

minerals. Republicans have repeatedly blocked these efforts with creative new excuses every time.

Let's drop the facade. This bill is not about American mineral dominance. It is not about critical minerals, either, because nothing in this bill limits the special treatment to strategically important minerals. Nothing in this bill would stop the administration from declaring a gold mine a priority and fast-tracking it. We have already seen them give millions of taxpayer dollars away to a gold mine in Nevada. Gold has never been critical, except when it comes to, I guess, decorating the White House.

This bill is an industry giveaway, pure and simple, and it leaves Americans footing the bill.

We have heard a lot of passionate talk from across the aisle about mining more here in America because we do it best and because we have such strong environmental and labor safeguards. However, this bill tells the Interior Department and the Forest Service to roll back those very regulations that my colleagues brag about and to go ahead and weaken pollution protections if the mining industry thinks they are too "burdensome."

Communities around the country know the consequences of unregulated mining all too well, especially Tribal communities who have borne much of the brunt of mining pollution: toxic waste, poisoned land, polluted water, and generations of pollution and disease.

Is this what it means to Make America Great Again? I think we can do a lot better than that. Democrats are willing to work to find responsible, strategic solutions to securing our critical mineral supply chains, but this bill takes us in the wrong direction, creating an industry-led free-for-all that allows anyone to mine our minerals, profit from them on the global market, and then leave Americans with nothing but the pollution.

Mr. Speaker, I urge my colleagues to oppose this legislation, and I yield back the balance of my time.

Mr. WESTERMAN. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, in closing, I will reiterate the fundamental fact of this debate. In the 21st century, America's economy, military, healthcare, communications systems, and transportation infrastructure depend on hardrock minerals.

There is no scenario where the United States and the rest of the world aren't competing to purchase these critical minerals. The only question is whether we are all competing for minerals mined here in the United States or in mines controlled by our foreign adversaries.

According to the U.S. Geological Survey, in 2024, the United States was 100 percent net import reliant for 15 nonfuel mineral commodities. Additionally, of the 60 minerals identified as critical by USGS, the United States

was 100 percent net import reliant for 12, and at least 50 percent net import reliant for an additional 30.

Mining them here is better for our economy, our national security, our allies, and the environment. H.R. 4090 will help close America's mineral production gap and begin to end our dependence on foreign minerals.

Mr. Speaker, I urge my colleagues to support this commonsense bill, and I yield back the balance of my time.

□ 1320

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to House Resolution 1032, the previous question is ordered on the bill, as amended.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

MOTION TO RECOMMIT

Ms. LEGER FERNANDEZ. Mr. Speaker, I have a motion to recommit at the desk.

The SPEAKER pro tempore. The Clerk will report the motion to recommit.

The Clerk read as follows:

Ms. Leger Fernandez of New Mexico moves to recommit the bill H.R. 4090 to the Committee on Natural Resources.

The material previously referred to by Ms. LEGER FERNANDEZ is as follows:

Ms. Leger Fernandez of New Mexico moves to recommit the bill H.R. 4090 to the Committee on Natural Resources with instructions to report the same back to the House forthwith, with the following amendment:

Add at the end the following:

SEC. 9. EXCEPTION.

(a) IN GENERAL.—This Act and the amendments made by this Act do not apply with respect to a project that is owned or operated by—

- (1) a foreign entity of concern; or
- (2) an entity that is a subsidiary of a foreign entity of concern.

(b) DEFINITIONS.—In this section:

(1) COVERED NATION.—The term "covered nation" has the meaning given the term in section 4872(f) of title 10, United States Code.

(2) FOREIGN ENTITY OF CONCERN.—

(A) IN GENERAL.—The term "foreign entity of concern" has the meaning given the term in section 40207(a)(5) of the Infrastructure Investment and Jobs Act (42 U.S.C. 18741(a)(5)).

