

“(B) who meets the applicable State professional standards and qualifications pursuant to section 1111(g)(2)(M) of such Act (20 U.S.C. 6311(g)(2)(M)),

“(C) whose primary responsibilities involve working or assisting in a classroom setting, and

“(D) who is employed in a qualifying school or a qualifying early childhood education program.

“(6) ELIGIBLE SCHOOL-BASED MENTAL HEALTH SERVICES PROVIDER.—The term ‘eligible school-based mental health services provider’ means an individual—

“(A) described in section 4102(6) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7112(6)), and

“(B) who is employed in a qualifying school or a qualifying early childhood education program.

“(7) ELIGIBLE SCHOOL LEADER.—The term ‘eligible school leader’ means a principal, assistant principal, or other individual who is—

“(A) an employee or officer of a qualifying school, and

“(B) responsible for the daily instructional leadership and managerial operations in the qualifying school.

“(8) ELIGIBLE TEACHER.—The term ‘eligible teacher’ means an individual who—

“(A) is an elementary school or secondary school teacher who, as determined by the State or local educational agency, is a teacher of record who provides direct classroom teaching (or classroom-type teaching in a nonclassroom setting) to students in a qualifying school, and

“(B)(i) meets applicable State certification and licensure requirements, including any requirements for certification obtained through alternative routes to certification, in the State in which such school is located and in the subject area in which the individual is the teacher of record, or

“(ii) is enrolled during the taxable year in a program leading to State certification and licensure as described in clause (i) and is making satisfactory progress toward such certification and licensure requirements.

“(9) QUALIFYING EARLY CHILDHOOD EDUCATION PROGRAM.—

“(A) IN GENERAL.—The term ‘qualifying early childhood education program’ means an early childhood education program, as defined in section 103 of the Higher Education Act of 1965 (20 U.S.C. 1003), that, regardless of setting—

“(i) serves children who receive services for which financial assistance is provided in accordance with the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9857 et seq.), the Head Start Act (42 U.S.C. 9831 et seq.), or the child and adult care food program established under section 17 of the Richard B. Russell National School Lunch Act (42 U.S.C. 1766), and

“(ii) participates in a State tiered and transparent system for measuring program quality.

“(B) SPECIAL RULE.—Notwithstanding subparagraph (A), an early childhood education program that does not satisfy the requirements of subparagraph (A)(ii) shall be deemed to be a qualifying early childhood education program until September 30, 2025, if the program—

“(i) satisfies all requirements of subparagraph (A) except for clause (ii) of such subparagraph, and

“(ii)(I) meets the Head Start program performance standards described in section 641A(a) of the Head Start Act (42 U.S.C. 9836a(a)), if applicable, or

“(II) is accredited by a national accreditor of early learning programs as of the date of enactment of the Retaining Educators Takes Added Investment Now Act.

“(10) QUALIFYING SCHOOL.—The term ‘qualifying school’ means—

“(A) a public elementary school or secondary school that—

“(i) is in the school district of a local educational agency that is eligible for assistance under part A of title I of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311 et seq.), or

“(ii) is served or operated by an educational service agency that is eligible for such assistance, or

“(B) an elementary school or secondary school that is funded by the Bureau of Indian Education and that is in the school district of a local educational agency that is eligible for such assistance.”

(b) W-2 REPORTING OF CONTINUOUS EMPLOYMENT FOR CERTAIN POSITIONS AT QUALIFYING EARLY CHILDHOOD EDUCATION PROGRAMS OR QUALIFYING SCHOOLS.—Section 6051(a) of the Internal Revenue Code of 1986 is amended by striking “and” at the end of paragraph (16), by striking the period at the end of paragraph (17) and inserting “, and”, and by inserting after paragraph (17) the following new paragraph:

“(18) in the case of an employee who is employed in a position described in subsection (a)(2) of section 36C, the number of school years for which such employee has been continuously employed in any such position.”

