

Russia is doing right now to meddle in the United States to try and influence public opinion about the war in Ukraine. So I think he is absolutely wrong.

That is why I am going to continue to ask for a unanimous consent to pass the third bill that came out of the Foreign Relations Committee because I think that Russia—not Ukraine, not U.S. taxpayers—should pay for the destruction it has caused.

What the REPO 2.0 bill would do would be to make clear that aggression carries lasting financial consequences.

UNANIMOUS CONSENT REQUEST—S. 2657

Mr. President, now, the other bill that I think is critical is the STOP China and Russia Act. This is bipartisan legislation that Senator CORNYN cosponsored with me that targets those Chinese entities that are supplying Russia's defense industrial base.

It focuses on machine tools, on electronics, on industrial inputs that have military applications, those inputs that are showing up in Russia in their armored vehicles, in their drones, and in the those missiles. Those inputs enable Russia to rebuild forces and to prepare for future conflict.

In fact, I don't know that my colleague from Kentucky who is on the Foreign Relations Committee with me was at the hearing that we had earlier this year where we heard expert testimony before the committee from both the majority and minority witnesses that made clear that the buildup that is happening in Russia right now goes beyond Ukraine.

As one of those experts said:

At this point, seeing the trends in Russia's military capabilities, reconstitution, adaptation, the buildup in Russian forces, there is no other reason to do that unless you are expecting a confrontation with a much larger potential adversary than Ukraine, because just to fight the war in Ukraine, Russia doesn't need to do what it's currently doing.

That is a quote from one of those experts.

That is exactly why this pressure matters, why it is important for us to make sure that Vladimir Putin is really willing to come and negotiate in good faith, which he has not been willing to do. Denying Russia money and weapons reduces the risk of a wider conflict later.

Congress should take swift action to advance the second bill and to target the resources that Putin needs to keep this war going because they raised the cost of continued aggression in terms that Putin can't ignore.

If my colleague from Kentucky thinks that nobody in America cares about what is happening in Ukraine, he needs to talk to the folks in New Hampshire who are part of Common Man for Ukraine who provide supplies and go to Ukraine on a regular basis to try to help the people who are effected.

Now, Mr. President, I ask unanimous consent that the Senate take up and pass S. 2654, the STOP China and Russia Act 2025.

As if in legislative session and notwithstanding rule XXII, I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 241, S. 2657; further, that the committee-reported substitute amendment be 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 with no intervening action or debate.

The PRESIDING OFFICER. Is there objection?

The Senator from Kentucky.

Mr. PAUL. Mr. President, reserving the right to object, it is a naive notion to think that we will yell and scream and gnash our teeth and tell China: Quit selling dual-use materiel to Russia and that they will immediately have a sanguine face and say: Oh, of course. What were we thinking? We will quit doing it.

That is what the logic of this legislation is. We are going to tell China to quit doing it.

Now, there is another way diplomacy could work. We have hundreds and hundreds of sanctions on China. If you want China to do something, you could offer to China to remove some sanctions in exchange for them not selling weapons that have dual-use or parts that have dual-use to Russia.

There are ways you can gain things through diplomacy, but they are transactional, and they include carrots and sticks. But just making sort of over-the-top statements about how evil China is and communist this, communist that, will not get you anything.

If you want something from China, you have to offer them something in exchange. If you want them to quit selling dual-use parts to Russia that they are using in the war, offer them some relief from the hundreds and hundreds of sanctions we have put on them.

Instead, what this body and the same people who are for this bill have advocated is, we are going to go one step further. Anybody who sells oil to Russia, we are going to put a 500-percent tariff on them.

How do you think China will respond to a 500-percent tariff? You think China is going to say: "Oh, we are so sorry. Our bad. We should not trade with Russia, and we will do whatever the U.S. tells us?"

No. They will react like anybody else that is a sovereign nation, and they will push back and they will say: "Hell no. We are not going to stop buying oil and gas from Russia."

Then there will be a 500-percent tariff on China, which means what? An embargo. We have got an embargo the President has already declared on Venezuela.

Do we want an embargo on goods with China? Do we want to defeat China by not trading with them? In fact, I think it is the opposite. I think you defeat and influence China by trading with them.

The moment we have no trade with China, is the moment, in all likelihood, they will say: We have got nothing to lose in going into Taiwan. The moment they go into Taiwan will be when we have absolutely no trade with China.

So it is the opposite. These people want to isolate us—isolate us from trade. They want a trade isolationism throughout the world. It is a mistake and won't work.

It is not that some of the goals or things that they advocate for aren't desirable. I agree, we should try to get China to quit selling dual-use parts to Russia. But guess what. When Secretary Yellen and Secretary Blinken went over there, what did they do? They went over there and publicly chastised China in their country. Do you think that worked? No. That made China mad. They did the opposite.

This is the opposite of diplomacy. If you want diplomacy, you don't call people names, you don't treat them like a stepchild, you don't treat them like a rebellious teenager and say: I am wagging my finger. You better quit selling dual-use parts to Russia.

No. You have to offer them something they want, and in exchange, they do something we want. That is the way diplomacy works. But in Washington, diplomacy works by "We will have a resolution, and this resolution will say how evil China is." It doesn't have any effect.

The sanctions haven't worked, taking Russia's money is not going to work, and chastising China is not going to work. If you want to have better relations, you have to have relations where it is a give-and-get relationship. That is what diplomacy is all about.

I object.

The PRESIDING OFFICER. The objection is heard.

The Senator from New Hampshire.

Mrs. SHAHEEN. Mr. President, I think my colleague is confused. This bill would not tell China what to do; it would require sanctions that would prohibit the actions that I outlined about support to Russia. And there aren't any tariffs in this bill.

Again, my colleague is confused.

I don't think giving NVIDIA chips to China is the way to get China to cooperate with the United States. I think developing a relationship where China understands where we are on issues and we understand where they are is important, and that is what this bill is about. It is about helping China to understand that we stand in support of Ukraine and that we don't support China providing weapons and keeping Russia's war machine going.

So I am afraid my colleague from Kentucky is interested in appeasement rather than interested in trying to solve the issues.

We will come back to the floor and continue to try to raise these issues because it is important for Ukraine to understand that there are Members in this Congress who believe we need to support them in this unjust war that

Russia started, and Russia is continuing to cause thousands of casualties and millions of dollars in destruction in the country.

I yield the floor.

LEGISLATIVE SESSION

PROVIDING FOR CONGRESSIONAL DISAPPROVAL UNDER CHAPTER 8 OF TITLE 5, UNITED STATES CODE, OF THE RULE SUBMITTED BY THE OFFICE OF THE SECRETARY OF THE DEPARTMENT OF HEALTH AND HUMAN SERVICES RELATING TO "POLICY ON ADHERING TO THE TEXT OF THE ADMINISTRATIVE PROCEDURE ACT"

The PRESIDING OFFICER. Under the previous order, the Senate will resume legislative session and resume consideration of S.J. Res. 82, which the clerk will report.

The senior assistant legislative clerk read as follows:

A joint resolution (S.J. Res. 82) providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Office of the Secretary of the Department of Health and Human Services relating to "Policy on Adhering to the Text of the Administrative Procedure Act".

The joint resolution was ordered to be engrossed for a third reading and was read the third time.

VOTE ON S.J. RES. 82

The PRESIDING OFFICER. The joint resolution having been read the third time, the question is, Shall the joint resolution pass?

Mr. KING. 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 senior assistant legislative clerk called the roll.

The result was announced—yeas 50, nays 50, as follows:

[Rollcall Vote No. 654 Leg.]

YEAS—50

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

NAYS—50

Banks	Cassidy	Daines
Barraso	Cornyn	Ernst
Blackburn	Cotton	Fischer
Boozman	Cramer	Graham
Britt	Crapo	Grassley
Budd	Cruz	Hagerty
Capito	Curtis	Hawley

Hoeven	McConnell	Schmitt
Husted	McCormick	Scott (FL)
Hyde-Smith	Moody	Scott (SC)
Johnson	Moran	Sheehy
Justice	Moreno	Sullivan
Kennedy	Mullin	Thune
Lankford	Paul	Tuberville
Lee	Ricketts	Wicker
Lummis	Risch	Young
Marshall	Rounds	

The joint resolution (S.J. Res. 82) was rejected.

EXECUTIVE SESSION

The PRESIDING OFFICER. Under the previous order, the Senate will resume executive session.

The Senator from Oklahoma.

SENATE ACCOMPLISHMENTS

Mr. LANKFORD. Mr. President, we are getting ready to turn the page into 2026, which is hard to process in some ways because so much has happened in 2025.

I have a habit when I approach the end of the year to look back and also take a quick look forward where things might be going. But just thinking about this year, we have had more votes in this body this year than any Senate since 1976. We have been in session more days than any Senate in the past 50 years. We actually confirmed more nominations in the first year of a new Presidency than any Senate in decades and decades. It has been a lot of work that has happened in this Chamber this year.

Just reflecting back on that, I see what still needs to be done, but I think there is some benefit just for us to be able to pause for a moment and think about what has already occurred in this incredibly busy year.

We talk a lot about the Working Families Tax Cut Act that we passed this past summer. The regulations are being written out by the IRS and multiple others to be implemented for this coming tax season. But there are so many things that actually went into that, and the debate around it was so noisy, I think people lose track of the things that are actually in it.

I talked to some teachers in Oklahoma who have no idea that next year, when they buy school supplies, they will be able to write off a deduction for the school supplies that they purchase because of the Working Families Tax Cut Act. We are literally treating every classroom as if it is their own small business and they have their own small business expenses. They can deduct from their taxes their expenses from their classroom. That has never happened before, and we think that will be a tremendous gain for classrooms all over the country and will be a direct help to teachers. That was one of many things that were in the bill as well as things like no tax on tips to be able to help service-related employees all over the country and no tax on overtime, which is especially beneficial to our first responders and our law enforcement who work so much overtime, including the Capitol Police who are

right here. There are a lot of overtime hours, and that is going to be a direct help to them.

I was talking to a person at a check-out line not long ago who was a working senior adult. As I am checking out, she said: Hey, that bill that y'all passed? That is going to keep me from paying taxes on my income after Social Security, after I am receiving that, and that is going to be a huge help to me.

She just couldn't thank us enough because, as a working senior, she just needed a little bit of help.

There are so many different things that we were able to get done in that Working Families Tax Cuts bill. We were able to provide a new child tax credit. We were able to provide a tax incentive to businesses that actually provide quality childcare for their employees so that so many employees who want to have their kids near them at work could actually have that opportunity. I am grateful that we are able to do some things that are substantial for a lot of those families.

Within the past hour—it is kind of funny—even just walking the floor on this, I had someone who just made a random comment. They had no idea of my connection to it, but they just made a random comment about a part of the bill that I actually helped author in that Working Families Tax Cuts bill, and that is the area where we deal with full expensing.

If you are not a business owner, you have no idea what that is, but if you own a farm or a ranch or a business, you know exactly what it is. If you have got big capital expenses—think, for a farm or a ranch, a tractor or a truck or think, for manufacturing, a big piece of equipment—when you are able to purchase that, that is a business expense, but in the past, in the Tax Code, you would have to write that business expense off over several years. You do eventually get to write it off, but all of the expense is actually in the first year when you had to buy it. You were prohibited from writing it all off in your first year.

I was able to get that changed in this bill, in the section that I authored, so that those businesses and farmers and ranchers, in the year that they purchase that big equipment, can also write it off on their taxes in that 1 year rather than having to stretch it out over several years. It is exactly the same to the Federal Government as far as income that is coming in as tax revenue to the Federal Government. There is no difference. But to that business and that farm and ranch, it is a huge difference for them.

As for many of those small businesses that have big capital expenses, literally, if they have a big capital expense that year, they also have to go to the bank and borrow money to help pay their taxes that year because it takes several years to be able to depreciate that out. That is gone as of this year. That is no longer going to be an issue.