

to make the 2017 tax relief permanent. That means permanently extending the lower tax rates; permanently extending the increased standard deduction; and not only permanently extending the enhanced child tax credit but enhancing it even further to \$2,200 per child and linking it to inflation so its value will never go down.

But not just that, there is more. We are eliminating taxes on tips for millions of tip workers. We are eliminating taxes on overtime for millions of hourly workers. We are putting in place an auto loan interest deductible when you buy a new car manufactured here in the United States. And we are increasing the standard deduction for millions of low- and middle-income seniors, making their retirement a little easier and more prosperous.

We are also implementing a program to create saving accounts for newborns, with an initial deposit of \$1,000 to help parents save and invest for their children's future needs.

And that is still not all. We are also looking at the chance to grow our economy by making the rest of the Tax Cuts and Job Act's business tax relief permanent. That means lower effective rates for small and medium-sized businesses—the job-creating 199A small business deduction and full expensing for new equipment and for domestic research and development. And we are adding to the 2017 tax relief with new pro-growth provisions, like a provision to boost domestic manufacturing by implementing full expensing for new factories and factory improvements.

Thanks to the pro-growth provisions in our legislation, we can expect to see GDP as much as 4.9 percent higher as a result of our bill. And that, of course, means more jobs and opportunities and better wages for hard-working Americans.

Republicans made some promises to the American people last November. We promised to grow our economy, to extend the 2017 tax relief and prevent a \$4 trillion tax hike on the American people, to secure our border and enhance the safety of our communities, and to unleash American energy.

We made those promises, and the American people elected us to office. Now they expect us to deliver. The opportunity is before us to deliver on our promises and make America safer, stronger, and more prosperous.

Fifty-three Members will never agree on every detail of legislation; let's face it. But Republicans are united in our commitment to what we are doing in this bill: securing our border; strengthening our national defense; growing our economy; unleashing American energy; cutting waste, fraud, and abuse; and preventing tax hikes on hard-working Americans.

Mr. President, it is time to get this legislation across the finish line.

MEASURE PLACED ON THE CALENDAR—H.R. 1

Mr. THUNE. Mr. President, I understand that there is a bill at the desk that is due for a second reading.

The ACTING PRESIDENT pro tempore. The clerk will read the bill by title for a second time.

The legislative clerk read as follows:

A bill (H.R. 1) to provide for reconciliation pursuant to title II of H. Con. Res. 14.

Mr. THUNE. Mr. President, in order to place the bill on the calendar under the provisions of rule XIV, I would object to further proceeding.

The PRESIDING OFFICER. Objection having been heard, the bill will be placed on the calendar.

Mr. THUNE. I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

(Mr. YOUNG assumed the Chair.)

(Mr. MORENO assumed the Chair.)

(Mr. BANKS assumed the Chair.)

Mr. THUNE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. MORENO). Without objection, it is so ordered.

LEGISLATIVE SESSION

ONE BIG BEAUTIFUL BILL ACT— Motion to Proceed

Mr. THUNE. Mr. President, I move to proceed to Calendar No. 107, H.R. 1.

The PRESIDING OFFICER. The clerk will report the motion to proceed.

The senior assistant legislative clerk read as follows:

Motion to proceed to Calendar No. 107, H.R. 1, a bill to provide for reconciliation pursuant to title II of H. Con. Res. 14.

VOTE ON MOTION

The PRESIDING OFFICER. The question is on agreeing to the motion to proceed.

Mr. THUNE. Mr. 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 legislative clerk called the roll.

The result was announced—yeas 51, nays 49, as follows:

[Rollcall Vote No. 329 Leg.]

YEAS—51

Banks	Crapo	Hyde-Smith
Barrasso	Cruz	Johnson
Blackburn	Curtis	Justice
Boozman	Daines	Kennedy
Britt	Ernst	Lankford
Budd	Fischer	Lee
Capito	Graham	Lummis
Cassidy	Grassley	Marshall
Collins	Hagerty	McConnell
Cornyn	Hawley	McCormick
Cotton	Hoeven	Moody
Cramer	Husted	Moran

Moreno	Rounds	Sullivan
Mullin	Schmitt	Thune
Murkowski	Scott (FL)	Tuberville
Ricketts	Scott (SC)	Wicker
Risch	Sheehy	Young

NAYS—49

Alsobrooks	Hirono	Sanders
Baldwin	Kaine	Schatz
Bennet	Kelly	Schiff
Blumenthal	Kim	Schumer
Blunt Rochester	King	Shaheen
Booker	Klobuchar	Slotkin
Cantwell	Lujan	Smith
Coons	Markey	Tillis
Cortez Masto	Merkley	Van Hollen
Duckworth	Murphy	Warner
Durbin	Murray	Warnock
Fetterman	Ossoff	Warren
Gallego	Padilla	Welch
Gillibrand	Paul	Whitehouse
Hassan	Peters	Wyden
Heinrich	Reed	
Hickenlooper	Rosen	

The motion was agreed to.

