

having the time of your life at camp and had a dance party with all of your friends before the Lord decided to take you from us. He has bigger plans for you.

Mary and Linnie were just two of the victims of this horrific flooding, and there are many others with their own stories and families and futures that were cut far too short.

Now 6 days after the flooding, rescue and recovery efforts for those who remain unaccounted for are still underway. I would like to reiterate the message of Department of Homeland Security Secretary Kristi Noem, who shared with me in Kerrville on Saturday her No. 1 priority, which was to save lives and to reunite families.

As I said, there are now 170, at last count, people still missing in Kerr County alone, including 5 campers and 1 counselor from Camp Mystic. This number does not include others that were missing in surrounding counties like Travis, Williamson County, Burnet County, and it doesn't include out-of-town visitors who may have been vacationing in Central Texas. Because of that, the sad reality is, this number will rise.

Once again, I want to recognize Governor Abbott and the many other State and local officials who snapped into action in response to this disaster, as well as the first-line responders who are committed to recovering as many people as possible.

More than 19 different State, local, and national government entities have been involved in these rescue efforts, and according to Lieutenant Colonel Baker of the Texas Parks and Wildlife Department, the Texas game wardens alone have conducted more than 400 rescues and 30 recoveries.

I am grateful as well to President Trump and Secretary Noem for their rapid Federal response. President Trump, when I talked to him on Saturday morning, said: Whatever you need. And that message was reiterated by Secretary Noem. And, of course, the President agreed to a Federal disaster declaration at the request of Governor Abbott on the spot.

I am especially thankful to the President for his kind words of love and support for those who have lost everything during this very, very sad time for Texas. The President and the First Lady are expected to come to Central Texas tomorrow, and I look forward to joining them once again.

To all of my Senate colleagues who have expressed words of kindness and condolences over the last few days, I want to express my appreciation to them. It is not hard for each of us to imagine, as parents or grandparents or husbands or wives, what a loss like this must mean in the lives of those who have been left behind.

Occasionally, we see people try to make political hay and engage in the blame game after a disaster like this. Of course, I guess I am not entirely surprised by that, but my request to them is, Please, wait. Wait until we

have recovered all of those who are unaccounted for. There will be plenty of time for a thorough investigation of the facts and circumstances. Of course, it is only normal to say: Well, we want to make sure, in the future, we learn lessons from this experience so that we can save lives in the future. That time will come, but it is not now.

We need to use our words to encourage and to uplift and to console our fellow Americans during this difficult time. Now is not the time for partisanship; now is the time for unity. As Texans, we are accustomed to working and playing as a team. We don't point fingers. We ask: What can I do to help?

So the best thing we can do right now is to offer our condolences to the families of the victims and to continue to support the ongoing recovery efforts. It is imperative right now that we continue to work relentlessly, in the words of Governor Abbott, to recover as many people as possible who are yet unaccounted for. And he said: We will account for all of them.

Again, I want to reiterate what I said previously in that there is zero evidence of any failure on the part of the National Weather Service or any government Agency that they contributed to this horrific disaster. But if there are technologies we can implement, training we can promote, or systems we can improve, we should look to doing that in the future, for the future. There will be time for Federal efforts beyond the major disaster declaration granted by the Trump administration. We have already begun to try to identify legislative efforts we might undertake here in the Congress.

In listening to my colleague from Vermont, we know that natural disasters like this are not confined to any specific part of the country, to any State, or to any region. They happen everywhere at different times and in different places. It remains unclear whether there is anything that could have been done differently to prevent this horrible tragedy from taking place, but our goal must, nevertheless, remain to prevent more mothers and fathers and families from suffering the very great pain that so many are feeling right now.

This week, there has been example after example of Texans helping fellow Texans. Countless prayer vigils and donation drives have been organized across the State in honor of those who lost their lives in the flooding. Fundraisers have raised tens of thousands of dollars for everything from a fund in memory of Mystic camper Hadley Hanna to money for Lyle and Sue Glen-na, a couple from Minnesota who managed to use their car horns to alert others at their campground of the incoming flood, likely saving multiple lives in the process.

There wasn't a single spot left in the parking lot of the George W. Bush Presidential Library in Dallas for the vigil that was held there, and University of Texas students gathered at UT

Tower in Austin to honor Chloe Childress and Katherine Ferruzzo—Camp Mystic counselors and incoming freshmen. Chloe lost her life in the flooding, and Katherine remains unaccounted for at this time.

As a father of two daughters, I can't imagine what these parents are going through, or grandparents or families or friends, given the loss of these young girls—of these lives that had only just begun. For those who are still waiting to hear news about their missing children or family members, they should know that we are doing everything humanly possible to find them and bring them home.