(B) CLARIFICATION.—For purposes of this section, a foreign entity of concern is subject to the jurisdiction or direction of a government of a foreign country that is a covered nation within the meaning of section 40207(a)(5)(C) of the Infrastructure Investment and Jobs Act (42 U.S.C. 18741(a)(5)(C)) if the foreign entity of concern is more than 10 percent owned, directed, controlled, or financed, directly or indirectly, individually or in aggregate, by any individual that is the citizen, national, or permanent resident, or is an entity subject to the jurisdiction, of the government of a covered nation.

The SPEAKER pro tempore. Pursuant to clause 2(b) of rule XIX, the previous question is ordered on the motion to recommit.

The question is on the motion to recommit.

The question was taken; and the Speaker pro tempore announced that the noes appeared to have it.

Ms. LEGER FERNANDEZ. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question are postponed.

MESSAGE FROM THE PRESIDENT

A message in writing from the President of the United States was communicated to the House by Ms. Holstead, one of his secretaries.

DISAPPROVING THE ACTION OF THE DISTRICT OF COLUMBIA COUNCIL IN APPROVING THE D.C. INCOME AND FRANCHISE TAX CONFORMITY AND REVISION TEMPORARY AMENDMENT ACT OF 2025

Mr. GILL of Texas. Mr. Speaker, pursuant to House Resolution 1032, I call up the joint resolution (H.J. Res. 142) disapproving the action of the District of Columbia Council in approving the D.C. Income and Franchise Tax Conformity and Revision Temporary Amendment Act of 2025, and ask for its immediate consideration.

The Clerk read the title of the joint resolution.

The SPEAKER pro tempore. Pursuant to House Resolution 1032, the joint resolution is considered read.

The text of the joint resolution is as follows:

H.J. RES. 142

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Congress disapproves of the action of the District of Columbia Council described as follows: The D.C. Income and Franchise Tax Conformity and Revision Temporary Amendment Act of 2025 (D.C. Act 26-217), enacted by the Council of the District of Columbia on December 20, 2025, and transmitted to Congress pursuant to section 602(c)(1) of the District of Columbia Home Rule Act on December 30, 2025.

The SPEAKER pro tempore. The joint resolution shall be debatable for 1 hour, equally divided and controlled by the chair and ranking minority member of the Committee on Oversight and Government Reform or their respective designees.

The gentleman from Texas (Mr. GILL) and the gentleman from Florida (Mr. FROST) each will control 30 minutes.

The Chair now recognizes the gentleman from Texas (Mr. GILL).

GENERAL LEAVE

Mr. GILL of Texas. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks and include extraneous material on the measure under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

Mr. GILL of Texas. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in support of H.J. Res. 142, a resolution disapproving the action of the District of Columbia Council in approving the D.C. Income and Franchise Tax Conformity and Revision Temporary Amendment Act of 2025.

Congress has the constitutional right to review legislation passed by the D.C. Council under the D.C. Home Rule Act. It also has the authority to block such legislation. In this case, it should do just that.

In December of this past year, the D.C. Council enacted, without the Mayor's support, legislation that denies tax relief to D.C. residents and businesses that was afforded to them by the Working Families Tax Cut Act.

While D.C. taxpayers still enjoy the benefits of such tax relief with their Federal tax filings, they are being stripped of corresponding relief that should also be afforded to them at the local level. In other words, the D.C. Council has rejected tax provisions that help relieve the burdens faced by D.C. residents and businesses.

There are nine tax provisions that the D.C. Council has completely opted out of in the D.C. Income and Franchise Tax Conformity and Revision Temporary Amendment Act of 2025. Seven of them are targeted at tax breaks for individuals. This includes service workers relying on tips as part of their wages, workers relying on overtime, senior citizens relying on Social Security, and even residents just trying to write off their charitable contributions.

They are all being targeted by the D.C. Council. Specifically, the D.C. Council is opting out of the following tax provisions that House Republicans championed for all Americans: no tax on tips, no tax on overtime, no tax on Social Security for senior citizens, no tax on auto loan interest for certain personal car loan deductions, and even the increased standard deduction, meaning that D.C. taxpayers who do not itemize their tax deductions will not be able to claim the full amount of the federally expanded standard deduction in their local tax returns. In addition, individuals who take the standard deduction will not be afforded an additional charitable deduction like they will have in the Federal Tax Code.