(c) CONFORMING AMENDMENTS.—

(1) The table of sections for subpart C of part IV of subchapter A of chapter 1 of subtitle A of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 36B the following:

“Sec. 36C. Teacher and school leader retention credit.”

(2) Section 6211(b)(4)(A) of such Code is amended by inserting “36C,” after “36B.”

(3) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “36C,” after “36B.”

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

#### SEC. 5. DEVELOPING INTERAGENCY DATA SERIES.

The Secretary of Labor, in coordination with the Secretary of Treasury, the Secretary of Education, and the Secretary of Health and Human Services, shall—

(1) develop and publish on the internet website of the Bureau of Labor Statistics a data series that captures—

(A) the average base salary of teachers in elementary schools and secondary schools, disaggregated by—

(i) employment in public elementary schools and secondary schools that receive assistance under part A of title I of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311 et seq.),

(ii) employment in public elementary schools and secondary schools that do not receive such assistance, and

(iii) geographic region, and

(B) the average base salary of early childhood educators, disaggregated by highest level of degree attained, and

(2) update the data series under paragraph (1) on an annual basis.

By Mr. BARRASSO (for himself, Mrs. CAPITO, Mrs. BLACKBURN, Mr. LANKFORD, Mr. DAINES, Mr. YOUNG, Mrs. BRITT, Mr. RICKETTS, Mr. TUBERVILLE, Mr. SHEEHY, Mr. HOEVEN, and Mr. CRUZ):

Mr. BARRASSO. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 1688. A bill to amend the Internal Revenue Code of 1986 to permanently extend the allowance for depreciation, amortization, or depletion for purposes of determining the income limitation on the deduction for business interest and for other purposes; to the Committee on Finance.

S. 1688

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

#### SECTION 1. SHORT TITLE.

This Act may be cited as the “Growing America’s Small Businesses and Manufacturing Act”.

#### SEC. 2. PERMANENT EXTENSION OF ALLOWANCE FOR DEPRECIATION, AMORTIZATION, OR DEPLETION IN DETERMINING THE LIMITATION ON BUSINESS INTEREST.

(a) IN GENERAL.—Section 163(j)(8)(A)(v) of the Internal Revenue Code of 1986 is amended by striking “in the case of taxable years beginning before January 1, 2022,”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2024.

#### SEC. 3. INCREASE IN LIMITATIONS ON EXPENSES OF DEPRECIABLE BUSINESS ASSETS.

(a) IN GENERAL.—Section 179(b) of the Internal Revenue Code of 1986 is amended—

(1) by striking “\$1,000,000” in paragraph (1) and inserting “\$2,500,000”, and

(2) by striking “\$2,500,000” in paragraph (2) and inserting “\$4,000,000”.

(b) INFLATION ADJUSTMENT.—Section 179(b)(6)(A) of such Code is amended—

(1) by striking “2018” and inserting “2025 (2018 in the case of the dollar amount in paragraph (5)(A))”, and

(2) by striking “calendar year 2017” in clause (ii) thereof and inserting “calendar year 2024” (“calendar year 2017” in the case of the dollar amount in paragraph (5)(A))”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service in taxable years beginning after December 31, 2024.

#### SUBMITTED RESOLUTIONS

#### SENATE RESOLUTION 208—SUPPORTING THE DESIGNATION OF MAY 10, 2025, AS “NATIONAL ASIAN AMERICAN, NATIVE HAWAIIAN, AND PACIFIC ISLANDER MENTAL HEALTH DAY”

Ms. HIRONO (for herself, Ms. CANTWELL, Mr. MARKEY, Mr. PADILLA, Mr. SCHATZ, and Ms. WARREN) submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. RES. 208

Whereas the Asian American, Native Hawaiian, and Pacific Islander (referred to in this preamble as “AANHPI”) community is among the fastest growing population groups in the United States and has made significant economic, cultural, and social contributions;