While I can't show the photos of every person who has died or is still missing due to the flooding, I want all who have lost loved ones to know that the prayers of those of us here and, I believe, of those across the Nation are lifting them up and are with them during their time of unimaginable grief.

I yield the floor.

The PRESIDING OFFICER. The Senator from Nevada.

UNANIMOUS CONSENT REQUEST—S. 2230

Ms. CORTEZ MASTO. Madam President, the World Series of Poker is currently underway in my hometown of Las Vegas, NV, where tens of thousands of Americans have converged around one of the largest and most prestigious gaming events across the globe.

This world-renowned tournament and the visitors who flock to Nevada to witness it help drive my State's economy. Anyone who has ever heard of Las Vegas knows that our gaming industry is a massive contributor to our State's GDP. Unfortunately, tucked into the Republicans' tax bill was a provision that puts the industry at risk not just in Nevada but across the country.

Until last week, the law of the land was that gamblers could deduct 100 percent of their losses from their annual taxes. For example, if a gambler won \$500,000 and lost \$500,000 in a year, that gambler would be able to deduct \$500,000 from their taxes and break even. But under the new law that was recently passed by the Republicans and signed into law by the President, gamblers will only be able to deduct 90 percent of their losses on their annual taxes; so that same taxpayer would now have \$50,000 in taxable income even though they lost everything they won that year. They would literally be paying taxes on money they don't have.

This makes no sense, and it will do irreparable harm to our country's gaming industry if it takes effect, especially in Nevada. It will disincentivize professional gamblers, like players at the World Series of Poker, from doing what they do best and contributing to our economy. It will move major events that drive our economy offshore and push wagering into illegal markets, and it could punish tourists who come to Vegas to win big.

Let me be clear: The Republican tax bill is full of provisions that are bad for

Nevada and this country. That is why I didn't vote for it. And while it will take years to undo the damage that bill will cause, this ridiculous gaming tax is something we can fix today. That is largely because this provision being included in that tax bill was as a result of Republicans haphazardly inventing new budget rules to ram their debt-busting bill through Congress. These new rules they made up forced them to make changes to existing policy even if it made that policy worse for Americans. And that is what happened here.

Nobody thinks this is a good idea, and I am not sure many of my Republican colleagues even knew this was in the bill that they passed. So I am proposing a simple solution, which is a return to the previous policy. My legislation would allow taxpayers to once again deduct 100 percent of their losses from their yearly taxes. We must make this fix. Nevadans take pride in our gaming industry, and the current law could cause serious damage to my State and to our country as a whole.

Madam President, I ask unanimous consent that notwithstanding rule XXII and as if in legislative session, the Committee on Finance be discharged from further consideration of S. 2230 and that the Senate proceed to its immediate consideration. 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.

The PRESIDING OFFICER. Is there an objection?

The Senator from Indiana.

Mr. YOUNG. Madam President, in reserving the right to object, as my distinguished colleague is very much aware, a number of important and impactful provisions from the One Big Beautiful Bill Act were challenged and, unfortunately, stricken during Byrd challenges. There are also a number of provisions that had to be written in a very specific way to comply with this Byrd rule. The underlying bill is an effort to fix one of those instances, and I am supportive of this policy change. I want to make that clear.

Another provision that was, unfortunately, not included in the final bill as a result of the Byrd rule was an exemption for qualified religious institutions from the excise tax on investment income of certain private colleges and universities, also known as the university endowment tax. The qualified religious institution provision would exempt any institution that, in short, is longstanding and has substantive ties to a religious organization.

Religious institutions have served a very important purpose in our country throughout our history and have, by and large, not been offenders of the woke and DEI problems that are rampant at many other major universities with large endowments.

As long as my Democratic colleagues are keen on fixing provisions of the One Big Beautiful Bill Act that were

the result of this Byrd process, I think it is only fair that we fix this one as well. Again, I strongly support the underlying bill, but we will have to object, unless the Senator can agree to my request.

Accordingly, I ask that the Senator modify her request to include my amendment, which is at the desk; that the amendment be considered and agreed to; that the bill, as amended, be considered read a third time and passed; and that the motion to reconsider be considered made and laid upon the table.

The PRESIDING OFFICER. Is there an objection to the modification?

The Senator from Oregon.

Mr. WYDEN. Madam President, in reserving the right to object, I want everybody to understand what is going on here on the floor of the Senate.

Last week, the Republicans passed a gigantic bill that was full of massive cuts to healthcare and food assistance as well as huge tax handouts to big corporations and the ultrawealthy. It also included a lot of smaller scale policies that didn't get a lot of notice. In a lot of cases, they were just half-baked, poorly written, and now I see Republican Senators walking all over the Capitol, saying they didn't even know anything about this policy and this process.