Stripping away this tax relief from the residents of D.C. is egregious, but, Mr. Speaker, that is not all. The D.C. Council has not stopped there. They are working also to ignore the Working Families Tax Cut Act's pro-economic growth business deductions.

That is, the radical D.C. Council also wants to stunt local businesses and prevent economic growth. They are blocking the 100-percent expensing of qualified nonresidential manufacturing and property production and improvements that help fuel such commercial investment.

Finally, the D.C. Council is blocking the full and immediate expensing of a business' domestic research and experi-

mental expenditures. They apparently would rather have investments and innovation in other States or even foreign nations as opposed to right here at home in the Nation's Capital City.

You might find yourself wondering why would the D.C. Council do this to their own residents and businesses. I will tell you why: It is because the Working Families Tax Cut Act was President Trump's bill.

The D.C. Council would rather punish their own residents, their own people, than recognize the achievements of President Trump's legislation. This is anti-working class, anti-senior citizens, and of course antibusiness.

They say they need more time to analyze and consider these provisions, the same provisions that had numerous congressional debates and hearings. These justifications are just excuses to play politics. It is all at the expense of local residents and businesses who want to and should be able to keep their hard-earned money in their pockets to reinvest in their families, communities, and businesses.

The House must swiftly exercise its constitutional responsibility to oversee the District of Columbia and reject this misguided legislation from going into effect.

I urge my colleagues on both sides of the aisle to unite in support of D.C. taxpayers and businesses and support this necessary resolution of disapproval.

Mr. Speaker, I reserve the balance of my time.

Mr. FROST. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I am strongly opposed to H.J. Res. 142, which would repeal provisions of a law enacted by the District of Columbia because D.C. deserves the right to govern itself.

The Supreme Court has held that Congress can delegate full legislative authority to D.C. for local matters, but Republicans in Congress choose not to do so.

Last year, President Trump and congressional Republicans passed the one, big, betrayal bill, a deeply unpopular law that is the single largest transfer of wealth and resources from the working class and the working poor to the ultrawealthy billionaires and corporations in our Nation's history. The law ripped healthcare coverage away from millions of Americans to give tax breaks and tax giveaways to billionaires and megacorporations.

Not only that, but for States across the country, it has caused a revenue shortfall that has thrown State budgets into chaos, threatening services like healthcare, childcare, schools, eldercare, and emergency response. To protect against this, numerous States have passed laws to decouple their tax code from the tax provisions in the so-called One Big Beautiful Bill Act. This includes States like Maine, Virginia, Pennsylvania, Michigan, Colorado, and Alabama. This also includes the District of Columbia.

To avoid a more than \$600 million budget loss over the next 4 years from the big, betrayal bill tax changes, the D.C. Council enacted a decoupling law. As part of this law, D.C. increased the child tax credit and earned income tax credit benefits to put more money in the pockets of working families struggling to afford the basic necessities in their life.

□ 1330

H.J. Res. 142 would overturn this law and rip away the money that parents and low-earning families could use to stay afloat in this disastrous Trump economy. Today is just another day in Congress where instead of being on the floor debating legislation on healthcare, instead of debating legislation on bringing down the cost of groceries, instead of debating legislation on making sure we can make this country more affordable for working people, congressional Republicans want to use this time to attack working families in the District of Columbia.

Overturning this law will create chaos for D.C. families and businesses at the start of tax filing season. The gentleman brought up businesses, but D.C. began accepting and processing tax returns on January 27. Families are already beginning to file their taxes and claim the newly expanded EITC.

This resolution would force D.C. to suspend this year's tax filing season, which is already underway, for several months. Changing their tax code now would create additional hurdles and confusion for families and, yes, for local businesses, as well, especially families that are already counting on receiving that larger earned income tax credit to deal with the failure of congressional Republicans and Donald Trump to bring this economy to a place that works for working people.

