

Ms. ROSS. Mr. Speaker, I rise today with grave concern about the effort in North Carolina to overturn the will of the voters of our State.

In November, Justice Allison Riggs won the election to retain her seat on the North Carolina Supreme Court. Her victory was confirmed by two separate recounts, but her opponent refuses to concede. Instead, he is seeking to overturn the results of the election with the help of our Republican majority on the court. He is arguing that 60,000 valid votes should be thrown out.

Four years after January 6, we are once again reminded about how fragile our democracy truly is. A judicial candidate does not accept the results of an election, so he is trying to silence voters in the pursuit of power. This is an attack on North Carolina voters, the integrity of our elections, and our system of justice.

CONGRATULATING NORTH CROWLEY PANTHERS

(Mr. WILLIAMS of Texas asked and was given permission to address the House for 1 minute.)

Mr. WILLIAMS of Texas. Mr. Speaker, I rise today to congratulate the North Crowley Panthers for their decisive 50–21 win over Austin Westlake to become the UIL Class 6A Division 1 State champions.

The Panthers finished the season with an impressive record of 15 wins and no losses, earning their first State championship victory since 2003.

Throughout many early mornings, long hours on the field, and staying focused in school, these young men and women showed dedication, strength, and overwhelming commitment to victory. I am proud that their hard work has paid off.

As some of these bright and talented men and women prepare for their next endeavors, I wish them the best of luck and blessings for an even brighter and more victorious future. Go, Panthers.

In God we trust.

CONGRATULATING PASTOR WARREN STEWART, SR., ON HIS RETIREMENT

(Ms. ANSARI asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. ANSARI. Mr. Speaker, I rise today to honor the remarkable legacy of Pastor Warren Stewart, Sr., of Phoenix, Arizona.

At First Institutional Baptist Church, Pastor Stewart has been a beacon of hope, faith, and justice in our district for decades. His tireless work has gone beyond his pastoral role. He has always been a leader for social change in our community.

In fact, his efforts were key to securing Arizona's recognition of Martin Luther King Jr. Day long after many other States had added the holiday to their calendars.

As he steps into retirement, we are deeply grateful for his leadership. I thank Pastor Stewart for his decades of service to our community. His legacy is one of love, inclusivity, and hope.

I wish Pastor Stewart the very best in this next chapter.

UPLIFTING AND EMPOWERING OUR SKILLED WORKFORCE

(Mr. THOMPSON of Pennsylvania asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. THOMPSON of Pennsylvania. Mr. Speaker, I rise to recognize the uplifting and empowering of our skilled workforce.

Across the country, skills gaps are plaguing employers and barring workers from filling millions of open job opportunities. That is why today I was proud to introduce the bipartisan Skills Investment Act.

This commonsense legislation allows workers at any point in their career to contribute to Coverdell lifelong learning accounts, which are tax-advantaged savings opportunities that will allow Americans to pursue new job skills and better career prospects.

Workers of all ages would be eligible to use Coverdell lifelong learning accounts to pay for skills training, apprenticeships, and other workforce-focused programs.

As a senior member of the Education and Workforce Committee and co-chair of the bipartisan Career and Technical Education Caucus, I am proud to sponsor the Skills Investment Act to provide additional resources for workers to climb to the next rung on the ladder of opportunity. I thank my colleagues, Congresswoman BONAMICI, Congressman FITZPATRICK, and Congressman SCHNEIDER, for joining me in this effort.

Mr. Speaker, I urge my colleagues to join me in uplifting our workforce through this bipartisan legislation.

U.S.-MOROCCO PARTNERSHIP IS ESSENTIAL

(Mr. WILSON of South Carolina asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. WILSON of South Carolina. Mr. Speaker, the rule of gun axis of invasion continues murderous conduct. Sadly, war criminal Putin, the Iranian regime, and the Cuban Communist dictatorship are working to destabilize West Africa with the terrorist Polisario Front, a murderous threat to the Kingdom of Morocco, an American partner for 250 years.

Records of the deposed Assad Syrian dictatorship confirm Polisario sent militias for training. Last week, the Polisario invited PKK terrorists to a summit, threatening our valued NATO ally Türkiye. President Donald Trump stood with Morocco, recognizing West-

ern Sahara as Moroccan. I appreciate chairing the Morocco Friendship Caucus.

