

quickly pass out the SIREN Reauthorization Act this week.

REPRODUCTIVE RIGHTS

Madam President, on another health-related topic, the question of women's reproductive freedom continues to be a matter of importance in the upcoming election.

At the Presidential debate last week, it became clear that the two candidates could not be further apart on the issue. The former President took credit for the "great service" he said he did in erasing the constitutional right under *Roe v. Wade*. On the other hand, Vice President HARRIS asked us to consider what abortion bans mean for young survivors of rape or incest who are forced to carry pregnancies to term or for women who miscarry and are repeatedly denied access to life-saving care.

That is the world we live in today because of the Dobbs decision, because of Donald Trump and his success in choosing three ultraconservative Supreme Court Justices who overruled *Roe v. Wade*.

Make no mistake, the former President sees the polls, and he knows that limiting women's access to making their own decisions on reproductive care and choice is wildly unpopular, even in conservative red States. That is why former President Trump is twisting himself into knots trying to have it both ways: taking credit for overruling *Roe v. Wade* to appease his base while refusing to acknowledge all of the suffering that has resulted.

THE RIGHT TO IVF ACT

Madam President, when *Roe v. Wade* was overruled, anti-choice politicians warned us that it would only be the beginning of policies that limit women's reproductive freedoms, and for once, they were telling the truth. The overruling of *Roe v. Wade* has been accompanied by a troubling increase in fetal personhood laws that threaten access to assisted reproductive technologies, including in vitro fertilization, or IVF.

I might say, before I go any further, that the Acting President *pro tempore* has been a leader on this issue for good reason. She is not only right on the issue, but it is personal to her and her family. I thank her for her leadership.

Earlier this year, after the Alabama Supreme Court ruled that frozen embryos created during IVF were children under the State's wrongful death statute, a national debate ensued. I held a hearing in my Judiciary Committee on this disturbing trend. We heard moving testimony from Jamie Heard, an Alabama woman whose IVF treatment was interrupted by this extreme decision in court. We also heard compelling testimony from the Acting President *pro tempore* herself, Senator TAMMY DUCKWORTH, who was able to have her two beautiful children with the help of IVF.

Earlier this year, Senators DUCKWORTH, MURRAY, BOOKER, and SCHUMER introduced the Right to IVF Act, which I am honored to cosponsor.

It establishes a clear and enforceable nationwide right to receive, provide, or cover IVF services and other assisted reproductive technologies. It also expands insurance coverage for such care.

Whether, when, and how to expand one's family is a private, personal matter. Every American should be able to access the care and resources they need to start a family however they choose. Yet, when the Senate last considered this bill in June, only 2—only 2—of 49 Republicans voted to consider the bill. The rest of the Republican caucus filibustered this critical legislation. They say they are for IVF, but they won't vote for the bill that guarantees it will be legally there.

Republicans, led by former President Trump, know that the American people do not support this extreme position and are desperate to fool us into thinking they don't mean what they say.

Well, they will have another chance to show the American people where they really stand on IVF tomorrow because, if Republicans truly support privacy, freedom, and the right to access IVF treatment, they are going to join us on a bipartisan basis to consider this bill. They can't have it both ways. They can't claim to support IVF while voting against legislation that protects the rights of families to make that decision.

I might add, parenthetically, that this is personal to me as well. I have two beautiful grandkids who are the product of IVF. I am so happy that that happened. My daughter and her husband had just about given up. They couldn't find a way to do it, and they found this one clinic that had tests that were taking place. It was successful, and we had two babies come out of it. They are 12 years old now, and we are so happy to have them. IVF is the reason they are here, and this notion that we are going to play games with this treatment is unfair to the families who are desperate to have children and make them a part of their futures.

I yield the floor.

I suggest the absence of a quorum.

The ACTING PRESIDENT *pro tempore*. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Ms. COLLINS. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The ACTING PRESIDENT *pro tempore*. Without objection, it is so ordered.

(The remarks of Ms. COLLINS pertaining to the introduction of S. 5055 are printed in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Ms. COLLINS. I yield the floor.

I suggest the absence of a quorum.

The ACTING PRESIDENT *pro tempore*. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. GRASSLEY. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The ACTING PRESIDENT *pro tempore*. Without objection, it is so ordered.

The Senator from Iowa.