The D.C. business community even sent a letter to Congress urging opposition to this disapproval resolution because it would create chaos and financial instability. This group includes the Federal City Council, the D.C. Chamber of Commerce, the D.C. Association of Realtors, the D.C. Hospital Association, and the Hotel Association of Washington, D.C. They are all opposed to this resolution.

The big betrayal act is so deeply unpopular that half of the public believes it will hurt them and their families, including two-thirds of Medicaid enrollees. Instead of accepting this reality, congressional Republicans are disregarding home rule and forcing it down the throats of D.C. because they can.

I find it also very interesting and kind of cool that today I get to debate with a colleague from the other side of the aisle where we are both the youngest Members of the United States Congress. We may be the youngest, but his ideas are very old.

Undermining democracy in D.C. isn't new. It is just wrong. The people who live in the Capital of the world's greatest democracy deserve that democracy themselves.

Mr. Speaker, I reserve the balance of my time.

Mr. GILL of Texas. Mr. Speaker, I yield 3 minutes to the gentlewoman from Wyoming (Ms. HAGEMAN), the future Senator.

Ms. HAGEMAN. Mr. Speaker, I rise today to express my strong support for H.J. Res. 142, which provides for necessary and lawful congressional oversight of the District of Columbia.

This legislation rightly exercises Congress' clear constitutional authority to intervene in the District's affairs when its interests, or those of its residents, are at risk. While there are many examples of the District's poor governance that warrant scrutiny, the issue before us today is whether the D.C. Council should be permitted to decouple its local tax code from the historic tax relief enacted through the Working Families Tax Cuts Act.

This landmark legislation, passed by House Republicans last July, delivers meaningful tax relief to working Americans by expanding the child tax credit, allowing nonitemizers to claim charitable deductions, eliminating taxes on tips and overtime, and more.

As much as my colleagues on the other side have tried to spin this resolution as a tax giveaway to the wealthy, the reality is that it delivers meaningful relief to Americans at every income level. Yet now, they are supporting an effort to deny that very relief to the residents of the District of Columbia.

While States retain the authority to determine how they raise and spend their tax dollars, let me be clear: The District of Columbia is not a State. Congress has both the authority and the responsibility to provide oversight in this matter, as well as many others affecting the governance of our Nation's Capital.

Mr. Speaker, I thank this resolution's sponsor, Representative GILL, and Chairman COMER, for their leadership on this important issue. I urge my colleagues to join me in voting in favor of H.J. Res. 142.

Mr. FROST. Mr. Speaker, I yield such time as he may consume to the gentleman from California (Mr. GARCIA), the ranking member.

Mr. GARCIA of California. Mr. Speaker, I thank Representative FROST for yielding.

Mr. Speaker, I also strongly oppose this resolution, which is yet another attack on the rights of over 700,000 D.C. residents.

This is the 10th bill that House Republicans are considering to either repeal or amend local D.C. laws. We know that D.C. has more residents than two States, pays more in Federal taxes than 26 States, and more per capita than any State as it relates to paying those taxes.

D.C.'s locally elected officials are accountable to D.C. residents, and local leaders should be empowered to address local matters without Congress interfering.

I have said this many times before, but issues like this go straight to the heart of representation. It repeals a tax law which the D.C. Council passed unanimously. The act created a child tax credit and expanded the earned income tax credit. These credits will significantly reduce child poverty in D.C.

D.C.'s act temporarily paused several provisions of Trump's larger bill from applying to D.C.'s tax code. Now, H.J. Res. 142 will deprive D.C. of \$600 million in revenue over the next 4 years. This could force D.C. to cut public safety and education, and certainly impact its ability to serve the community. The threat of a budget crisis will increase borrowing costs for D.C., forcing more of the city revenue to go toward interest payments than actually helping people, as happened when Republicans cut D.C.'s local budget by about a billion dollars last year.

H.J. Res. 142 will also cause chaos in the D.C. tax filing season, which has already begun. Trump's Department of Homeland Security is doing horrific things across the country. The DOJ is defying the law to withhold the Epstein files. We are dealing with a cost-of-living crisis across the country. Instead, today, we are debating to vote to actually increase child poverty within the District of Columbia.