In conclusion, God bless our troops as the global war on terrorism continues. Open borders for dictators put all Americans at risk of more 9/11 attacks imminent, as warned by the FBI. Trump will reinstitute existing laws to protect American families with peace through strength.

Best wishes to Pete Hegseth. I was grateful to attend the hearing where he qualified for Secretary of Defense, ably conducted by Chairman ROGER WICKER.

CELEBRATING NORTHEAST COMMUNITY COLLEGE

(Mr. FLOOD asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. FLOOD. Mr. Speaker, I rise today to celebrate one of northeast Nebraska's most important institutions, Northeast Community College.

This year, the NJCAA Men's Soccer National Champions hail from Nebraska's First Congressional District, our very own Northeast Hawks.

Throughout the national tournament, Northeast consistently defied the odds. They fought through several close matches, claiming victories against teams that had bested them in previous seasons. They even beat the odds in the championship game. While ranked fifth, our Hawks triumphed with a 2–1 victory over the second-ranked team to secure their historic title.

From Head Coach Adam Potter to every single player, the Hawks have displayed remarkable team spirit on their journey to this historic success. Their work is a testament to the character and values of our national champions, as well as the entire Northeast student community.

On behalf of Nebraska's First Congressional District, congratulations to the Northeast Community College men's soccer team on becoming the first in school history to win an NJCAA national title.

□ 1215

HONORING CONSTITUENTS OF TEXAS' 26TH CONGRESSIONAL DISTRICT

(Mr. GILL of Texas asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. GILL of Texas. Mr. Speaker, it is the honor of my life to serve the people of Texas' 26th Congressional District. My district encompasses parts of Denton, Cooke, Wise, and Tarrant Counties, all the way north to the Oklahoma border.

Our district offers a tapestry of landscapes that reflect the best of Texas, but what truly makes our district special is its people. From the ranchers

who raise horses, beef cattle, sheep, and goats to the entrepreneurs driving new innovation, the healthcare workers caring for our loved ones, and the educators shaping the minds of tomorrow, we are guided by our patriotic love of country.

Our district has a legacy of strong leadership, and I thank and congratulate Dr. Burgess for his service to our district.

Today, I honor the kind and hard-working men and women from Texas' great 26th Congressional District who entrusted me to serve on their behalf. I am honored to call it my home, and I am honored to be their Representative in Washington.

RECOGNIZING SOUTHEASTERN LOUISIANA UNIVERSITY'S CENTENNIAL

(Ms. LETLOW asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. LETLOW. Mr. Speaker, today, I rise to recognize Southeastern Louisiana University in Hammond, Louisiana, for 100 years of educating students in our State.

My background is in higher education, and I know a good school when I see one. I can confidently say that Southeastern is hitting the mark.

With more than 150 academic programs and over \$1 billion in annual economic impact, Southeastern is truly changing lives. This year, the school saw its highest ever graduation rate and freshman retention rate.

Hitting the century mark is no small achievement, and Southeastern's momentum is only increasing. With their recent record-breaking enrollment increase, Southeastern will continue to shape our Nation's leaders for years to come.

A quality education sets students up for a lifetime of success. By that measure, Southeastern has had a tremendous impact. I thank the wonderful faculty and staff who have made 100 years possible. Under President William Wainwright's leadership, Southeastern is moving in the right direction. I look forward to seeing the great work they do in the school's second century and beyond.

WOMEN'S SPORTS FOR WOMEN ONLY

(Mr. FULCHER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. FULCHER. Mr. Speaker, biological men should not be competing in women's athletics. This is a common-sense sentiment that most Americans agree with, especially back in my home State of Idaho.

However, under the Biden administration, the integrity of women's and girls' sports has come under threat. In fact, just this last year, President

Biden rolled out a regulation attempting to usurp States' ability to protect women and girls and make sure they have a safe and fair playing field in sports.

That is why, this week, my House colleagues and I passed the Protection of Women and Girls in Sports Act of 2025. This bill strengthens Title IX protections to ensure the definition of an individual's gender in an athletic competition is based solely on their genetics at birth.

Mr. Speaker, women's and girls' sports are for women and girls only. I proudly voted "yes" on this legislation and encourage my Senate colleagues to do the same.