The Republican bill is full of special carve-outs for some groups and new taxes on others. The fact is, when you rush a process like this in this way and cram in all of these policies that you haven't really thought about, you risk some consequences for people back home, and that is what is going on here in this attempt by our colleague to pass this special tax carve-out for one institution—just one—in his home State.

The Finance Committee's Democratic staff already litigated this issue in bipartisan meetings with the Parliamentarian. We knocked this proposal out of the Republican bill specifically—specifically—for one reason: It is a special carve-out, and it is plain and simple that that is what is going on.

My own view is, if my Republican colleagues want to exempt their home State colleges and universities from the endowment tax, they shouldn't have passed this deeply flawed bill in the first place. So I strongly support our colleague from Nevada's efforts. I oppose the amendment proposed by our Finance Committee colleague Senator YOUNG.

I close by way of saying: It is just not right to give a special home State tax carve-out a free ride on an entirely separate proposal. Therefore, I object.

The PRESIDING OFFICER. The objection is heard.

Is there objection to the original proposal?

Mr. YOUNG. I object.

It is understandable that my colleagues would want to characterize this imminently reasonable request as something that is parochial in nature.

I will say, however, that when we advanced the largest tax cut for middle- and working-class Americans in American history, when we advanced this broader initiative to make Medicaid more sustainable for all Americans and take Medicaid back to its original purpose, when we invested in critical resources in our military—at a time when the world is not becoming less dangerous; it is becoming more dangerous—when we beefed up border security, we also thought it right and proper to ensure that our religious institutions were cared for, that we continued to incentivize their critical investments in education and other important causes.

Unfortunately, it was through a Democratic Byrd process. It was a partisan effort to initiate a process to strip out the provisions that would have exempted religious institutions from attacks that should not be applied to them.

So I seek an exemption on behalf of all these religious institutions across the country that are broadly supported, at the same time that I seek relief for the Senator from Nevada, in the interest of her State, for gambling purposes.

The PRESIDING OFFICER. The objection is heard.

The Senator from Nevada.

Ms. CORTEZ MASTO. Madam President, I have to say, it is a shame that we cannot pass this commonsense fix, S. 2230, because the Republicans want to weigh it down with unrelated measures that they voted to support.

I appreciate my colleague from Indiana, and I hope we can work together, because I know he supports S. 2230, to try to get this passed and fix this. This is something that—my understanding is—many Republicans, along with Democrats, did not even know was part of that process. And now I hope we can. But I hope it doesn't get caught in this constant churn now that Republicans, when they vote for a bill, they are trying to undo some of those votes because of things they didn't like in the bill. If they didn't like it, they should have voted against the bill.

It really is doing a disservice to so many across the country. It is not just a unique thing for Nevada. This is gaming. Gaming exists across the country, almost in every State. There are so many people who are going to be impacted by this, and it just does not make sense. This is a Republican piece of legislation that is actually causing people to pay taxes on money they lost. It makes no sense.

That is all this is. It is trying to fix it and put us back to the status quo.

I will say this—and, again, I really appreciate my colleague from Indiana, but the Byrd process is not partisan. It is a Senate process we have. It is a bipartisan process. Democrats have used it in the past. Republicans have used it in the past. It is a Senate process that is part of the procedure that we have here.

If—if—my colleagues wanted to protect qualified religious institutions' exemption, they shouldn't have put it in the bill they passed or they should have introduced an amendment to knock it out. They should have done something to show that they were there.

I am hopeful this legislation that I am trying to pass on behalf of so many—so many—across this country, Americans, that it does not now get caught up in a Republican loop of trying to protect the very provisions that they voted to support in that Republican "Big Betrayal Bill."

I am disappointed, but I am not done. And I can promise you this: We will continue to work to try to get S. 2230 passed. It is just common sense, and it has bipartisan support here in the Senate.

I yield the floor.

The PRESIDING OFFICER. The Senator from Nevada.

Ms. ROSEN. Madam President, I want to start out by thanking my dear friend and colleague Senator CORTEZ MASTO for leading the effort to fix this terrible provision.

I have to say I am extremely disappointed in what just happened. Senate Republicans are, once again, showing that they couldn't care less about the impacts of their new extreme law.

Last week, President Trump signed into law Republicans' disastrous "Big Beautiful Betrayal," which, among all the terrible cuts to healthcare, to food assistance, and all of the rest, the "Big Beautiful Betrayal" included a damaging provision that will impose a higher tax burden for people who play games at casinos—casinos not just in Nevada but all around this country—and lose money.

You heard that right. Under Republicans' new law, individuals who play blackjack or poker while they are on vacation or wherever they are at—any other games at casinos—will now owe taxes to the government on the money that they lost. That is because Republicans' extreme law placed a new limit on the amount of gaming losses that Americans can deduct.