We strongly oppose this. Instead of actually acting like a super city council for D.C., we should be considering issues like D.C. statehood.

Mr. Speaker, I urge my colleagues to oppose H.J. Res. 142.

Mr. GILL of Texas. Mr. Speaker, I yield 3 minutes to the gentleman from Tennessee (Mr. ROSE).

Mr. ROSE. Mr. Speaker, I thank Representative GILL for yielding time today.

Mr. Speaker, I was proud to vote in favor of the Working Families Tax Cut Act to deliver tax relief to millions of Americans that included no tax on tips, no tax on overtime, and support for small businesses, so what does the D.C. Council do?

They voted to deny their own residents these benefits. This means a waitress working in a Washington, D.C., restaurant gets taxed on her tips on her D.C. tax return while her counterpart in Virginia doesn't get taxed on their Virginia tax return. For a construction worker putting in overtime, D.C. takes a cut.

This is the kind of move that makes people furious. Congress delivered tax relief for Americans and Washington, D.C., said: Not for our residents. The District claims they need the revenue.

By their own estimate, this revenue is .6 of 1 percent of their annual budget. They are squeezing every penny out of working families over less than 1 percent of their budget because they can't spend responsibly.

Let's think about what that means. D.C. would rather tax a single mother's tips and take money from overtime checks from hardworking residents than make responsible spending deci-

sions. That is not governance. That is a shakedown.

This is D.C. politicians protecting their spending habits on the backs of waitresses and construction workers. This is the same broken government mentality we see time and time again.

Mr. Speaker, I support this resolution disapproving of D.C.'s tax grab.

Mr. FROST. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I think it is very interesting, as we sit here, I keep hearing my colleagues bring up the "working families tax cut bill." They keep bringing it up, and I am asking the staff here, I don't remember voting on the working families tax cut bill. We have looked it up, and we can't find it. This body has not voted on the working families tax cut bill this Congress. We did vote on the One Big Beautiful Bill Act, and I asked myself, why do they keep changing the name of their legislation?

□ 1340

Mr. Speaker, they don't want to say the name of their legislation. The reason why is simple. We know that Donald Trump came here to the Hill after this bill was passed, and because it was so deeply unpopular with the American people, he said that we have to rebrand, have to change the name.

It goes to show how unpopular and how bad this bill is. They even called it the One Big Beautiful Bill Act. It has the word "beautiful" in it.

The bill is so bad for working people that 64 percent of adults—Democrats, Republicans, Independents, and people who don't care about politics—hate it so much that the bill that they put the word "beautiful" in, they can't say the name anymore because it is so damn toxic because it takes most of the resources from working people and gives it to the billionaires and megacorporations. Now, months later, they still want to tout the bill, but they won't dare call it the name.

It just goes to show that this administration is obsessed with helping the well-to-do and well-connected and not working people.

Anytime we hear in this debate this working families tax cut bill, we never voted on such a bill. The name of it was the One Big Beautiful Bill Act.

These are the most resources in the history of this country that are going from working people to the ultrawealthy, billionaires, and corporations.

Say it three times: One Big Beautiful Bill Act, One Big Beautiful Bill Act, One Big Beautiful Bill Act. That is the bill that we voted on. Mr. Speaker, 64 percent of Americans are against it.

Mr. Speaker, I yield 7 minutes to the gentlewoman from the District of Columbia (Ms. NORTON).

Ms. NORTON. Mr. Speaker, I thank the gentleman for yielding time.

Mr. Speaker, I strongly oppose this unprecedented, undemocratic, and paternalistic disapproval resolution. This

disapproval resolution would sabotage the District of Columbia's tax filing season and credit rating.

The substance of the D.C. law that is the subject of this disapproval resolution should be irrelevant to Members of Congress since there is never justification for Congress to legislate on local D.C. matters, but I will discuss it.

The D.C. law, which the D.C. Council unanimously passed, established a child tax credit, increased an existing earned income tax credit, and decoupled D.C.'s tax code from some of the tax provisions in the so-called One Big Beautiful Bill Act.