REMEMBERING SONNY SMART

(Mr. CARTER of Georgia asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CARTER of Georgia. Mr. Speaker, I rise today to mourn the loss of Sonny Smart, who unfortunately passed away this month at the age of 76.

Mr. Smart graduated from Samford in 1970, where he played the position of center on the football team. He joined Holtville High School as an assistant coach shortly after his graduation. Soon, Mr. Smart began his 23-year head coaching career.

At the beginning of his career as a head coach, Mr. Smart was a high school football coach at Bainbridge High School in south Georgia from 1988 to 1994. He then moved on to become the head coach at Rabun County High School of north Georgia in 1995 where he remained until his retirement.

The father of Georgia football Coach Kirby Smart, Sonny Smart was a valued member of the Georgia community. During his time at Bainbridge, he even had the opportunity to coach his son Kirby.

Mr. Smart is survived by his wife, Sharon, and his three children, Karl, Kirby, and Kendall. He will always be remembered as an incredible father, husband, coach, and friend.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess subject to the call of the Chair.

Accordingly (at 12 o'clock and 20 minutes p.m.), the House stood in recess.

□ 1300

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. WEBER of Texas) at 1 p.m.

UNITED STATES-TAIWAN EXPEDITED DOUBLE-TAX RELIEF ACT

Mr. SMITH of Missouri. Mr. Speaker, pursuant to House Resolution 5, I call

up the bill (H.R. 33) to amend the Internal Revenue Code of 1986 to provide special rules for the taxation of certain residents of Taiwan with income from sources within the United States, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 5, the bill is considered read.

The text of the bill is as follows:

H.R. 33

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I—UNITED STATES-TAIWAN EXPEDITED DOUBLE-TAX RELIEF ACT

SEC. 101. SHORT TITLE.

This title may be cited as the "United States-Taiwan Expedited Double-Tax Relief Act".

SEC. 102. SPECIAL RULES FOR TAXATION OF CERTAIN RESIDENTS OF TAIWAN.

(a) IN GENERAL.—Subpart D of part II of subchapter N of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 894 the following new section:

"SEC. 894A. SPECIAL RULES FOR QUALIFIED RESIDENTS OF TAIWAN.

"(a) CERTAIN INCOME FROM UNITED STATES SOURCES.—

"(1) INTEREST, DIVIDENDS, AND ROYALTIES, ETC.—

"(A) IN GENERAL.—In the case of interest (other than original issue discount), dividends, royalties, amounts described in section 871(a)(1)(C), and gains described in section 871(a)(1)(D) received by or paid to a qualified resident of Taiwan—

"(i) sections 871(a), 881(a), 1441(a), 1441(c)(5), and 1442(a) shall each be applied by substituting 'the applicable percentage (as defined in section 894A(a)(1)(C))' for '30 percent' each place it appears, and

"(ii) sections 871(a), 881(a), and 1441(c)(1) shall each be applied by substituting 'a United States permanent establishment of a qualified resident of Taiwan' for 'a trade or business within the United States' each place it appears.

"(B) EXCEPTIONS.—

"(i) IN GENERAL.—Subparagraph (A) shall not apply to—

"(I) any dividend received from or paid by a real estate investment trust which is not a qualified REIT dividend,

"(II) any amount subject to section 897,

"(III) any amount received from or paid by an expatriated entity (as defined in section 7874(a)(2)) to a foreign related person (as defined in section 7874(d)(3)), and

"(IV) any amount which is included in income under section 860C to the extent that such amount does not exceed an excess inclusion with respect to a REMIC.

"(ii) QUALIFIED REIT DIVIDEND.—For purposes of clause (i)(I), the term 'qualified REIT dividend' means any dividend received from or paid by a real estate investment trust if such dividend is paid with respect to a class of shares that is publicly traded and the recipient of the dividend is a person who holds an interest in any class of shares of the real estate investment trust of not more than 5 percent.

"(C) APPLICABLE PERCENTAGE.—For purposes of applying subparagraph (A)(i)—

"(i) IN GENERAL.—Except as provided in clause (ii), the term 'applicable percentage' means 10 percent.

"(ii) SPECIAL RULES FOR DIVIDENDS.—In the case of any dividend in respect of stock received by or paid to a qualified resident of Taiwan, the applicable percentage shall be 15