

medicine and the baby formula that they need.

This, in no way, is going to solve the conflict. That is a point the Senator made, and he has got a point to be made. But if we do all we can to facilitate the delivery of aid, it means that we are doing all we can to ease the suffering of innocent families who have been victimized.

My view is that we should do all we can to alleviate the suffering, especially for these infants, these children, these women, and peace-loving Palestinians who want nothing more than to live in peace in their neighborhood.

I yield the floor.

The PRESIDING OFFICER. The Senator from Idaho.

Mr. RISCH. Madam President, I want to respond to that.

First of all, I commend the Senator for his appreciation for the suffering that is going on. It is horrible. It is despicable. You have seen the photos. You have seen the video. It is a horrible, horrible situation.

One of the difficulties I have with this is that he is correct; this resolution does not assign fault, nor does it talk about fault. And that is one of the biggest problems I have with this. If this is going to be resolved, fault must be identified. The conditions on the ground have to be identified. And how this is going to be resolved has to be identified, none of which is considered in here. It is simply a suggestion that simply taking food there is going to resolve this problem, and we have done that. We have food there. It is ready to go in.

As I said, three things need to happen, and it is in the hands solely of Hamas—not in Israel, not in Netanyahu, not in our President, not in the people of the United States' hands. It is in the hands of Hamas. And that is, if they simply release the hostages, lay down their arms and surrender, it is over. The food flows in. There is not another bullet fired. That is all that has to happen. But what has to be recognized in this is how this is going to end. There is only one way this can end, and that is with complete and total destruction of Hamas.

This is very similar to what the United States of America and its allies did in the late 1930s. We decided that the Nazis were so bad that they could not exist as a military force, as a political force, or as a cultural force, and we decided they needed to be eliminated.

That is what Israel decided it has to do to protect itself. That is what it is doing.

But Hamas can stop this. They can stop it in a minute, and they are not showing any signs of that. So what is going to happen is this fight is going to go on until the last Hamas falls.

The PRESIDING OFFICER. The Senator from Nevada.

#### NO TAX ON TIPS ACT

Ms. ROSEN. Madam President, hard-working families in Nevada and all

across this country are struggling to make ends meet because of rising costs on everything, from groceries to housing, all of which has been made worse by Donald Trump's tariffs that are driving prices even higher.

Nevadans, our families, we are being squeezed, and they need real relief. They need us to work together to lower costs for them. That is why I introduced the No Tax on Tips Act alongside Senator TED CRUZ from Texas, which would eliminate Federal income taxes on tipped wages.

For so many service and hospitality workers, tips aren't extra; it is part of their income that they use to make ends meet. Tips are how Nevadans pay their rent, cover their groceries, take care of their families, their kids.

And Nevada has more tipped workers per capita than any other State. So this bill would mean immediate financial relief for countless hard-working families.

No tax on tips was one of President Trump's key promises to the American people, which he unveiled in my State of Nevada. And I am not afraid to embrace a good idea wherever it comes from. So I agreed we need to get this done.

This is not a time for politics. It is a time for progress for hard-working Americans. This bipartisan bill is a good idea that has support from Democrats and Republicans. So we should pass it as soon as possible without any poison pills.

The problem is that the House Republicans have included a version of the No Tax on Tips Act in their bigger budget bill—a bill that cuts Medicaid, SNAP, and other programs families rely on, to give more tax breaks for billionaires and the ultrawealthy.

So we shouldn't be forcing working families to choose between keeping their healthcare or keeping their tips, which is why we want this bipartisan bill to pass on its own—on its own—not part of a harmful, extreme budget bill.

If we are serious about providing service employees with financial relief, let's do it now. Let's do it today because the American people, they get sick and tired of Washington games.

So let's pass this bill without playing politics, without taking away healthcare and food assistance from families who need it the most. Let's pass it by itself.

That is why I am calling on the Senate to pass the bipartisan No Tax on Tips Act right here, right now, as a stand-alone bill. We are going to cut taxes for real hard-working Americans, for Nevadans, for everyone, not just for billionaires. We are going to cut taxes on service workers' tips without cutting Medicaid or SNAP. And let's get this done with strong guardrails so CEOs and the ultrawealthy don't exploit loopholes meant to help working people. Let's pass it today.