This disapproval resolution would repeal the D.C. law. Let's be clear: The D.C. law changed only the D.C. tax code. It did not, and could not, change the Federal tax code.

The D.C. tax filing season began last week. This disapproval resolution would change D.C.'s tax code during the current tax filing season, causing an administrative nightmare for D.C. and tax software companies. D.C. would have to suspend the current tax filing season for several months to update tax forms and guidance, and taxpayers who have already filed returns would have to file amended returns.

The D.C. law is not unique. Like D.C., approximately half of the States, both red and blue, automatically adopt Federal tax changes in their tax codes. However, like D.C., several of these States, both red and blue, have passed laws decoupling their tax codes from some of the tax provisions in the One Big Beautiful Bill Act.

The approximately 20 States, both red and blue, that link their tax codes to the Federal tax code, as of a specific date would have to change that date to adopt the tax provisions of the One Big Beautiful Bill Act. The D.C. law expires in 225 days, giving D.C. time to evaluate which provisions in the One Big Beautiful Bill Act it wants to permanently adopt or decouple.

This disapproval resolution could harm D.C.'s credit rating, forcing D.C. to pay higher interest rates. Rating agencies consider the possibility of Congress meddling in D.C.'s fiscal matters as negative for D.C.'s rating, but also consider as positive that "Congress has never voided or otherwise overturned a revenue-raising measure approved by the District."

If this disapproval resolution were enacted, Congress would have overturned a revenue-raising measure approved by D.C. Last year, when Congress cut D.C.'s local budget by \$1 billion, D.C.'s rating was put on negative watch. This disapproval resolution is an even bigger threat to D.C.'s rating.

The D.C. law established a child tax credit and increased an existing earned income tax credit. These credits are projected to reduce child poverty in D.C. by 20 percent. This disapproval resolution would repeal these credits.

The D.C. law is expected to generate approximately \$600 million in local revenue over the next 4 years. If this dis-

approval resolution were enacted, D.C. would have to make up for that lost revenue, such as by cutting critical programs.

The 700,000 D.C. residents, the majority of whom are Black and Brown, are capable and worthy of self-government. I urge my colleagues to oppose this disapproval resolution and to instead make D.C. a State. Free D.C.

Mr. Speaker, I include in the RECORD a letter to Congress from the D.C. Office of the Chief Financial Officer, an independent office established by Congress.

GOVERNMENT OF THE DISTRICT OF
COLUMBIA, OFFICE OF THE CHIEF
FINANCIAL OFFICER,

February 2, 2026.

Re Impact of Joint Resolution on District of Columbia Finances.

Hon. MIKE JOHNSON,
Speaker, House of Representatives.

Hon. JOHN THUNE,
Majority Leader, U.S. Senate.

Hon. HAKEEM JEFFRIES,
Minority Leader, House of Representatives.

Hon. CHARLES SCHUMER,
Minority Leader, U.S. Senate.

DEAR SPEAKER JOHNSON, LEADER JEFFRIES, LEADER THUNE, AND LEADER SCHUMER: We are providing information on the financial implications to the Government of the District of Columbia from Joint Resolution of Disapproval H.J. Res. 142 and Joint Resolution of Disapproval S.J. Res. 102 (collectively, the Joint Resolution).

If the joint Resolution passes both the House and Senate and is signed by the President, the changes in District law enacted by The District's Income and Franchise Tax Conformity and Revision Temporary Amendment Act of 2025 (the Tax Amendment Act), which de-coupled the District from certain provisions of the One Big Beautiful Bill Act, H.R. 1, Public Law 119-21 (OBBA), would be invalidated.

This document reviews the implications of the Joint Resolution on the District's current four-year Financial Plan, the District's tax administration processes, and the District's cash position.

FINANCIAL PLAN

The Joint Resolution would not have a material impact on the four-year financial plan approved by the Mayor and D.C. Council, and by Congress.

In the September 2025 Revenue Estimate issued by my office, the District estimated a reduction in revenue from the implementation of OBBA provisions. However, such reduction was estimated to be offset by revenues collected by the District under current law (i.e., not taking into account the impact of implementing the Tax Amendment Act) and as a result of the general state of the economy in the District of Columbia.

