

Mr. WYDEN, Mr. DURBIN, Mr. SCHIFF, and Ms. BALDWIN):

S. 1585. A bill to amend title 5, United States Code, to provide that a rule relating to a reduction in force is subject to review under chapter 8 of that title, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

By Mr. LEE:

S. 1586. A bill to safeguard children by providing parents with clear and accurate information about the apps downloaded and used by their children and to ensure proper parental consent is achieved, and for other purposes; to the Committee on Commerce, Science, and Transportation.

## SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. Kaine (for himself, Mr. VAN HOLLEN, Mr. SCHUMER, and Mr. PADILLA):

S. Res. 195. A resolution requesting information on El Salvador's human rights practices pursuant to section 502B(c) of the Foreign Assistance Act of 1961; to the Committee on Foreign Relations.

By Mr. LANKFORD (for himself and Mr. MULLIN):

S. Res. 196. A resolution congratulating the University of Oklahoma women's gymnastics team for winning the 2025 National Collegiate Athletic Association Championship, the seventh national title in program history; considered and agreed to.

By Mr. BLUMENTHAL (for himself and Mr. MURPHY):

S. Res. 197. A resolution commending and congratulating the University of Connecticut's women's basketball team for winning the 2025 National Collegiate Athletic Association Division I Women's Basketball National Championship; considered and agreed to.

By Mr. WYDEN (for himself, Mr. MARKEY, Mr. KING, Mr. WELCH, Ms. KLOBUCHAR, Mr. MERKLEY, Ms. HIRONO, Mr. BOOKER, Ms. ROSEN, Ms. WARREN, Mr. VAN HOLLEN, Mr. BLUMENTHAL, Ms. SMITH, Ms. BLUNT ROCHESTER, Ms. ALSOBROOKS, Mr. LUJÁN, Mr. WHITEHOUSE, Mrs. GILLIBRAND, and Mr. WARNER):

S. Res. 198. A resolution expressing the sense of the Senate that the Secretary of Health and Human Services should withdraw a reduction in public notice and comment opportunities; to the Committee on Finance.

By Mr. COONS (for himself and Mr. TILLIS):

S. Res. 199. A resolution expressing support and appreciation for the efforts of the Republic of Romania and the Republic of Moldova to defend democracy and combat malign Russian interference; to the Committee on Foreign Relations.

## ADDITIONAL COSPONSORS

S. 167

At the request of Mr. TILLIS, the names of the Senator from Nebraska (Mrs. FISCHER), the Senator from Pennsylvania (Mr. MCCORMICK) and the Senator from South Carolina (Mr. GRAHAM) were added as cosponsors of S. 167, a bill to amend title 18, United States Code, to punish criminal offenses targeting law enforcement officers, and for other purposes.

S. 383

At the request of Mr. KAINE, the name of the Senator from Ohio (Mr. HUSTED) was added as a cosponsor of S. 383, a bill to extend Federal Pell Grant eligibility of certain short-term programs.

S. 500

At the request of Mr. MCCONNELL, the name of the Senator from Ohio (Mr. MORENO) was added as a cosponsor of S. 500, a bill to reauthorize certain programs under the SUPPORT for Patients and Communities Act, and for other purposes.

S. 879

At the request of Mr. MORAN, the name of the Senator from South Dakota (Mr. ROUNDS) was added as a cosponsor of S. 879, a bill to expand medical, employment, and other benefits for individuals serving as family caregivers for certain veterans, and for other purposes.

S. 1151

At the request of Mr. GRASSLEY, the name of the Senator from Ohio (Mr. MORENO) was added as a cosponsor of S. 1151, a bill to expand the use of E-Verify to hold employers accountable, and for other purposes.

S. 1241

At the request of Mr. GRAHAM, the names of the Senator from Pennsylvania (Mr. MCCORMICK) and the Senator from Idaho (Mr. CRAPO) were added as cosponsors of S. 1241, a bill to impose sanctions and other measures with respect to the Russian Federation if the Government of the Russian Federation refuses to negotiate a peace agreement with Ukraine, violates any such agreement, or initiates another military invasion of Ukraine, and for other purposes.

S. 1261

At the request of Mr. SCHATZ, the names of the Senator from Michigan (Ms. SLOTKIN) and the Senator from Ohio (Mr. MORENO) were added as cosponsors of S. 1261, a bill to amend title XVIII of the Social Security Act to expand access to telehealth services, and for other purposes.

S. 1370

At the request of Mr. HEINRICH, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. 1370, a bill to amend title 18, United States Code, to restrict the possession of certain firearms, and for other purposes.

S. 1392

At the request of Ms. MURKOWSKI, the name of the Senator from Mississippi (Mr. WICKER) was added as a cosponsor of S. 1392, a bill to establish Ocean Innovation Clusters to strengthen the coastal communities and ocean economy of the United States through technological research and development, job training, and cross-sector partnerships, and for other purposes.