Nevadans sent me here to fight for them, and so I am going to keep working to lower costs, to raise wages, and

to make sure people who power our economy—our working families—can keep more of what they earn. And through this bipartisan bill, it shows that I am not going to allow Washington gridlock and partisanship to block a bill without a fight. That is why we are going to pass it today, taking matters into my own hands, with the support of my colleagues on both sides of the aisle, to pass our bipartisan No Tax on Tips Act by unanimous consent.

And so, notwithstanding rule XXII, I ask unanimous consent that the Committee on Finance be discharged from further consideration of S. 129 and the Senate proceed to its immediate consideration.

The PRESIDING OFFICER. The clerk will report the bill by title.

The senior assistant legislative clerk read as follows:

A bill (S. 129) to amend the Internal Revenue Code of 1986 to eliminate the application of the income tax on qualified tips through a deduction allowed to all individual taxpayers, and for other purposes.

There being no objection, the committee was discharged, and the Senate proceeded to consider the bill.

Ms. ROSEN. Madam President, I further ask that the bill be considered read a third time and passed and that the motion to reconsider be considered made and laid upon the table with no intervening action or debate.

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

The bill (S. 129) was ordered to be engrossed for a third reading, was read the third time, and passed as follows:

S. 129

*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 “No Tax on Tips Act”.

#### SEC. 2. DEDUCTION FOR QUALIFIED TIPS.

(a) IN GENERAL.—

(1) DEDUCTION ALLOWED.—Part VII of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by redesignating section 224 as section 225 and by inserting after section 223 the following new section:

##### “SEC. 224. QUALIFIED TIPS.

“(a) IN GENERAL.—There shall be allowed as a deduction an amount equal to the qualified tips received during the taxable year that are included on statements furnished to the employer pursuant to section 6053(a).

“(b) MAXIMUM DEDUCTION.—The deduction allowed by subsection (a) for any taxpayer for the taxable year shall not exceed \$25,000.

“(c) QUALIFIED TIPS.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified tip’ means any cash tip received by an individual in the course of such individual's employment in an occupation which traditionally and customarily received tips on or before December 31, 2023, as provided by the Secretary.

“(2) EXCLUSION FOR CERTAIN EMPLOYEES.—Such term shall not include any amount received by an individual in the course of employment by an employer if such individual had, for the preceding taxable year, compensation (within the meaning of section

414(q)(4) from such employer in excess of the amount in effect under section 414(q)(1)(B)(i)."

(2) PUBLISHED LIST OF OCCUPATIONS TRADITIONALLY RECEIVING TIPS.—Not later than 90 days after the date of the enactment of this Act, the Secretary of the Treasury (or the Secretary's delegate) shall publish a list of occupations which traditionally and customarily received tips on or before December 31, 2023, for purposes of section 224(c)(1) of the Internal Revenue Code of 1986 (as added by paragraph (1)).

(3) CONFORMING AMENDMENT.—The table of sections for part VII of subchapter B of chapter 1 of such Code is amended by redesignating the item relating to section 224 as relating to section 225 and by inserting after the item relating to section 223 the following new item:

"Sec. 224. Qualified tips."

(b) DEDUCTION ALLOWED TO NON-ITEMIZERS.—Section 63(b) of the Internal Revenue Code of 1986 is amended by striking "and" at the end of paragraph (3), by striking the period at the end of paragraph (4) and inserting "and", and by adding at the end the following new paragraph:

"(5) the deduction provided in section 224."

(c) NON-APPLICATION OF CERTAIN LIMITATIONS FOR ITEMIZERS.—

(1) DEDUCTION NOT TREATED AS A MISCELLANEOUS ITEMIZED DEDUCTION.—Section 67(b) of the Internal Revenue Code of 1986 is amended by striking "and" at the end of paragraph (11), by striking the period at the end of paragraph (12) and inserting "and", and by adding at the end the following new paragraph:

"(13) the deduction under section 224 (relating to qualified tips)."

(2) DEDUCTION NOT TAKEN INTO ACCOUNT UNDER OVERALL LIMITATION.—Section 68(c) of the Internal Revenue Code of 1986 is amended by striking "and" at the end of paragraph (2), by striking the period at the end of paragraph (3) and inserting "and", and by adding at the end the following new paragraph:

"(4) the deduction under section 224 (relating to qualified tips)."