In particular, personal income tax revenues are estimated to be strong due to capital gains earnings by higher-income households, and corporate tax revenues are expected to increase due to strong growth in earnings by businesses that have a presence in the District of Columbia.

TAX ADMINISTRATION

Enactment of the Joint Resolution will disrupt the District's ability to collect income tax revenues associated with annual income tax filings due by April 15, 2026.

Several of the provisions in the District's Tax Amendment Act were applicable for tax year 2025, and for certain taxpayers, tax years 2022, 2023, and 2024. Beginning last fall, the District's tax administration agency, the Office of Tax and Revenue (OTR), undertook

efforts to implement the legislation in time for the opening of the tax filing season on January 26, 2026.

Implementation required substantial changes to OTR's systems and taxpayer forms for nearly all aspects of income and franchise tax filings by District residents, trusts and estates, as well as all corporations, unincorporated businesses, and partnerships doing business in the District. It also required OTR staff training and outreach to tax software vendors, the tax preparer community, and taxpayers.

Enactment of the Joint Resolution means that the changes that were made to OTR's forms and systems for tax year 2025 will no longer be consistent with District law. As a result, OTR would need to suspend the current filing season until such time as it can make the necessary changes to revert the District's tax administration system to conform with legal requirements prior to the Tax Amendment Act's enactment. The necessary changes include, but are not limited to:

Updating forms, schedules, and instructions. Forms and other relevant filing documents must be developed. Additionally, preparation for each filing season typically begins immediately after the start of the previous season. If OTR is required to re-work tax year 2025 now, they will be managing two filing seasons concurrently (i.e., Tax Years 2025 and 2026).

Systems changes. Reprogramming the tax processing system will be required. This includes development of business and system requirements, and tasks associated with Modernized Electronic Filing. As noted previously, OTR would be required to manage two filing seasons concurrently.

Changes to software of tax processing vendors. Vendors will need to reconfigure software to allow taxpayers to properly file. If the District must reverse the changes pursuant to implementing the Act, it could be at risk of losing vendors who normally participate in DC tax filing, as the current products that are already approved and in use would no longer be valid.

For the current filing season, OTR managers estimate that adjustments will likely require several months, which would extend District income tax filing deadlines into fall 2026. The adjustments will also generate millions of dollars of additional expenses that must be paid by the District's General Fund resources.

CASH FLOW

Invalidation of the Tax Amendment Act may lead to District cash flow disruptions. In addition to the administrative burdens described above, the District is assessing the impact of the invalidation of the Tax Amendment Act on the timing of collections of income tax revenues and the related cash flow, among other matters. For example, it is possible that an extension in filing deadlines could lead to a shift in the timing of collections in income tax revenue from Fiscal Year 2026 to Fiscal Year 2027, thereby creating a shortfall in cash collections of approximately \$400 million in FY 2026.

Please do not hesitate to contact me if you have questions.

Sincerely,

GLEN LEE.

Ms. NORTON. Mr. Speaker, the letter states that if this disapproval resolution were enacted, the office would have to suspend the current D.C. tax filing season for several months to update tax forms, schedules, and instructions, to reprogram the tax processing system, and for tax preparation companies to update their software.

Mr. Speaker, I include in the RECORD a joint letter to Congress from D.C.'s elected Mayor and the elected council chairman strongly opposing this disapproval resolution.

FEBRUARY 2, 2026.

Hon. MIKE JOHNSON,
Speaker, House of Representatives.
Hon. HAKEEM JEFFRIES,
Minority Leader, House of Representatives.
Hon. JOHN THUNE,
Majority Leader, U.S. Senate.
Hon. CHARLES SCHUMER,
Minority Leader, U.S. Senate.

DEAR SPEAKER JOHNSON, LEADER JEFFRIES, LEADER THUNE, AND LEADER SCHUMER: We write to express our strong opposition to Joint Resolution of Disapproval H.J. Res. 142 and Joint Resolution of Disapproval S.J. Res. 102. These resolutions are an intrusion on the District's Home Rule authority and would have major and immediate impacts on tax administration in the District. We very strongly urge you and your colleagues to oppose these resolutions.

