ago, we led legislation to establish Juneteenth as a Federal holiday, something that existed in Texas for the last 40 years because Juneteenth celebrates something very important that happened in Galveston, TX, when, 2 years after the Emancipation Proclamation, the African-American slaves in that region learned for the first time that they were indeed free.

Sheila was a true stateswoman. She was a Texan through and through, and she devoted her life to serving the people of Houston. We will miss Sheila, both in Texas and in the Halls of Congress.

And Sandy and I send our prayers for comfort to Elwyn, Jason, Erica, Ellison, Roy, and the entire Lee family.

TAX RELIEF FOR AMERICAN FAMILIES AND
WORKERS ACT OF 2024

Madam President, on another matter, yesterday, the Senate notched a major bipartisan victory by processing a package of bills to keep kids safe online. Members of both sides of the aisle celebrated the return to good, old-fashioned legislating. But, unfortunately, that was short lived. We know the majority leader has teed up another yet-designed-to-fail vote tomorrow before gaveling out for the month of August. In other words, we have maybe 2 days or maybe 1 day, at the most, that we will actually be in session, until September some time. And, then, we are only scheduled to be in session about 3 weeks out of that month and out all of October.

So even though we have almost 100 days until the election, we have just a handful of days which the majority leader has scheduled us to be in session.

Why he would decide, after 6 months, to put a tax bill on the floor, knowing we would be leaving the next day, is beyond me. It does not strike me as a serious effort to legislate.

In addition, as the Presiding Officer knows, the House Ways and Means Committee had a chance to weigh in on this. The Senate Finance Committee, on which we both serve, has not had an opportunity to even shape this piece of legislation at all.

The chairman of the Finance Committee declined to have a markup of the bill in the Finance Committee, which I think would have enhanced the chances that we ultimately would get a bill approved by both Chambers and on the President's desk.

But these designed-to-fail votes—or show votes, as you might call them—have become a familiar exercise in the Chamber. Over the last few months, the majority leader has scheduled show votes on bills that were guaranteed to fail but maybe provided a talking point or two on the campaign trail.

The Senate has held show votes—and by that, I mean votes that are not designed to pass, legislation that has not been processed through the committees—to try to build consensus to see if we can get a major or supermajority of the Senate behind them. The majority leader has scheduled these show votes on bills relating to the border, to contraception, to abortion, to in vitro fertilization, and, now, tax policy—all designed-to-fail show votes, not serious legislating.

At the beginning of this year, the House passed the bill I referred to a moment ago that made significant changes to America's tax system. It was negotiated by the chairman of the Senate Finance Committee, our Democratic colleague, RON WYDEN, and the head of the House Ways and Means Committee JASON SMITH, a Republican.

They released the framework of this agreement in mid-January. The Ways and Means Committee immediately scheduled hearings and a markup. And

by the end of January, this bill was passed—and passed with broad, bipartisan support, admittedly.

Given the partisanship that often grips Congress advancing a bipartisan tax bill is no small feat, but they only got it half of the way there. They have cleared the House; but we are the Senate, and we have our ability and, frankly, the need, if you are going to build bipartisan consensus, to be able to shape that legislation here in this body, starting on the Finance Committee.

The Senate is not a rubberstamp. It was never intended to be, and it isn't today.

Members of both Chambers have a responsibility to evaluate and shape legislation before it goes to the President's desk. But you don't put a major tax bill on the floor—after waiting 6 months—the day before we are supposed to break for August and with very little time left between now and the election.

Republicans and Democrats alike would like to see some changes to this bill; but, of course, if we were to get on the bill, I am confident the majority leader, because there isn't much time, would simply prohibit any real debate and amendment process and then try to jam this bill through the Senate.

There are a number of things I would like to see addressed in the bill. I voiced my concerns about the watered-down work requirement for the child tax credit which would allow parents with zero earnings for the year to be eligible for a refundable tax credit. In other words, able-bodied individuals should be working and contributing to the welfare of their family and should not receive means-tested benefits when, in fact, the reason why they have no income is because they chose not to work. We cannot provide monetary incentives for able-bodied workers to stay out of the job market.

Some of our Democratic colleagues have announced their opposition to this bill because of the pro-jobs tax reforms. But the bottom line is this: Members of both sides of the aisle oppose this bill for various reasons. And there is one easy way to address those concerns: move the bill through the committee process, where we can shape the bill in both Chambers, and then bring it to the floor and allow for debate and an open-amendment process.

We know how to do this. That is the way the Senate should operate. And it is the way it used to operate.

The Wyden-Smith tax bill passed the House in late January. So why did the majority leader wait until August 1 to bring the bill to the floor, knowing we would be breaking for the rest of the summer the next day?

Right after the House passed this legislation, I asked Senator WYDEN—the chairman of the Finance Committee—to schedule a markup, but he refused. He showed no interest in giving Senators a voice in this legislation.

Well, I don't know about anybody else, but I didn't come to the Senate to

be a spectator while this legislation moved across the Senate floor. I expect to represent the 30 million people that I have the honor of representing on each and every piece of legislation that comes across the floor of the Senate—or through the committees of jurisdiction.

At any time in the last 6 months, the chairman of the Finance Committee could have scheduled a Finance Committee markup to allow Members to try to improve the bill, but he simply refused. And the majority leader could have made this a priority for floor consideration by scheduling a vote in February or March or maybe April or maybe May or June, but he didn't. When did he schedule the vote? For tomorrow, August 1.

He knows that is not adequate time for us to do what we would need to do in order to represent our constituents in the way that they have come to expect and the way they deserve. He could have carved out a little bit of floor time that otherwise has been used to vote on some of the nominations, but he didn't.

Over and over again, he has refused to move this legislation through the regular order of the Senate and then sat on the bill intentionally for 6 months and waited until the final hour before a 5-week recess to bring it to the floor.

That is why we call this a show vote: It is not for real. But in light of the runup to the election, this will be, I assume, a campaign talking point that Democrats will try to use to bludgeon their Republican opponents.

In case there is any confusion, the rushed vote on the Wyden-Smith tax bill is not an honest attempt to pass legislation. Well, all this boils down to the fact that Democrats are offering two options on a bill that has not even been the subject of a hearing or a markup here in the Senate. Take it or leave it—those are the options that we are presented. I will vote to leave it—leave it to next year when we know—as President Biden has said, he wants all of these tax provisions that expire next year to expire, which will be a \$3-trillion tax increase on the American people; and 62 percent of taxpayers will see a tax increase.

So we will revisit all of these matters next year. And we believe we can come up with a better product, one which will better serve American families and better help jump-start our economy once again.

Given the fact that the Senate needs to complete things like paying the bills, appropriations, the Defense authorization bill, the farm bill—all of which need to be done before the end of this year—I don't see any window for wide-ranging debate on this topic. And it doesn't deserve a short shrift.

So I hope we will, next year, revisit this topic. And I can guarantee that we will have the kind of debate I am talking about if Senator CRAPO becomes