(d) WITHHOLDING.—The Secretary of the Treasury (or the Secretary's delegate) shall modify the tables and procedures prescribed under section 3402(a) of the Internal Revenue Code of 1986 to take into account the deduction allowed under section 224 of such Code (as added by this Act).

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

### SEC. 3. EXTENSION OF CREDIT FOR PORTION OF EMPLOYER SOCIAL SECURITY TAXES PAID WITH RESPECT TO EMPLOYEE TIPS TO BEAUTY SERVICE ESTABLISHMENTS.

(a) EXTENSION OF TIP CREDIT TO BEAUTY SERVICE BUSINESS.—

(1) IN GENERAL.—Section 45B(b)(2) of the Internal Revenue Code of 1986 is amended to read as follows:

"(2) APPLICATION ONLY TO CERTAIN LINES OF BUSINESS.—In applying paragraph (1) there shall be taken into account only tips received from customers or clients in connection with the following services:

"(A) The providing, delivering, or serving of food or beverages for consumption, if the tipping of employees delivering or serving food or beverages by customers is customary.

"(B) The providing of beauty services to a customer or client if the tipping of employees providing such services is customary."

(2) BEAUTY SERVICE DEFINED.—Section 45B of such Code is amended by adding at the end the following new subsection:

"(e) BEAUTY SERVICE.—For purposes of this section, the term 'beauty service' means any of the following:

"(1) Barbering and hair care.

"(2) Nail care.

"(3) Esthetics.

"(4) Body and spa treatments."

(b) CREDIT DETERMINED WITH RESPECT TO MINIMUM WAGE IN EFFECT.—Section 45B(b)(1)(B) of the Internal Revenue Code of 1986 is amended—

(1) by striking "as in effect on January 1, 2007, and"; and

(2) by inserting "and in the case of food or beverage establishments, as in effect on January 1, 2007" after "without regard to section 3(m) of such Act".

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

Ms. ROSEN. Madam President, before I yield my time to the Senator from Texas, I just want to say this is great news for Nevada. Our bill just passed. Our hospitality and service staff are working harder than ever while being squeezed by rising costs. This bill is not the be-all and end-all, but it is going to offer immediate financial relief while the Senate continues to work to lower costs and find other avenues of relief for hard-working families.

Madam President, I yield the floor.

The PRESIDING OFFICER. The Senator from Texas.

Mr. CRUZ. Madam President, I remember, as a kid in Sunday school, thinking what it would have been like to live in Israel in the age of the apostles, in the time of miracles. And yet, perhaps we have been transformed to another time of miracles.

Yesterday, I was at the White House, where President Trump signed into law bipartisan legislation—my legislation—the TAKE IT DOWN Act, which I authored with Senator AMY KLOBUCHAR to protect women, to protect teenage girls, to protect young people online from nonconsensual intimate images.

We saw both parties come together and pass landmark legislation, and just a moment ago, 24 hours later, we saw the same thing happen.

So I thank my colleague from Nevada for moving for this to pass by unanimous consent. And I want everyone to reflect on what you just saw happen because it is consequential.

Last year, in the midst of the Presidential campaign, President Trump, at a rally in Las Vegas, announced his policy proposal of no tax on tips. And the Presiding Officer will recall that, the week after he announced that, he came and had lunch with the Republican Senators, and he told us the backstory of where the idea came from.

He said he was sitting at a hotel in Las Vegas, getting ready to go to his rally, and he said he was having lunch there. And he said a waitress came by, and he said: She was beautiful; she was beautiful—which I believe him. And he said she was complaining about the burden and the paperwork of paying taxes on tips and how challenging it was.

And he said he pulled out a pad of paper, and he just wrote on the pad of paper: No tax on tips.

He said: What do you think of this?

And she said: Great.

And he went to the rally, and he announced it. And as he told us, the entire crowd went nuts.

Now, I have to say, when he announced that policy, I thought that was policy genius. The next week, I drafted legislation to implement no taxes on tips, and I introduced it in the Senate the very next week. And within days, both Senators from Nevada joined my bill as cosponsors.

As the Senator from Nevada just described, she told me on the floor—she said 25 percent of all workers in the State of Nevada are tipped workers. And this is commonsense, bipartisan tax reform.