Whereas the AANHPI community is extremely diverse in terms of socioeconomic background, education level, types of employment, languages spoken, cultures of origin, acculturation, and migration and colonization status;

Whereas AANHPIs have among the lowest rates of utilization of mental health services, and 65.3 percent of the estimated 2,900,000 AANHPIs who meet criteria for a mental health problem do not receive treatment;

Whereas, from 2018 to 2023, AANHPI youth ages 10 to 24 years old in the United States were the only racial or ethnic population in this age category whose leading cause of death was suicide;

Whereas it is imperative to disaggregate AANHPI population data to get an accurate representation of the depth and breadth of the mental health issues for each subpopulation, so that specific culturally and linguistically appropriate solutions can be developed;

Whereas language access continues to be a critical issue, whether due to the limited number of providers with the necessary language skills to provide in-language services or the significant language loss faced by Native Hawaiian and Pacific Islander communities due to colonization;

Whereas there is a need to significantly increase the number of providers, including paraprofessionals, representing AANHPI communities and provide them with necessary training and ongoing support;

Whereas historical discrimination and current racial violence toward AANHPIs increase trauma and stress, underlying precursors to mental health problems;

Whereas there is a critical need to raise awareness about, and improve mental health literacy among, the AANHPI community to reduce the stigma associated with mental health issues; and

Whereas May is both National Asian American, Native Hawaiian, and Pacific Islander Heritage Month, an opportunity to celebrate the vast contributions of this population to the society of the United States, and National Mental Health Awareness Month, recognizing the importance of mental health to the well-being and health of families and communities and connecting the importance of one's cultural heritage to good mental health: Now, therefore be it

*Resolved*, That the Senate—

(1) supports the designation of May 10, 2025, as “National Asian American, Native Hawaiian, and Pacific Islander Mental Health Day”;

(2) recognizes the importance of mental health to the well-being and health of families and communities;

(3) acknowledges the importance of raising awareness about mental health and improving the quality of care for Asian American, Native Hawaiian, and Pacific Islander communities;

(4) recognizes that celebrating one's cultural and linguistic heritage is beneficial to mental health; and

(5) encourages Federal, State, and local health agencies to adopt laws, policies, and guidance to improve help-seeking rates for mental health services for the Asian American, Native Hawaiian, and Pacific Islander community and other communities of color.

#### SENATE RESOLUTION 209—COMMENDING SOUTHEASTERN LOUISIANA UNIVERSITY ON THE OCCASION OF ITS CENTENNIAL AND ITS YEARS OF SERVICE TO THE STATE OF LOUISIANA AND THE UNITED STATES

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

S. RES. 209

Whereas, on July 7, 1925, the voters of Tangipahoa Parish approved a bond issue that led to the creation of Hammond Junior College;

Whereas President Linus A. Sims opened the college to 40 students, taught by 5 faculty members, establishing the foundation for an institution committed to academic excellence and community service;

Whereas, in 1927, the voters of Tangipahoa Parish supported the purchase of the 15-acre Hunter Leake estate for the purpose of expanding the college's campus and allowing for future growth;

Whereas, in 1928, Hammond Junior College became Southeastern Louisiana College and was adopted into the Louisiana State educational system under the State Board of Education, solidifying its place as a vital institution for higher education in Louisiana;

Whereas, in 1934, a State bond issue provided for the construction of McGehee Hall, which became a historic centerpiece of the university and was placed on the National Register of Historic Places on January 18, 1985;

Whereas, in 1970, Southeastern Louisiana College became Southeastern Louisiana University, reflecting its growth in academic offerings, student population, and regional impact;

Whereas, as of the date of adoption of this resolution, Southeastern Louisiana University serves more than 15,000 students annually, offering a multitude of undergraduate, graduate, and professional programs through its 5 colleges and schools, fostering innovation, research, and career readiness;