S. 1428

At the request of Mr. LANKFORD, the name of the Senator from Missouri

(Mr. SCHMITT) was added as a cosponsor of S. 1428, a bill to amend title 1, United States Code, to clarify that certain tax exemptions are not treated as Federal financial assistance.

S. 1466

At the request of Mr. MARKEY, the name of the Senator from New Mexico (Mr. LUJÁN) was added as a cosponsor of S. 1466, a bill to establish a Federal Advisory Council to Support Victims of Gun Violence.

S. 1467

At the request of Mr. REED, the name of the Senator from Mississippi (Mr. WICKER) was added as a cosponsor of S. 1467, a bill to amend the Fair Credit Reporting Act to prevent consumer reporting agencies from furnishing consumer reports under certain circumstances, and for other purposes.

S. 1517

At the request of Ms. ERNST, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 1517, a bill to include sexual assault and aggravated sexual violence in the definition of aggravated felony under the Immigration and Nationality Act in order to expedite the removal of aliens convicted of any such crime.

S. 1527

At the request of Mr. GALLEGO, the name of the Senator from North Dakota (Mr. CRAMER) was added as a cosponsor of S. 1527, a bill to modify the multifamily loan limits under title II of the National Housing Act, and for other purposes.

S. 1532

At the request of Mr. CRAPO, the name of the Senator from South Dakota (Mr. THUNE) was added as a cosponsor of S. 1532, a bill to amend the Internal Revenue Code of 1986 to modify the railroad track maintenance credit.

S.J. RES. 45

At the request of Mrs. CAPITO, the names of the Senator from Montana (Mr. DAINES) and the Senator from Texas (Mr. CORNYN) were added as cosponsors of S.J. Res. 45, a joint resolution providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Environmental Protection Agency relating to "California State Motor Vehicle and Engine Pollution Control Standards; Advanced Clean Cars II; Waiver of Preemption; Notice of Decision".

## STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. REED (for himself, Mr. BLUMENTHAL, Ms. BALDWIN, Ms. WARREN, Mr. MERKLEY, Mr. VAN HOLLEN, Mr. SANDERS, and Mr. WHITEHOUSE):

S. 1576. A bill to amend the Internal Revenue Code of 1986 to expand the denial of deduction for certain excessive employee remuneration, and for other purposes; to the Committee on Finance.

Mr. REED. Mr. President, I am proud to join Senators BLUMENTHAL, WHITEHOUSE, MERKLEY, BALDWIN, WARREN, VAN HOLLEN, and SANDERS in introducing the Stop Subsidizing Multimillion Dollar Corporate Bonuses Act. Our legislation would finally fully close a loophole that allows publicly traded corporations to deduct the cost of multimillion-dollar bonuses from their corporate tax bills. At a time when the disparity in pay between CEOs and average workers is 290 to 1, there is no justification for forcing U.S. taxpayers to foot the bill for lavish executive compensation packages. But that is what is happening.

Under section 162(m) of the Tax Code, publicly traded corporations cannot deduct more than \$1 million in compensation paid to their top executives. Section 162(m), however, does not apply to all employees, and corporations are exploiting this loophole to claim tax deductions for compensation packages for uncovered employees that far exceed \$1 million. Indeed, publicly traded corporations are offering these lucrative compensation deals to ever increasing numbers of executives—not just a few at the very top of the organization—even when revenue growth for these companies slows.

Both Republican and Democratic administrations have recognized the need to close loopholes in section 162(m). In fact, both President Trump and President Biden signed laws based on earlier versions of my legislation to curtail the abuse of this deduction. This includes ensuring that performance-based compensation is actually counted as compensation under section 162(m) and increasing the number of highly paid executives who are subject to section 162(m). Partially tightening the law in these ways has saved taxpayers billions of dollars. But until the loophole is fully closed, taxpayers will continue to be forced to subsidize extravagant compensation.

The Stop Subsidizing Multimillion Dollar Corporate Bonuses Act would address the remaining gaps by applying section 162(m) restrictions to all employees of publicly traded corporations, subjecting all compensation to a deductibility cap of \$1 million per employee. The Joint Committee on Taxation has estimated that closing this loophole would save taxpayers nearly \$80 billion over 10 years. In other words, taxpayers are currently paying around \$8 billion each year to subsidize exorbitant executive pay packages.

To be clear, our bill does not prevent publicly traded corporations from being able to pay their executives as much as they want. These corporations simply won't be able to deduct the portion of the compensation package that exceeds \$1 million. This is a matter of fairness. It ensures that corporations and shareholders—not taxpayers—are shouldering the cost of the multimillion dollar compensation packages.

I thank Public Citizen, Americans for Financial Reform, the AFL-CIO, the

International Brotherhood of Teamsters, MIT Professor and Nobel Prize Winner Simon Johnson, Take On Wall Street, Americans for Tax Fairness, and the Institute for Policy Studies, Global Economy Project for their support. I urge our colleagues to join us in cosponsoring this legislation and pressing for its passage.