What does this actually mean? It means if someone wins a big jackpot in Las Vegas and then loses that jackpot later on, they would still be liable for paying 10 percent in taxes on gaming "income," even though they hadn't brought home anything.

Their loss equaled their win. They had no winnings at all.

How can that be right? How does it make sense? I don't know. It is Senate Republican math. That is what they seemed to use in their "Big Beautiful Betrayal Bill." It is not just bad math; it is bad policy.

What makes it even worse is that Senate Republicans snuck in this provision in this terrible bill so they can collect more money from people so that they can pay for more tax giveaways to billionaires. This is exactly what is happening, and it is shameful.

This is going to hurt people who visit casinos. It is going to hurt Nevada's gaming industry more broadly, which supports nearly a third of the jobs in our State. It generates billions of dollars for our local economy.

That is why Senator CORTEZ MASTO and I agreed that we must pass our FULL HOUSE Act and eliminate this new tax burden.

I am extremely disappointed that Washington politicians are refusing to fix the terrible policy they enacted that is going to hurt my State—our State—and our economy.

We need to restore the full wagering loss deduction and bring fairness back to our tax system. I won't stop working and won't stop pushing until this gets done.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant executive clerk proceeded to call the roll.

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

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

#### REMEMBERING JOHN STULP

Mr. HICKENLOOPER. Mr. President, I rise today to honor my great friend John Stulp. John passed away this past Monday, July 7. He was with his family in Lamar, out on the Eastern Plains, a place that he loved more than anything.

John was a good man—a great man, by any measure. Certainly, he was defined by his unwavering commitment to his family, his neighbors, his friends, and his home State of Colorado. He was the essence of a public servant.

His list of contributions to our State is impressively long. He served as Colorado's commissioner of agriculture during my predecessor Bill Ritter's governorship, and I appreciate Governor Ritter introducing me to him, discovering him for me.

John Stulp was a former Prowers County commissioner, a Democratic commissioner in a county that is not well-known for Democratic commissioners.

He was also a former State board of land commissioner, a State wildlife commissioner, and a member of the State board of agriculture.

And in John's mind, above all that, he was a dryland wheat farmer and a cow-calf rancher from southeast Colorado.

John's reputation for patient consensus-building is well-known throughout our State and trusted throughout our State.

In 2011, I was the newly elected Governor, and Colorado had already experienced a couple of years of drought. The years 2011 and 2012 were bad years for drought, and I was convinced that we needed a blueprint, a plan of some sort, to address the gap between the State's

projected growth and its future water supply to make sure that we had the supply that could match our needs.

I recruited John to serve as my top water policy adviser. We made it a cabinet-level position. He came to all our cabinet meetings. He was our water czar. It was clear to me that we would be hard-pressed to find anyone that could do the work he did. John understood the agricultural community in Colorado better than almost anyone.

Maybe that is why, when I first approached him with the idea of a statewide water plan, he wasn't immediately convinced. Actually, he was far from it; he was, I would say, more than skeptical. He knew how hard it would be to map Colorado's water supply, to chart a plan to conserve water that we might need in the next 50 years, and to get everybody at the table. In Colorado, we talk about how whiskey is for drinking but water is for fighting. He didn't think it was a smart idea for me politically, as a new Governor, to take on an issue that had the potential to be so divisive, but he understood that we couldn't let our rivers and farms be at risk of running dry and that we needed him, Colorado needed him.

He set aside his reservations and he rolled up his sleeves and he went to work—he and James Eckholt and a lot of other people. It was remarkable to watch them. He crisscrossed the State hosting roundtables, talking with farmers, listening to stakeholders—really hearing them—trying to resolve the issues and trying to align their self-interests.

John poured his heart and soul into that plan, and in the end, John accomplished what I think even he previously believed would not be possible. We finalized the State's first-ever water plan in November of 2015. It certainly would never have happened without his prodigious efforts. He created a framework that will evolve as our State's climate and demographics continue to evolve.

More importantly, in the process, he created an ecosystem, a network, of relationships across geographic and political boundaries. And that was one of his many great legacies—his many legacies—that he leaves to Colorado. Certainly, his family is his greatest legacy, but he did a lot for the ability of Colorado's future and water.

When you travel a lot with someone, you spend a lot of miles with them and you stay at their home, you share their food, you meet their neighbors, you get a real sense of their goodness. I am not sure there are gradations of goodness. But I have traveled long distances with John Stulp. I stayed at his home in Prowers County, where he and his remarkable wife Jane would cook up a barbecue and get me together with some of their neighbors. He even loaned my son Teddy a .410 shotgun so he could learn how to shoot.

If I did believe in gradations of goodness, John and Jane Stulp would be at the very top. Even with all the great