

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

the chairman of the Finance Committee and we have a new majority come January.

I yield the floor.

The PRESIDING OFFICER. The Senator from West Virginia.

NDAA

Mrs. CAPITO. Madam President, I rise today to address something that is not getting done on time, as it deserves to be done on this Senate floor; and that is the fiscal year 2025 National Defense Authorization Act.

I am very pleased to see my fellow Senator from the Great State of Mississippi, who is the ranking member on this committee, who has spent numerous hours—and days and weeks—working this bill but also educating Members and Senators as to how important this is.

The National Defense Authorization Act—or the NDAA, as we call it—is an annual display of support for the national security of our country here in the U.S. Congress. In fact, we have passed the NDAA for 63 consecutive years.

This bipartisan legislation supports our troops, supports our national security, and strengthens the capabilities of the U.S. military.

In a time when we face some of the most dangerous security environments since World War II, the NDAA should be one of our top legislative priorities. But, unfortunately, Leader SCHUMER just doesn't seem to agree.

And with the support of my Democratic colleagues, Leader SCHUMER has spent much of the summer on messaging votes that are crafted with no true intention of making a law, nominations for Federal entities, which we are going to be doing all day today, and the confirmation of judges that have—some of them—no business serving on the bench. This is not what the American people sent us to do for our country.

The urgent need to pass the NDAA becomes obvious when you take into account what is currently happening in the world around us. First, our ally and friend Israel is under attack by Iran and its terrorist clients.

Last week, we welcomed President Binyamin Netanyahu for a joint address to Congress, and he detailed the stark reality that his country is facing. Just a few days ago—just a few days ago—we learned the devastating news that 12 children and teenagers were killed by a Hezbollah strike while innocently playing on a soccer field.

We know that Iran is the aggressor behind these attacks, and we know that they are doing all they can to grow their nuclear capabilities as well. Imagine the dangers of a nuclear-armed Iran and what that means for the stability in the Middle East.

The last 24 hours alone have shown the rapid pace at which the Middle East security environment is changing. Israel is showing that it has the will and the capability to fight back against their aggressors—and I stand strongly in support with this ally.

Second, there is a large-scale ground war going on in Europe for the first time since World War II. And we know Putin's territorial ambitions and aggressions extend far beyond Ukraine.

Third, we are witnessing an unprecedented military buildup by China, accompanied by aggressions against Taiwan, the Philippines, Japan, and other partners in the region.

This summer alone, China aggression in the South China Sea has threatened to spark a dangerous conflict with the Philippines—a country that has a mutual defense treaty with the United States.

And just 5 days ago—I feel like everything is week to week—5 days ago, two Chinese and two Russian nuclear-capable bombers were detected near the coast of Alaska, prompting U.S. fighter jets to intercept these aircraft.

This is the first time we have seen this type of joint strategic bombing training between China and Russia in their “no limits” partnership.

Throughout all of this, we are watching China, Russia, Iran, and North Korea reinforce one another in their aggression. They are supporting one another and sharing resources to achieve objectives directly opposed to the United States, our way of life, and our values. If that doesn't raise alarm bells, I just don't know what will.

On top of this, the National Defense Commission—charged with assessing our Nation's preparedness for future conflict—gave us a pretty stark warning this week, which was: The U.S. is facing the most challenging threats we've seen since 1945—and we aren't ready for it.

According to this report, the Biden National Defense Strategy simply doesn't prepare us to deter or prevail in a future conflict.

According to one headline, the Pentagon has insufficient forces inadequate to face China—and Russia. Here again, we cannot wait; we have to get serious about our national security.

As I mentioned, Senator WICKER understands this. That is why he has released a proposal to help us repair our anemic military so that we are not at our lowest number of aircraft, ships, and munitions when China is building to their highest.

It is clear that now is the time to invest in our military, our personnel, and our capabilities. We can do that and send a clear message to both our allies and our adversaries by passing a strong and robust NDAA.

American leadership on the world stage has long been defined by “peace through strength,” but in order to do that, we must invest in strength first. The NDAA authorizes programs that the Department of Defense needs to replenish and grow our military stockpiles and to invest in the innovation and modernization programs we might need for a future fight.

The NDAA will make critical upgrades to our nuclear, hypersonic, missile defense, and our space programs,

and restore the arsenal of democracy by ensuring our country's ammo plants have the tools they need to modernize amid increasing demands for munitions. These are the facilities like the Allegany Ballistics Laboratory, which proudly operates in my home State of West Virginia.

It also invests directly in the men and women of our military by providing a 4.5-percent pay raise for servicemembers and increasing the monthly pay for our junior enlisted troops as well.

I have also worked to ensure provisions for my own State of West Virginia and how we can contribute to building our military and strengthening our national defense. It supports upgrades and operations at the Air National Guard facilities like the 130th Airlift Wing in Charleston, WV. It directs the U.S. Army to move forward on testing and fielding active protection systems on Army ground combat vehicles—to implement lessons learned from watching the failure of Russian tanks in Ukraine—and some of that testing is being done in West Virginia.

The bill supports the resilience of undersea cables used by the Department of Defense—to make certain that critical missions are not disrupted—and provisions that move our country away from the reliance on foreign sources for critical precursor chemicals used for the manufacture of U.S. weapons.

These are just a handful of the provisions included in the NDAA, but they speak to the importance of the legislation and the steps we need to take now to make sure that our military remains ready for any conflict that we may face in the future.

The crux of the issue is this: The House of Representatives passed their version of the NDAA on June 14. The Senate Armed Services Committee approved our version of the NDAA the day before that—that would be June 13—and we have heard absolutely nothing from the Democrat leader about when he will bring this vital leadership to the floor for debate and consideration.

So we are wasting the time of the American people on show votes and inconsequential nominees. Republicans are demanding action. We want to continue to point out the danger of sidelining our national security priorities. There is a desperate need for American leadership on the world stage, and a strong bipartisan National Defense Authorization Act helps us to get there. So I encourage my colleagues on the other side of the aisle to please recognize that.

With that, I yield the floor.

The PRESIDING OFFICER. The Senator from Mississippi.

Mr. WICKER. Madam President, I want to congratulate and thank my colleague from West Virginia for her remarks and for her leadership to make America strong again so that we can have peace through strength.

The distinguished Senator mentioned a hearing that the Committee on