Whereas Southeastern Louisiana University has academically distinguished itself in education, business, nursing and health sciences, the arts, sciences, and other fields while remaining dedicated to public service;

Whereas Southeastern Louisiana University has a strong tradition of intercollegiate athletics as a member of the Southland Conference, supporting student-athletes in their academic and athletic pursuits; and

Whereas Southeastern Louisiana University has produced notable alumni who have made significant contributions in business, public service, education, health care, and the arts, strengthening the economy and cultural heritage of Louisiana: Now, therefore, be it

*Resolved*, That the Senate—

(1) commends Southeastern Louisiana University on the occasion of its Centennial and its years of service to the State of Louisiana and the United States;

(2) recognizes Southeastern Louisiana University for its dedication to higher education, research, and community service; and

(3) respectfully requests that the Secretary of the Senate transmit an enrolled copy of this resolution to—

(A) the President of Southeastern Louisiana University, the Honorable Dr. William S. Wainwright;

(B) the Provost and Vice President for Academic Affairs of Southeastern Louisiana University, the Honorable Dr. Tena L. Golding; and

(C) the Vice President for University Advancement of Southeastern Louisiana University, the Honorable Ms. Wendy Lauderdale.

#### SENATE RESOLUTION 210—HONORING AND COMMENDING THE 80TH ANNIVERSARY OF THE BLINDED VETERANS ASSOCIATION

Mr. MORAN (for himself, Mr. BLUMENTHAL, Mr. BOOZMAN, Ms. DUCKWORTH, Mr. HOEVEN, Mr. WARNOCK, and Mr. CORNYN) submitted the following resolution; which was considered and agreed to:

S. RES. 210

Whereas the Blinded Veterans Association (in this preamble referred to as “BVA”) was founded in 1945 by World War II veterans who were blinded in service to the United States, with the goal of providing support and advocacy for veterans who had lost their sight;

Whereas BVA is congressionally chartered as the official advocate and representative for all blinded veterans before the executive and legislative branches of the Federal Government;

Whereas, since its inception, BVA has been at the forefront of efforts to ensure that blind and low-vision veterans receive the services, recognition, and respect they deserve, advocating for improved access to health care, rehabilitation, and employment opportunities;

Whereas, over the past 80 years, BVA has continuously worked to advance the rights and welfare of blind and low-vision veterans by working alongside Congress, the Department of Veterans Affairs, and other governmental agencies, advocating for critical legislative and policy changes and providing a strong voice for those who have served in uniform;

Whereas the first comprehensive residential Blind Rehabilitation Center program opened on July 4, 1948, in Hines, Illinois, and operates still at the Edward Hines, Jr., Veterans Administration Hospital as one of 13 comprehensive residential Blind Rehabilitation Centers across the Department of Veterans Affairs health care system;

Whereas the Blind Rehabilitation Centers offer a variety of skill courses designed to help blind and low-vision veterans achieve greater levels of independence through skill areas including orientation and mobility, computer access training, communication skills, manual skills, and visual skills, as well as social and recreational activities;

Whereas BVA has played a key role in fostering a better understanding of the challenges faced by blind and low-vision veterans, while also contributing to the development and implementation of programs designed to improve the quality of life of blind and low-vision veterans, including the Visual Impairment Service Team Program, which is responsible for the coordination of services for severely disabled visually impaired veterans;

Whereas, through BVA's tireless advocacy efforts, major strides have been made in improving the care and services provided by the Department of Veterans Affairs for blind and low-vision veterans, such as enhanced access to outpatient blind rehabilitation services that allow those veterans to live independently and with dignity;

Whereas the Blind Rehabilitation Services of the Department of Veterans Affairs work to rehabilitate veterans by focusing on five core areas of living skills, orientation and mobility, visual skills, manual skills, and technology access;

Whereas BVA has championed efforts to expand benefits and services available to blind and low-vision veterans, including improving the disability rating schedule as it relates to visual impairment and blindness,