TRIBUTE TO MITCH MCCONNELL

Mr. GRASSLEY. Madam President, I come to the floor today to share a few words about my friend, the Republican leader, Senator MITCH MCCONNELL.

I have had the privilege to serve alongside the senior Senator from Kentucky here in the U.S. Senate for nearly four decades, spanning 40 sessions of the U.S. Senate.

From the 110th Congress through the 118th, Senator MCCONNELL won support of our caucus to serve as Republican leader. In those secret ballot elections, he often ran unopposed because of his very strong support from our conference. That makes his tenure the longest serving Senate leader in the history of the U.S. Senate.

For the last four decades, Senator MCCONNELL has lived and breathed the U.S. Senate. So when Senator MCCONNELL spoke on the floor in February, announcing that he would step down from his leadership post after the upcoming November election, he took many of us by great surprise.

After all, his love for the U.S. Senate, the State of Kentucky, and for our great country, America, are indisputable. Although his critics and even some of his supporters don't see eye to eye on every issue, I would suggest my colleagues on both sides of the aisle can agree on this: Senator MCCONNELL's service as the Republican leader was hard-earned.

Time and again, MITCH MCCONNELL has shown a shrewd skill set that set the table for his climb up the leadership ladder. Once he got to that top rung, Senator MCCONNELL didn't flinch from his resolve. A keen negotiator, Leader MCCONNELL finessed legislative hurdles, scaled political mountains, and secured policy victories on behalf of the American people.

It takes a steel spine to survive and thrive in the dog-eat-dog world of politics. Senator MCCONNELL's grit, his purpose, and laser focus to deliver are just three of his ironclad leadership traits that our caucus has counted upon since 2006.

Senator MCCONNELL and I have served many years together on the Senate Agriculture Committee, joining forces for family farmers and for rural America.

When I served as chairman of the Senate Finance Committee, we teamed up to deliver historic tax relief that put money back in the people's pockets and helped grow the American economy.

One of the seminal moments of Leader MCCONNELL's tenure took place in 2016 when I chaired the Senate Judiciary Committee. That February, as you remember, Justice Scalia passed away unexpectedly, thus creating a vacancy on the U.S. Supreme Court. That vacancy created a once-in-a-generation prospect to shape the highest Court in the land.

Leader MCCONNELL and I recognized what was at stake. Without wavering, we leveraged the constitutional authority of the U.S. Senate—that is the authority of advice and consent—and held off on confirming a nominee until after the elections so the American people could have a say in that process.

Now, to put it mildly, the decision wasn't met with open arms by the White House or our colleagues across the aisle. Leader MCCONNELL can play hardball with the best of them, with detractors within and outside of our conference.

We kept with the tradition and precedent of the Senate, a rule articulated by then-Senator Joe Biden in 1992, that when there was a Republican White House and a Democrat majority here in the U.S. Senate, you wait until after the election to make that appointment.

Generations from now, historians will note our efforts to confirm Trump-appointed judges and the imprint it made on the Federal judiciary, reshaping the Supreme Court and lower courts with what we ought to have on the judiciary—people that you call strict constructionists, meaning people that are going to interpret the law according to congressional intent and interpret the Constitution according to original intent. So we have jurists who now interpret the laws written by Congress, not jurists who legislate from the bench.

Now, in addition to tax relief, the Federal judiciary, and agriculture, Leader MCCONNELL and I most recently worked together to get the bipartisan infrastructure package and funding for U.S. national security, with support for our allies in Israel, Taiwan, and Ukraine. That got across the finish line, and it wasn't a very easy job for Senator MCCONNELL.

Senator MCCONNELL and I served together here in the Senate during the Reagan administration. The Reagan doctrine made the world safer and more secure. In other words, "peace through strength" actually works.

This month, we observed the 23rd anniversary of 9/11. Next month marks the 1-year anniversary of the terrorist attacks on October 7 in Israel, and October 7 in Israel will be remembered in that country much like December 7, 1941, is remembered in the United States.

Now, more than ever, Leader MCCONNELL and this U.S. Senator agree that America can't afford to fall asleep at the wheel. Senator MCCONNELL didn't mince words about why he is stepping down as Republican leader. He has a firm grasp of the politics of our party. His ability to read the room helped him to scale the leadership ladder, winning the top job nine times in our Republican conference.

