

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:

Will a small business owner or farmer be subject to more audits if his revenue exceeds \$400,000 even if his profit is much less than that? Will a married couple with a household income of \$400,000 face the same audit rate as a single person with the same income?

For months on the Senate Finance Committee, I pressed Commissioner Werfel and other Biden-Harris officials for answers, but time and again, they have failed to provide satisfactory explanations.

While disturbing, this lack of clarity should come as no surprise. The IG report found that the IRS has failed to define “small business” under the directive and develop a methodology for enforcing the \$400,000 threshold, all while lacking basic documentation and transparency about its audit plan—there again, no plan.

In short, the Biden-Harris IRS is preparing to shake down Main Street, all while claiming to focus on tax cheats and millionaires and billionaires.

No doubt, the IRS audit plan is just the latest example of this administration’s disastrous tax-and-spend agenda, which has seen our national debt increase by more than \$7 trillion while pushing up prices across the board by 20 percent in less than 4 years. That is right. The current inflation rate from the time Joe Biden took office until today is actually 20.3 percent.

Unfortunately, this administration has forgotten a simple fact: Hard-working Tennesseans and Americans do best when they have more money in their pocketbooks, not less. With its reckless audit plan, the Biden-Harris IRS is doing its best to ensure that they take more money out of your pocket.

I yield the floor.

NOMINATION OF KEVIN GAFFORD RITZ

Mr. DURBIN. Madam President, today, the Senate will vote to confirm Kevin Ritz to the U.S. Court of Appeals for the Sixth Circuit.

Mr. Ritz grew up in Memphis and received his B.A., Phi Beta Kappa, from the University of Virginia, his M.S. from the Georgetown University School of Foreign Service, and his J.D. from the University of Virginia School of Law. After law school, he served as a law clerk to Judge Julia Smith Gibbons on the U.S. Court of Appeals for the Sixth Circuit in Memphis.

Mr. Ritz then went to work as an assistant U.S. attorney in the U.S. Attorney’s Office for the Western District of Tennessee in Memphis, serving as criminal appellate chief, special counsel to the U.S. attorney, and appellate chief. Mr. Ritz has tried 11 cases to verdict, including 10 jury trials. While serving as appellate chief, he personally wrote more than 200 briefs and argued 37 Federal appeals.

Since September 2022, Mr. Ritz has served as the U.S. Attorney for the Western District of Tennessee. The Senate confirmed him to that role by voice vote. Notably, both of his home State Senators—Mrs. BLACKBURN and Mr. HAGERTY—returned positive blue

slips on his U.S. attorney nomination. In his role as U.S. attorney, Mr. Ritz serves as the chief Federal law enforcement officer for the district and oversees an office of attorneys who engage in defensive and affirmative civil work, appellate work, and criminal work.

The American Bar Association unanimously rated Mr. Ritz as “well qualified” to serve on the bench. He has deep ties to Tennessee, and his significant litigation background and extensive experience in Federal court will serve him well on the Sixth Circuit.

Mr. Ritz has dedicated his entire legal career to public service. I look forward to his continued service as a circuit judge, and I urge my colleagues to join me in supporting his nomination.

The PRESIDING OFFICER. The Senator from Tennessee.

Mrs. BLACKBURN. Madam President, I ask that the vote scheduled for 5:30 begin immediately.

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

VOTE ON RITZ NOMINATION

The question is, Will the Senate advise and consent to the Ritz nomination?

Mrs. BLACKBURN. Madam President, 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 senior assistant executive clerk called the roll.

Mr. DURBIN. I announce that the Senator from Pennsylvania (Mr. FETTERMAN) and the Senator from West Virginia (Mr. MANCHIN) are necessarily absent.

Mr. THUNE. The following Senators are necessarily absent: the Senator from Alabama (Mrs. BRITT), the Senator from Kansas (Mr. MARSHALL), the Senator from South Dakota (Mr. ROUNDS), and the Senator from Ohio (Mr. VANCE).

The result was announced—yeas 48, nays 46, as follows:

[Rollcall Vote No. 240 Ex.]

YEAS—48

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

NAYS—46

Barrasso	Cornyn	Graham
Blackburn	Cotton	Grassley
Boozman	Cramer	Hagerty
Braun	Crapo	Hawley
Budd	Cruz	Hoeven
Capito	Daines	Hyde-Smith
Cassidy	Ernst	Johnson
Collins	Fischer	Kennedy

Lankford	Ricketts	Sullivan
Lee	Risch	Thune
Lummis	Romney	Tillis
McConnell	Rubio	Tuberville
Moran	Schmitt	Wicker
Mullin	Scott (FL)	Young
Murkowski	Scott (SC)	
Paul	Sinema	

NOT VOTING—6

Britt	Manchin	Rounds
Fetterman	Marshall	Vance

The nomination was confirmed.

(Mr. HELMY assumed the Chair.)

The PRESIDING OFFICER (Ms. SMITH). Under the previous order, the motion to reconsider is considered made and laid upon the table, and the President will be immediately notified of the Senate’s action.

The Senator from Oregon.

ELECTIONS

Mr. MERKLEY. Madam President, I am taking the floor tonight to ring the alarm bells for our democracy, with grave concerns about the opening up of a casino for betting on our elections.

Imagine this. Election day is approaching. Ultrarich Americans and huge corporations bet billions of dollars on the outcome of which party controls the House of Representatives or bet those same billions on who controls the U.S. Senate. But as the election approaches—it is 45 days out; it is 30 days out—and one or two races might make the difference on whether they win or lose that bet, they now have a huge incentive to spend another vast sum smearing the candidate they want to lose. They now have a vast incentive to spread disinformation to get the outcome that they have wagered millions of dollars on or billions of dollars on. That is a profound corruption of our democracy.

I am sure you are thinking: That could never happen here in America. That is not government by and for the people. That is not elections as a way of choosing who will best lead us forward or cast the votes consistent with our principles. That is, instead, just turning elections into a casino.

But if you think this could never happen here, you are wrong. This isn’t fantasy.

Last week, less than 60 days before one of the most consequential elections in the history of our Nation, a Federal district judge—a DC district judge—threw the doors wide open for just such a gambling scheme on our elections, allowing individuals and corporations to bet up to \$100 million apiece. No, this is not some research project where people can bet \$10 to see, kind of, the influence of whether or not the way people bet is a better prediction than polling. No, this is not a research project. This is vast, powerful people betting huge sums and then, with dark money authorized through Citizens United court decisions, being able to put their thumbs on the scale. That is what happened last Thursday.

Fortunately, shortly after the ruling was announced, it was appealed by the CFTC, or the Commodity Futures Trading Commission, to the circuit