(Mr. CURTIS assumed the Chair.)

ONE BIG BEAUTIFUL BILL ACT

The PRESIDING OFFICER (Mr. MCCORMICK). The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 1) to provide for reconciliation pursuant to title II of H. Con. Res. 14.

AMENDMENT NO. 2360

Mr. THUNE. Mr. President, I call up amendment No. 2360.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

The Senator from South Dakota [Mr. THUNE], for Mr. Graham, proposes an amendment numbered 2360.

Mr. THUNE. Mr. President, I ask unanimous consent to have the reading dispensed with.

Mr. SCHUMER. Reserving the right to object—and I will object—Senate Republicans are scrambling to pass a radical bill, released to the public in the dead of night, praying the American people won't realize what is in it. If Senate Republicans won't tell the American people what is in this bill, then Democrats are going to force this Chamber to read it from start to finish.

I object.

The PRESIDING OFFICER. Objection is heard.

The clerk will read the amendment.

The legislative clerk continued with the reading of the amendment.

(The amendment is printed in today's RECORD under "Text of Amendments.") (Mr. MCCORMICK assumed the Chair.)

(Mr. MULLIN assumed the Chair.)

(Mr. LANKFORD assumed the Chair.)

(Mr. BUDD assumed the Chair.)

(Mr. SHEEHY assumed the Chair.)

(Mr. CURTIS assumed the Chair.)

(Mrs. MOODY assumed the Chair.)

(Mr. CASSIDY assumed the Chair.)

The PRESIDING OFFICER (Mr. MORENO). Pursuant to the order of February 29, 1960, the hour of 12 noon having arrived, the Senate having been in continuous session since yesterday, the Senate will suspend for prayer by the Senate Chaplain.

PRAYER

The Chaplain, Dr. Barry C. BLACK, offered the following prayer:

Let us pray.

Lord of creation, You established day and night and the orderly movements of the seasons. That same providence orders the lives of our Senators, our Nation, and our world.

As our lawmakers seek to do what is right, give them the wisdom to discern what is best. Show them the pitfalls to avoid and the opportunities to seize. Lord, keep them from becoming weary in their pursuit of Your purposes as they remember Your promise to bring a bountiful harvest. May they cling to the enduring principles of Your truth that will lead them to Your desired destination.

We pray in Your wonderful Name. Amen.

The PRESIDING OFFICER. The clerk will continue reading.

The assistant bill clerk continued with the reading of the amendment.

(The ACTING PRESIDENT pro tempore assumed the Chair.)

The PRESIDING OFFICER (Mr. MORENO). The majority leader.

Mr. THUNE. Mr. President, I would like to start by just taking a moment to thank the clerks who stayed up all night reading the amendment and getting us to this point. I know it was a long night and that we are not finished yet, but I want them to know that the Senate appreciates their dedication, their stamina, and their service.

In just a moment, I am going to make a point of order against the substitute amendment that I offered on behalf of Chairman GRAHAM. I believe the Chair should rule that there is no point of order against the amendment because, under the Budget Act, the Senate looks to the Budget Committee to assess the budgetary effects of an amendment. Basically, this has to do with the current policy baseline that we decided to use in the budget resolution for this bill and how we handle points of order related to it. This is an issue that, I think, we need to deal with right off the bat.

POINT OF ORDER

Therefore, I make a point of order under section 313(b)(1)(E) of the Congressional Budget Act against substitute amendment No. 2360.

The PRESIDING OFFICER. Under the Congressional Budget Act and the precedents of the Senate, the chair must rely on determinations made by the Budget Committee in assessing the budgetary effects of the amendment.

Section 312 of the Budget Act states:

For purposes of this title and title IV, the levels of new budgetary authority, outlays, direct spending, new entitlement authority, and revenues for a fiscal year shall be determined on the basis of estimates made by the Committee on the Budget of the House of Representatives or the Senate, as applicable.

Unless the Budget Committee, speaking through its chairman, asserts that the amendment causes a violation of the Budget Act, the Chair will not so hold.

The point of order is not well-taken. The Democrat leader.

APPEALING THE RULING OF THE CHAIR

Mr. SCHUMER. Mr. President, I appeal the ruling of the Chair, and I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

The yeas and nays are ordered.