#### SUBMITTED RESOLUTIONS

#### SENATE RESOLUTION 195—REQUESTING INFORMATION ON EL SALVADOR'S HUMAN RIGHTS PRACTICES PURSUANT TO SECTION 502B(C) OF THE FOREIGN ASSISTANCE ACT OF 1961

Mr. Kaine (for himself, Mr. VAN HOLLEN, Mr. SCHUMER, and Mr. PADILLA) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 195

*Resolved,*

#### SECTION 1. REQUEST FOR INFORMATION ON EL SALVADOR'S HUMAN RIGHTS PRACTICES.

(a) STATEMENT REQUESTED.—The Senate requests that the Secretary of State, not later than 30 days after the date of the adoption of this resolution, submit to the Committee on Foreign Relations of the Senate and the Committee on Foreign Affairs of the House of Representatives, pursuant to section 502B(c) of the Foreign Assistance Act of 1961 (22 U.S.C. 2304(c)), a statement regarding El Salvador's human rights practices that has been prepared in collaboration with the Assistant Secretary of State for Democracy, Human Rights, and Labor and the Office of the Legal Adviser at the Department of State.

(b) ELEMENTS.—The statement submitted pursuant to subsection (a) should include—

(1) all available credible information concerning alleged violations of internationally recognized human rights by the Government of the Republic of El Salvador, including—

(A) torture and inhumane treatment of detainees, including detainees who are not citizens of El Salvador;

(B) forced disappearances;

(C) transnational repression;

(D) the denial of due process for residents of El Salvador, including an evaluation of judicial independence in El Salvador;

(E) the treatment of citizens or residents of other countries who are being detained or imprisoned in El Salvador, including any opportunity provided to such citizens or residents to demonstrate they are being wrongfully detained or imprisoned;

(2) a description of the steps the United States Government has taken—

(A) to promote respect for and observance of human rights as part of the Government of El Salvador's activities, including in the context of El Salvador's ongoing State of Exception;

(B) to discourage any practices that are inimical to internationally recognized human rights; and

(C) to publicly or privately call attention to, and disassociate the United States and any security assistance provided for the Republic of El Salvador from, any practices described in subparagraph (B);

(3) other information, including—

(A) an assessment from the Secretary of State of the likelihood that United States security assistance (as defined in section

502B(d) of the Foreign Assistance Act of 1961 (22 U.S.C. 2304(d))) provided to the Republic of El Salvador could be used in support of activities by government officials related to the rendition, trafficking, detention, or imprisonment of individuals who are not nationals of El Salvador;

(B) an assessment from the Secretary of State of the conditions in El Salvador's Centro de Confinamiento del Terrorismo (CECOT), including an assessment of allegations of torture and other gross violations of human rights;

(C) a description of any actions that the United States Government is taking to ensure that the Government of the Republic of El Salvador releases United States citizens or residents being detained or imprisoned in El Salvador in compliance with United States court orders regarding their return to the United States;

(D) a description of any actions that the United States Government is taking to address allegations of detention, torture, or forced disappearances of United States citizens or residents by the Republic of El Salvador or efforts to facilitate the detention, torture or forced disappearances of United States citizens or legal residents;

(E) a description of actions the United States Government is taking to provide due process in compliance with United States law for relevant persons detained or imprisoned in El Salvador through an agreement with the United States Government; and

(F) a description of any actions the United States Government is taking to protect United States citizens and residents from unlawful rendering, trafficking, or other means of removal from the United States to the Republic of El Salvador.

#### SENATE RESOLUTION 196—CONGRATULATING THE UNIVERSITY OF OKLAHOMA WOMEN'S GYMNASTICS TEAM FOR WINNING THE 2025 NATIONAL COLLEGIATE ATHLETIC ASSOCIATION CHAMPIONSHIP, THE SEVENTH NATIONAL TITLE IN PROGRAM HISTORY

Mr. LANKFORD (for himself and Mr. MULLIN) submitted the following resolution; which was considered and agreed to:

S. RES. 196

Whereas the 2025 University of Oklahoma women's gymnastics team (referred to in this preamble as the "Sooners"), under the direction of head coach K.J. Kindler, won the program's seventh National Collegiate Athletic Association (referred to in this preamble as the "NCAA") championship title with a final score of 198.0125, overcoming the University of California Los Angeles, the University of Missouri, and the University of Utah;

Whereas the Sooners scored a 49.6125 on beam, a 49.5875 on floor, a 49.4375 on vault, and a 49.3750 on bars;

Whereas the Sooners opened the meet tied for first place and began extending their lead after completing each rotation;

Whereas the Sooners have competed in the team finals 11 out of the last 12 years;

Whereas the Sooners are tied for the third-most women's gymnastics national titles in NCAA history;

Whereas the Sooners posted a 33–2 record, won the Southeastern Conference regular season title, and won an NCAA Regional Championship for the 15th straight year;

Whereas 6 Sooner student-athletes combined for 15 All-America honors—