Look, I think we ought to be fighting for waiters and waitresses. We ought to be fighting for bartenders, taxicab drivers, Uber drivers. We ought to be fighting for beauticians and nail salon workers. We ought to be fighting for all the men and women who are working and working hard. We ought to be fighting for casino workers. Sorry to leave them out. As a longtime poker player, I certainly don't want to leave them out. But we ought to be fighting for blue-collar workers across this country.

And I will say, I have been urging—I have urged the House of Representatives and I have urged the White House that we should take up No Tax on Tips in the House and pass it. And I said: Look, if the House passes it, I think there is a very real chance the Senate will pass it. It is bipartisan legislation.

And what we just saw is the Senate passing No Tax on Tips 100 to 0. Every Democrat voted yes. Every Republican voted yes. And, by the way, the backstory—just kind of pulling the curtain back on how this process operates—the way the process operates is, when you are seeking to pass something by unanimous consent, you circulate what is called a hotline, and every Senator gets the chance to say: Are you going to object?

And on the Republican side, every Senator said: Nope, good by me.

And on the Democrat side, every Senator said: Nope, good by me.

And so this is now passed, and we are sending it to the House of Representatives.

Here is the good news. With what we just saw now, the certainty that we will see No Tax on Tips become the law of the land, I think, is very close to 100 percent. As the Senator from Nevada mentioned, it is included in the House's One Big Beautiful Bill, and whether it passes freestanding or as part of the bigger bill, one way or another, No Tax on Tips is going to become law and give real relief to hard-working Americans.

So I am proud of what the Senate just did, and I commend Democrats and Republicans, even at a time of partisan division, coming together and agreeing on this commonsense policy. I think that is terrific for workers in all 50 States.

I yield the floor.

**GUIDING AND ESTABLISHING NATIONAL INNOVATION FOR U.S. STABLECOINS ACT—Motion to Proceed**

The PRESIDING OFFICER (Ms. ERNST). The Senator from Georgia.

EVYATAR DAVID

Mr. OSSOFF. Madam President, Evyatar David has always loved music, singing, and playing instruments with his brother Ilay and his sister Yaela at Shabbat dinners. Evyatar dreams of becoming a music producer one day, and that love of music led Evyatar to the Negev Desert for the Nova Music Festival on October 7, 2023. For months, he had been looking forward to a weekend of music and friends. But instead, Evyatar, is now, as I speak these words on the Senate floor, living his 591st day of captivity in a Hamas dungeon under Gaza.

His brother Ilay told me recently that another hostage, recently freed, brought him a message from Evyatar that Evyatar misses most of all playing music with his family. Instead, Evyatar has been starved and kept in chains with a bag over his head. He and his best friend Guy Gilboa-Dalal have been held together and tortured together.

Evyatar and Guy both have younger sisters, older brothers, parents, friends whose lives are shattered by their absence.

This is Evyatar before, but recent photos show a man abused and malnourished. And he was recently taken to witness the release of other hostages and then returned to captivity simply to torment him.

I first met Evyatar's brother Ilay when he visited Atlanta and then hosted Ilay in my office here in the Senate, and I was inspired by the tenacity of his hope and his relentless effort to ensure his brother is not forgotten. And today I rise to demand Evyatar's freedom and to demand yet again the release of all hostages held in Gaza.

Many of us in Atlanta's Jewish community, including Ohr HaTorah, Beth Jacob, B'nai Torah, and now all of the synagogues of the Atlanta Rabbinical Assembly have decided to adopt Evyatar's case, to call relentlessly for his immediate release and to ensure he is not forgotten or left for dead.

This 24-year-old man has now spent two birthdays in brutal captivity, where he remains right now at this moment, but he belongs at home with his family.

Evyatar, you are not forgotten.

Free Evyatar David. Free him now.

The PRESIDING OFFICER. The Senator from Maryland.

UNANIMOUS CONSENT REQUEST—S. RES. 217

Ms. ALSOBROOKS. Notwithstanding rule XXII, I ask unanimous consent that the Committee on Finance be discharged from further consideration of

S. Res. 217 and the Senate proceed to its immediate consideration; that the resolution be agreed to, the preamble be agreed to, and that the motions to reconsider be considered made and laid upon the table with no intervening action or debate.