In his floor remarks this February, he wryly noted:

I have many faults. Misunderstanding politics is not one of them.

Politics aside, his reverence for this institution and his reverence for this

great country of America come from an unwavering commitment to the ideals enshrined in our founding charters.

I am proud to associate myself with the statement that "for as long as I am drawing breath on this Earth, I will defend American exceptionalism." And I will do the same thing here as this Senator.

We know that, no matter who runs the White House or the House of Representatives, the U.S. Senate serves a vital constitutional role in our system of checks and balances.

Senator MCCONNELL and I also share a love for history, especially Senate history. We have that in common.

George Washington supposedly told this very story about pouring a cup of hot tea into a saucer and comparing the role of the U.S. Senate as that saucer to cool legislation coming in hot from the House of Representatives.

James Madison said the Senate was the "anchor" of government and a "necessary fence" against the "fickleness and passion" of the temporary waves of public opinion."

Former Republican Leader Howard Baker referred to the Senate leadership as "herding cats," suggesting it required the dual ability to understand how the institution worked and to understand the personalities of individual Members. For certain, Leader MCCONNELL has a clear grasp on the arcane rules and precedents of this body, and he has kept his finger on the pulse of our caucus for now 18 years.

You will have to ask him if he agrees with Senator Baker's analogy of what it is like to run the U.S. Senate. But in my observation, it is not easy and often thankless.

In closing, I applaud Senator MCCONNELL for his historic service as our Republican leader. Barbara and I extend our warmest wishes to him and Elaine for their partnership and decades of public service. We are grateful for our friendship over these many years.

I am glad to say this isn't a farewell speech. We will continue our work together in the next Congress, here in the U.S. Senate. I have no doubt that Senator MCCONNELL will continue to be an effective champion for American agriculture, U.S. leadership around the world, and peace through strength, and especially prosperity for all of the American people.

Mr. MCCONNELL. I am so grateful for your overly generous assessment of my work over the years. One of the joys of being in this job as long as I have is the opportunity to work with you and to watch the way you handle so many things so skillfully. So thank you very much. I appreciate that.

As you indicated, I am not going anywhere yet.

I yield the floor.

Mr. GRASSLEY. Madam President, I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mrs. BLACKBURN. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Ms. BUTLER). Without objection, it is so ordered.

IRS AUDITS

Mrs. BLACKBURN. Madam President, as I am out and about across Tennessee, one thing I continue to hear from many Tennesseans and our small business owners is that one of the things they find very frightening is an IRS audit.

Now, for a lot of our small business owners, when they talk about this, they mention how time-consuming it is and how it means sleepless nights and financial uncertainty and needless harassment because they are all working hard, and they are trying to comply with the law.

As of last year—and I find this so very interesting. As of last year, nearly two-thirds of the IRS audits targeted Americans who were making less than \$200,000, but in a misguided effort to fund the Biden-Harris administration's trillions in inflationary spending, the IRS recently doubled down on its pledge to ramp up audits on American taxpayers. We all know the administration had said no audits on taxpayers who are earning under \$400,000, but bear in mind, two-thirds—two-thirds—of those audits were on taxpayers earning less than \$200,000.

Regularly, when I am doing meetings in our 95 counties, I will hear from small business owners, farmers, and independent contractors all across the State who are worried about being targeted by the IRS. This is the same Agency that received \$80 billion from the Inflation Reduction Act, which was brought to us by this Biden-Harris administration—\$80 billion to go out and hire 87,000 new agents.

While IRS Commissioner Werfel recently promised that there would be "no new wave of audits coming from middle- and low-income" Americans—and that is a direct quote from him—a new report from the Treasury Inspector General for Tax Administration confirms that Tennesseans do have a reason to be concerned. Although the Treasury Department directed the IRS to exclude Americans making less than \$400,000 each year from increased audit rates, the report found that the IRS has no plan to make this happen. You heard me right. Treasury directed the IRS to exclude those Americans making less than \$400,000, but the Agency has absolutely no plan for how they are going to do that.

For example, they are using a novel definition of "taxpayers' earnings"—it is "total positive income." This phrasing has no statutory definition. According to the IRS, the term refers to "the sum of all positive amounts shown for the various sources of income reported on an individual income tax return and, thus, excludes losses."

To be sure, the confusing definition raises more questions than it answers: