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 navs.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient sec-

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

NAYS-50

Banks	Cassidy	Daines
Barrasso	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
Marchall	Rounds	1 oung

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 checkout 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 I 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.

Literally, every economist has said that it is one of the most significant parts of the bill as far as economic activity across the country because it incentivizes more people to buy another piece of equipment to be able to use. It makes a business more efficient—and guess what. The person who sold them the piece of equipment also gets more business. It literally churns our economy and gets us up into a higher speed economically, providing more jobs and more opportunity for more people.

I also worked a lot on a section of the bill that a lot of people don't talk about, but it is very important to me, and I found it has been very important to a lot of other folks as well in the nonprofit sector.

In 2017, we made a change in the tax law. That change doubled the standard deduction, simplifying the tax filings for about 91 percent of Americans, which is much more straightforward than it used to be. But the tradeoff for that was, if you donated to a nonprofit and you didn't itemize your taxes, that nonprofit donation was no longer tax deductible for you, meaning the top 9 percent of people in the country in income who itemize their taxes get to write off their nonprofit donations, but no one else does. That may not seem like a big deal, but in the past decades. nonprofits have lost \$20 billion—\$20 billion going into nonprofits. That is a very significant issue.

America has three safety nets: The third of those safety nets is government. The first safety net is the family. The second safety net are churches and nonprofits. The third safety net is government. The government can never keep up with all of the issues and the social needs. We have got to have strong families. We have got to have strong churches and nonprofits. They are the ones that are actually taking care of the homeless and the hurting and the hungry. They are the ones who do it every single day. They are the volunteers who are out there who are supported in what they are doing by usually small-dollar donations.

So, as of January 1 of next year, we will have made a permanent change in tax policy to say, if your family donates to a nonprofit of your choice—pick whichever one you want to—if your family donates to a nonprofit, as of next year, you will be able to write off up to \$2,000 of that donation on your taxes whether you itemize or not.

The goal is to have stronger non-profits, which means more people getting assistance in their communities face to face. The government writes checks. Nonprofits meet people face to face—mentor, help—in a way that the government never can.

So this body made a decision together in their Working Families Tax Cuts Act to say we are going to do something to be able to strengthen our nonprofits all around the country, and I am very proud to be able to be a part of that.

We forget about this, but we started this year by passing a very simple piece of legislation. It says, if someone is illegally present in the country and has committed a crime, if he is arrested, he has to be removed from the country. As strange as it is, that didn't used to be the law. We literally had people arrested who were illegally present in the country. Then they were just released right back out again. Many of those individuals had committed crimes over and over and over, and they were just released again, released again, released again, released again, released again, released again.

This body voted this past January and said that that is not going to ever happen again. We are never going to have individuals who are victims of crime in just this repetitive nature of it over and over again.

We have done a lot to just talk about the value of every single child. This body and my colleagues who are here will know that I speak out often on this issue. I am one of those crazy people who thinks children are valuable—all of them. I don't think some children are valuable and some children are disposable. I think all of them are valuable. So we have done a lot to be able to just talk about this issue and to be able to bring it up.

There are several bills that we have actually worked through, one being the MOMS Act, which bolsters access to resources and assistance to help moms and children thrive.

We have actually tried to work through multiple different things dealing with conscience protections. There is a bill that I have that actually works to protect the conscience rights of those who are in the medical profession and are going through training.

As odd as it sounds right now, in medical training, you are now brought to a point that it is assumed that abortion is going to be part of your medical training unless you opt out of it. Even at that point, they can still bring you in and say: You have got to be able to choose right now.

I can tell you stories of medical students who have actually reached out to our office and said that they literally were brought into an abortion as a part of their medical training and were told, if they left, they would have a mark on their educational record saying that they abandoned the patient. This is even when they had said they did not plan to ever do elective abortions in their practices—ever—and wanted to be able to opt out of it.

Listen, there is a simple way to be able to do this. Change the perspective on it to say that, automatically, everyone is opted out and that, if you wanted to do elective abortions, you would have to choose to opt into that in your residency.

But the abortion folks want to make sure as many people as possible are trained to be able to do elective abortions because they want to keep that going—violating the conscience rights of many people who go into medicine to save life, not to take it. So we are working through the process to be able to now protect that.

CINDY HYDE-SMITH, the great Senator from Mississippi, and I are working on a bill called the RESTORE Act to deal with infertility issues and to be able to find multiple different ways to walk alongside families.

We have a bill that deals with pastors and nonprofits that have been targeted by the IRS for simply speaking their minds. It should not be so in America.

Senator Jacky Rosen, my Democrat colleague from Nevada, and I lead the anti-Semitism task force here in the Senate. Anti-Semitism should not be a partisan issue—it should be a non-partisan issue—and it should not be a part of who we are in America. The problem is we have rising anti-Semitic conversation happening all around our Nation right now from the left and from the right, and it is disheartening in a nation that values every single person.

Of the many people who actually speak out openly about diversity in our Nation and about protecting the rights and opportunities of every person no matter where they are from—for them to have equal opportunity and an equal ability to be able to rise—they seem to have no problem, at times, ranting anti-Semitic tropes, sometimes flippantly and sometimes in a hostile way.

We have had folks just during this year, in public settings, talking about how much they love Hitler or making jokes about the gas chambers. We have folks talking about organized Jewry or folks talking about, if you support Israel, maybe you have some kind of brain virus. We have folks chanting "from the river to the sea" and "liberation by any means." On a college campus even this year, a Jewish student was confronted with someone saying: If I see another pig female Jew, I will drag you away, rape you, and throw you off a cliff.

This is the United States of America. We stand for the rights of every individual to have any faith of their choosing and to live that faith openly and without fear. So why is it that, when I go to Hanukkah festivals, there have to be so many police there? Do you know why? It is because some people hear these dumb statements and they do dumb things. Acts of violence come out of that.

Just this year, we had two Israeli Embassy staff members who were murdered while they walked out of an event here in Washington, DC-just this year. Just this year, we had, in Boulder, CO, a gathering of folks there just to stand in support of Israel, and someone came by with incendiary devices and literally set a group of Jewish people peacefully speaking out for Israel—they set them on fire in the street. Just this year, a Chabad Jewish center was set on fire overnight in Florida. That is in our country. I could go on and on-not to mention the incredibly painful first day of Hanukkah with the attack in Sydney, Australia.

Anti-Semitism has no place in our Nation. Now, I understand you have a First Amendment right to be able to say any dumb thing that you want to say, but I also have the right to call it out for what it is. It is anti-Semitic hatred. Don't try to shape it in some way to say: This is my right to be able to speak out.

It is. It is also my right to call it out and say: In my party, as a Republican, we have no place for anti-Semitic hatred. In our Nation, we should make no space for someone to be able to intimidate someone because of their faith or their background no matter who they are.

This year—this year—we were able to pass a bill assisting rural hospitals with \$50 billion—\$50 billion. I don't know what the rural hospitals are like in everybody else's State, but I can tell you what they are like in Oklahoma. They take care of some great people. They are dedicated folks in the medical profession, but they struggle because they don't have a high patient count. They are not trying to do intricate surgeries; they are trying to help someone who just got hit on the road in an accident or to help someone who had a heart attack or someone who had a stroke. They are trying to stabilize them and to help them. Yes, they are going to transfer them to a big hospital somewhere else, but they are desperately needed all across rural Oklahoma. They really struggle to keep up because of the incredible price of medical technology now. So we just passed a bill dealing with \$50 billion to be able to help rural hospitals all over the country get caught up and then to be able to maintain what they are doing.

We were able to help rural nursing homes as well, rural nursing homes that were actually facing a Biden-era rule that Biden-era folks—they told me they meant well by it, but basically they were requiring a bunch of additional 24-hour nursing assistants and nurses to be able to be on sight at any point in those nursing homes.

Now, that sounds like a great idea, but understand that there are physically not that many nurses that live in rural areas across the country. What that really was going to mean—although they seem to have meant well, what that really meant was they were going to close down a bunch of rural nursing homes all over my State, distancing people at one of the most vulnerable moments of life away from their families. That is a terrible idea.

This body was able to flip that and say: We are not going to allow that to be able to happen. We are going to change that to where that is different.

This body just passed the national defense authorization. Thankfully, we have now gone six decades, and every single year, we have passed it.

In my State, we were able to do several things to be able to make sure we are protecting national security in the work we continue to do in Oklahoma.

Tinker Air Force Base is the largest Air Force depot we have in the country. It is critical for the maintenance of all those aircraft and the strength of our warfighters.

Tinker Air Force Base has struggled with civilian hiring—we have thousands of people there—not because we don't have great Oklahomans that want to serve our Nation as a civilian at Tinker Air Force Base but because of foolish hiring rules that were set aside and created that slowed down the process of hiring.

In the national defense authorization, I was able to put in an amendment to be able to get that changed so that we are able to actually do the civilian hiring that our Nation requires so that we can actually continue to be able to defend ourselves and our Nation anywhere in the world.

We want to make it very clear that we have the most lethal, most moral fighting force in the history of the world, and we want to make sure we are strong and ready enough that no one ever would challenge us—ever. That is what brings us greater national security.

This year, in a moment probably no one here saw—and that is OK. We all have different issues in our States. In a solemn moment in April of this year, we gathered on the Capitol grounds right over there, around the enormous, 100-year-old trees that are planted all over the Capitol grounds, and we were able to plant a tiny, little live oak. Most folks probably won't even notice, but you will. Next to that little live oak—it is just about that tall now—is a little plaque saying it is a seedling from the Oklahoma City Survivor Tree.

Thirty years ago this past April, a person with deep hatred for the Federal Government drove up to the Federal building in Oklahoma City with a truck loaded with fertilizer and diesel fuel, ignited it, and killed 168 people that day. It was 30 years ago this year.

Across the street from the Federal building there was a tree that was just a gangly little tree that was in a parking lot, quite frankly, growing up through the asphalt. The detonation itself literally twisted the tree across the street and blew every single leaf off of it—literally blew every single one of them off of it.

No one paid any attention to that. Obviously, through the recovery and all that happened in trying to recover families, taking care of people, and trying to stabilize the community, no one really noticed until the next year, literally a year later, that that twisted, bent tree budded. It survived that blast, and it has become the signature of Oklahoma City, the Survivor Tree. It is still doing well, by the way.

A seed pod was taken from that tree, was grown in some soil, and then it was transplanted here to the Capitol grounds so that every person that walks past it for centuries from now will walk past and see that little plaque and remember those who were lost and those who survived and those who were changed forever in April of 1995

We have to do that this year because we never want to forget.

We have gotten a lot done this year. There is still a lot more to do next year. We have to finish appropriations, we have a lot of work to do on housing costs, we have a lot of other bills that are still pending, but we have been able to accomplish much.

I understand full well that we are divided. I understand full well that we don't agree on everything. I get that. But where we can find agreement, let's get moving. Let's solve the issues.

One last thing. Many folks in this body know my friend Jim Inhofe. Jim Inhofe served in this body literally for decades. He used to sit right there.

Jim Inhofe and I several years ago worked on a new formula for veterans hospitals—to partner a veterans hospital with another hospital so they would share resources. So the veterans hospital would never have to keep up with other hospitals; they could share resources and physicians in a brandnew way.

It had never been done quite like this before. We were able to partner together to be able to do that in Tulsa, OK, where Oklahoma State hospital and a new veterans hospital would rise up right in conjunction with it so that the best researchers, the best equipment, the best physicians could share that space back and forth so that our veterans would never hear someone say "Well, we are going to have to send you to a different VA hospital, a different place, to be able to get that type of care." They could get it right there at home.

It is a new model. I am pleased the Veterans' Committee and other leadership, including my colleague JERRY MORAN, who is sitting on the floor today, were a part of it.

For Jim and I to be able to work through that process was an honor, for us to be able to get that in Tulsa.

Never did I ever think that a couple of years later—this year—I would be dedicating that hospital as the James Mountain Inhofe Tulsa Veterans Medical Center after my friend Jim Inhofe passed away. That hospital that he and I worked together on now bears his name.

Veterans, in the days ahead, will continue to get quality care in Northeast Oklahoma from the legacy of Jim Inhofe but also from the commitment of this body to say that we are going to do what it takes to take care of our veterans, as we continue to do.

I am grateful to this body for the work that we get done because it matters to people, but we have lot more to do, so let's get after it.

I yield the floor.

The PRESIDING OFFICER. The Senator from Kansas.

Mr. MORAN. Mr. President, first, before I make the remarks I would like to make, let me commend my colleague from Oklahoma Mr. LANKFORD for his comments. I have said this to my colleagues, Republican and Democrat, and

I would join in this call for getting things done.

A message that I have tried to make clear is that many of us, most of us, perhaps all of us are away from home, away from family. We come to Washington, DC. And in much of my life, I felt guilty about being gone from things at home. That sense of regret about being absent to family, to kids, to wife, is somewhat compensated for in the service that comes from this, serving in the U.S. Senate, from public service. But unless we actually accomplish things, it is hard to justify the sadness that comes, the challenges that come, the absence of fulfilling responsibilities that occur in our lives if we are here without accomplishments.

As Senator Lankford made so clear, it doesn't always have to be the biggest things or the things that are thought of to be the biggest; it could be things that are in many ways, in people's minds, the modest or small things. But I can't imagine that anybody in the U.S. Senate or Congress or public service or in jobs that are demanding would do so if they didn't think there was a goal accomplished at the end of their time.

We all ought to take to heart what the Senator from Oklahoma said about getting things done. It can help us justify being away from those we love so frequently and doing something that actually matters to America and the world.

We don't—certainly we shouldn't come here for purposes of the name on the door or a nice desk in a big office or for the camaraderie or to be able to call yourself a U.S. Senator. Those things are absolutely meaningless. But if we can find the common denominator between Republicans and Democrats, between individuals from different States and different parts of the country; if we can find the common denominator between people who have different ideas and political philosophies, the U.S. Senate should be a place that is designed to pull people together, to bring us together so that those accomplishments occur.

I commend my colleague from Oklahoma as a Senator who has accomplishments and works hard to make sure that we all are working together so we all can have accomplishments. I express my gratitude to and respect for the Senator.

REMEMBERING CHARLEY SHOEMAKER

Mr. President, I want to take the moment I have to honor the life and mourn the passing of a Kansan, Charley Shoemaker—someone I knew really well and somebody who was from time to time an adviser to me, particularly on issues related to veterans.

Charley Shoemaker was born and raised in Leavenworth, KS. Charley took Kansas values and hard work and dedicated his service—he took service to heart, and he worked hard on behalf of other people—especially veterans—throughout his life.

He served in the U.S. Army, sacrificing for his country and defending

freedom in Vietnam. Following his departure from the Army, Charley met his wife Roberta in Leavenworth, where they raised their children and would enjoy 44 years of marriage together.

Charley's dedication to his fellow servicemembers continued well after his time and well after the time that Active Duty came to an end. Charley found the VFW or the VFW found Charley—I am not sure which, but they became integrally engaged and involved with each other. He was so involved in his local VFW post in Leavenworth, he served in many positions throughout his time as a member.

Charley began his leadership role as the commander of VFW Post 56 but would go on to serve as district manager, Kansas Department commander, Western Conference commander, and VFW councilman for Kansas and Colorado. He later served as VFW national inspector general under national commander B.J. Lawrence.

It was through his service that I came to know Charley. His knowledge, expertise, and passion for improving the lives of other veterans—veterans he knew and veterans he never met—were incredibly valuable to them and valuable to me. He regularly provided me with advice and was part of a group of veterans who met with me to discuss veterans' affairs.

Charley's compassion and his insight into tackling the challenges that veterans face were invaluable to me but so much more valuable to thousands of veterans across Kansas and across our country that he served.

Charley's passion for giving back to his fellow servicemembers and his community led him to give much of his time and energy to volunteering—volunteering each year, for example, for the Leavenworth Veterans Day Parade. He established the Leavenworth County Law Enforcement Awards Dinner to honor those who dedicated their lives in service to their community and their country.

Charley was a light to all who knew him, and he is deeply missed. My prayers are with his sons, Michael, Patrick, Christopher, and Charles; his grandchildren, brothers and sisters, and many nieces and nephews. His legacy will live on in the hearts of all who knew him.

Mr. President, I thank you for the opportunity to express my gratitude and respect for Charley—a life well lived.

I yield the floor.

(Mr. MORENO assumed the Chair.)

(Mr. HUSTED assumed the Chair.)

The PRESIDING OFFICER (Mrs. Moody). The majority leader.

COMMEMORATING 30 YEARS OF DIPLOMATIC RELATIONS BE-TWEEN THE UNITED STATES AND VIETNAM ON JULY 11, 2025

Mr. THUNE. Madam President, as if in legislative session, I ask unanimous

consent that the Committee on Foreign Relations be discharged from further consideration and the Senate now proceed to S. Res. 321.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

A resolution (S. Res. 321) commemorating 30 years of diplomatic relations between the United States and Vietnam on July 11, 2025.

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

Mr. THUNE. Madam President, I ask unanimous consent that the Merkley-Daines substitute amendment at the desk to the resolution be agreed to; that the resolution, as amended, be agreed to; that the Merkley-Daines substitute amendment at the desk to the preamble be agreed to; that the preamble, as amended, be agreed to; and that the motions to reconsider be considered made and laid upon the table.

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

The amendment (No. 4140) in the nature of a substitute was agreed to, as follows:

(Purpose: In the nature of a substitute)

Strike all after the resolved clause and insert the following:
That the Senate—

(1) recognizes—

(A) the significance of the 30th anniversary of normalization of the bilateral relationship between the United States and Vietnam; and

(B) the strong and enduring relationship built by the United States and Vietnam based on mutual respect, trust, and a shared commitment to peace and prosperity;

(2) honors the contributions of Vietnamese Americans to the United States during the past 50 years, including—

(A) their tireless commitment to strengthening ties between the United States and Vietnam; and

(B) facilitating reconciliation and economic prosperity between the 2 countries;

(3) honors—

(A) the service of members of the United States Armed Forces who fought in Vietnam, including those who gave their lives in the conflict; and

(B) United States veteran-led initiatives established and dedicated to engaging in reconciliation efforts with the Vietnamese people:

(4) expresses the commitment of the United States to the sustained continuation of funding and operational support to war legacy programs in Vietnam foundational to the bilateral relationship, including—

(A) dioxin remediation at Bien Hoa Airport;

(B) unexploded ordnance removal;

(C) support for persons with disabilities;

 $\left(D\right)$ capacity building in provincial and national efforts on mine action; and

(E) accounting for Vietnamese missing and fallen soldiers from the war;

(5) acknowledges the significant progress in various areas of bilateral cooperation, including political and diplomatic relations, trade and economic ties, defense and security, and people-to-people exchanges, including the United States-supported Fulbright University, Vietnam's first independent non-profit higher education institution;

(6) reaffirms the commitment of the United States to sustaining and building on the partnership officially established in the