The appeal is debatable for 1 hour under the Act.

The Democrat leader.

Mr. SCHUMER. Mr. President, first, let me thank everyone who stayed overnight to take part in the reading of this bill—my colleagues, the cloakrooms, the floor staff—everyone who made it possible.

I would say this to the cloakrooms and, particularly, to our great floor staff: You are all amazing. You are the unsung heroes of what goes on here. Without you, none of us could do our work. So thank you for your dedication, your excellence, your perseverance, your strength.

Senate Democrats will now commence with four parliamentary inquiries to show the hypocrisy of what Republicans are trying to do here in the Senate and to expose how they are trying to hide the true costs of their billionaire giveaways to the American people. I thank my colleagues who will speak momentarily, as well as all of my colleagues who have come to the floor, as we debate this bill before vote-arama.

Before I yield to them, I just want to hammer home exactly what is going on here in the Senate for the people back home.

Republicans are about to pass the single most expensive bill in U.S. history to give tax breaks to billionaires, while taking away Medicaid, SNAP benefits, and good-paying jobs for millions of people. The CBO, just this morning, said it will explode the debt by \$3.3 trillion, and they said it will likely cost more than that over time—closer to \$4 trillion. Rather than being honest with the American people about the true costs of their billionaire giveaways, Republicans are doing something the Senate has never, never done before: deploying fake math and accounting gimmicks to hide the true cost of their bill.

Look, Republicans can use whatever budgetary gimmicks they want to try and make the math work on paper, but you can't paper over the real-life consequences of adding tens of trillions to the debt—sky-high interest rates, higher borrowing costs for cars, for homes, for credit cards. Americans are going to feel this, unfortunately, everywhere they look. Americans' household wealth will be permanently hobbled. There aren't enough budgetary gimmicks in the world to change that fact. And for what? Why are Republicans doing this? So that billionaires can pay less in taxes while tens of millions lose their healthcare benefits and pay more for everyday expenses.

I yield to my colleague from Oregon for the first parliamentary inquiry.

The PRESIDING OFFICER. The Senator from Oregon.

PARLIAMENTARY INQUIRY

Mr. MERKLEY. Mr. President, a parliamentary inquiry.

The PRESIDING OFFICER. The Senator will state his inquiry.

Mr. MERKLEY. When the House bill was first laid before the Senate, was the operative baseline under which it would be considered the current law baseline under section 257 of the Balanced Budget and Emergency Deficit Control Act of 1985?

The PRESIDING OFFICER. Yes.

The Democrat leader.

PARLIAMENTARY INQUIRY

Mr. SCHUMER. Mr. President, I rise for a parliamentary inquiry.

The PRESIDING OFFICER. The Senator will state his inquiry.

Mr. SCHUMER. Has the Senate ever used a baseline other than the current law baseline under 257 for the enforcement of budget points of order, including under section 313 of the Budget Act, during the consideration of a reconciliation measure?

Has it ever been used?

The PRESIDING OFFICER. No.

The Senator from Oregon.

PARLIAMENTARY INQUIRY

Mr. WYDEN. Mr. President, what the Republican majority is doing right now on the Senate floor is hiding trillions of dollars in handouts to corporations and the wealthy—trillions of dollars. If you measure this bill the way we measure every other reconciliation bill, it simply doesn't comply with the rules. The Republican majority has figured out a trick that allows them to sidestep the Parliamentarian, violate the Congressional Budget Act, and lift the filibuster for Trump's entire legislative agenda in one fell swoop. It is fakery. The budget numbers are a fraud, but the deficits will be very real. The prospect of a catastrophic death spiral is very real. The hardship this terrible bill is going to inflict on tens of millions of Americans will be very real.

So my parliamentary inquiry will proceed now: Does the score of the finance title of the Senate substitute, which the chairman asserts complies with its instruction, rely on the use of two distinct baselines: current policy for taxes and current law for health provisions like Medicaid?

The PRESIDING OFFICER. Yes.

The Senator from Washington.

PARLIAMENTARY INQUIRY

Mrs. MURRAY. Mr. President, a parliamentary inquiry.

The PRESIDING OFFICER. The Senator will state her inquiry.

Mrs. MURRAY. Are the remaining nine titles of the Senate substitute scored by the CBO using a current law 257 baseline?

The PRESIDING OFFICER. Yes.

The Senator from Washington.

Mrs. MURRAY. Mr. President, I have been here a long time. Not only have I been the Budget chair but I am the longest serving Democrat on that committee, and in my 33 years here in the