The PRESIDING OFFICER. Is there objection?

Mr. CRAPO. Madam President, reserving the right to object.

The PRESIDING OFFICER. The Senator from Iowa.

Mr. CRAPO. I would like to make some remarks. If my colleague is going to make some remarks, I would yield to her first.

Ms. ALSOBROOKS. Thank you.

The PRESIDING OFFICER. Is there objection?

Mr. CRAPO. I am reserving the right to object. I will object, and we can make our remarks after.

The PRESIDING OFFICER. Objection is heard.

The Senator from Maryland.

Ms. ALSOBROOKS. Robert F. Kennedy, Jr., Secretary of Health and Human Services, is presenting a clear and present danger to the health and well-being of the American people. He oversees 13 Agencies that are critical to U.S. health policy and the health of our Nation. One such Agency, the National Institutes of Health, is the world's leading Agency for public health research, and I am proud to represent many of the scientists who work there as the Senator from Maryland. This is the place that the Nation looks to for discoveries in public health. This is where the world looks to to fight global health crises. This is the beacon of American exceptionalism.

Over the last 40 years, NIH has helped reduce deaths from heart disease by 75 percent, deaths from stroke are down 75 percent, and NIH funding has led the fight to save countless lives with groundbreaking discoveries. NIH is the greatest credit to sustaining medical research in history.

But now, we are dealing with an administration that is a direct threat to our health. Since Donald Trump has taken office, NIH has fired 1,300 employees and has canceled more than \$2 billion in Federal research grants. He wants to cut the NIH budget by 40 percent, and these cuts would be carried out by Robert F. Kennedy, Jr., one of the most unqualified individuals that we have seen to hold that position.

Secretary Kennedy took an oath to faithfully discharge the duties of the office in which he was about to enter, and to this point, he has utterly failed and is making Americans sicker.

Look at what he has done in just 4 months. We are currently watching the largest single measles outbreak in our Nation in 25 years—25 years. There are 1,000 cases, and one-third of them are children younger than 5 years old. Three people have died, including two young children.

For years, Secretary Kennedy, without an ounce of medical training, has

spread lies and conspiracy theories about safe and effective vaccines—vaccines that literally prevent measles. A qualified HHS Secretary would highlight the effectiveness of vaccines and urge people to continue getting vaccinated. A capable Secretary would have some sense of compassion for suffering children. The Secretary we have, instead, chose to downplay the deaths and encourage untested treatments. This is dangerous. Americans will get sicker, and, in fact, they already have.

Our Nation has made incredible gains in IVF and infertility treatment, raising the birth rate through IVF dramatically over the last 30 years, but just last month, Secretary Kennedy fired the entire team at CDC who works on IVF and infertility research. Secretary Kennedy fired most of the employees at the CDC's Division of Reproductive Health, which helps to promote healthy pregnancies. Secretary Kennedy fired staff at the Maternal and Child Health Bureau, which oversees important programs that support children and pregnant women.

Countless women across the country have become mothers thanks to the incredible advancements in IVF, and a good number of this President's women supporters supported him because he vowed to make the treatment more accessible. How dare this man take that away from them.

Our Nation has made great progress in the fight to eliminate HIV and AIDS, building on an understanding of how to treat the virus and getting closer to finding a cure—until now. Secretary Kennedy has now cut funding for dozens of HIV-related research grants.

Did you know that there is a National Firefighter Registry that was set up to study the link between the hazards of the job and firefighters developing cancers? Well, that registry has now been taken down at Secretary Kennedy's bidding.

This is part of a heartless trend. They are destroying what decades of research has built. The billions in funding cuts and thousands of staff cuts threaten the race to find cures for Alzheimer's, ALS, cancer, and other devastating illnesses. The impact will be felt far beyond our borders, and it will be generational.

For decades, we have taken the lead on the global stage in research and development. We have taken the lead in fighting global health challenges. Many of the world's brightest researchers come here to join the fight. The top research agencies around the world partner with us. Public health is a responsibility that we must lead. R.F.K. is singlehandedly destroying that reputation, setting us back potentially decades.

The eyes of the world are on us. Most look to us to lead; some look for us to stumble. But they are watching to see what we do. Having Secretary Kennedy as the face of our Nation's health and research operation sends a terrible