The District of Columbia is one of many jurisdictions across the Nation that routinely modifies its local tax code in accordance with federal tax laws, including choosing to decouple from federal tax changes to address local concerns or mitigate projected fiscal impacts. At the end of last year, multiple states and the District decided to decouple their tax codes from some provisions of H.R. 1. While the District adopted the majority of H.R. 1 provisions, a small number were temporarily set aside. These decisions were made through the District's legislative process and are the same type of policy judgments that every state and local government routinely makes on behalf of their residents.

The timing of these resolutions are especially problematic. The District is already a month into the 2026 tax year and has begun accepting and processing tax returns. Disapproval at this stage would create huge administrative challenges, require taxpayers to re-file their taxes, render existing guidance and forms obsolete, and necessitate rapid mid-year changes to tax administration systems. It is unclear how quickly commercial tax preparation software could be updated to accommodate such changes, and District residents and businesses would likely experience confusion, as well as delays. The resolutions would lead to the District's income tax filing deadlines to be pushed to Fall 2026 and would cause millions of dollars in additional expenses.

We strongly urge you to oppose the disapproval resolutions and to respect the District's governance of its local fiscal affairs.

Sincerely,

MURIEL BOWSER,
Mayor.
PHIL MENDELSON,
*Chairman, Council of
the District of
Columbia.*

Ms. NORTON. Mr. Speaker, while they disagreed on whether the D.C. Council should have enacted the D.C. law that is the subject of this disapproval resolution in the first place, they both strongly oppose this disapproval resolution. Their letter states that this disapproval resolution, if enacted, not only would violate D.C.'s right to self-government but "would have major and immediate impacts on tax administration in the District."

Mr. Speaker, I finally include in the RECORD a letter to Congress from the D.C. business community.

FEBRUARY 3, 2026.

Hon. MIKE JOHNSON,
Speaker, House of Representatives.
Hon. JOHN THUNE,
Majority Leader, U.S. Senate.
Hon. HAKEEM JEFFRIES,
Minority Leader, House of Representatives.
Hon. CHARLES SCHUMER,
Minority Leader, U.S. Senate.

DEAR SPEAKER JOHNSON, LEADER THUNE, LEADER JEFFRIES, AND LEADER SCHUMER: We write to you, in unison, as representatives of the District of Columbia's business organizations, urging you to oppose the Joint Resolution of Disapproval H.J. Res. 142 and Joint Resolution of Disapproval S.J. Res. 102 that would reverse the District's decision to decouple the local tax code from some provisions of the One Big Beautiful Bill Act's federal tax code changes.

A reversal of decoupling would create chaos in the middle of tax filing season. The District has already begun accepting and processing returns. It would take the DC government and private vendors months to adjust local tax administration. Filing deadlines would have to be pushed back to the Fall of 2026. Delaying local income tax collection would create a local cash shortfall of up to \$400 million in FY26, according to the DC Chief Financial Officer.

Local tax code decoupling from the federal tax code is not unique. Many states have also voted to decouple from provisions in the One Big Beautiful Bill Act, as they have many times in the past in response to federal tax changes.

Changes at this stage in the process would create fiscal instability and uncertainty, impeding the District's ability to attract investment. There are many ways that Congress has and can continue to use its power to make the District a vibrant city where Americans want to live, visit, and do business, and we welcome your support for the District of Columbia.

Sincerely,

The Washington, DC Business and Civic Community; Anthony Williams, CEO & Executive Director, Federal City Council; Jack McDougle, President & CEO, Greater Washington Board of Trade; Chinyere Hubbard, President & CEO, DC Chamber of Commerce; Lisa Mallory, President & CEO, Apartment & Office Building Association of Metropolitan Washington; Scott Reiter, CEO, DC Association of REALTORS; Jacqueline D. Bowens, President & CEO, D.C. Hospital Association; Liz DeBarros, CEO, District of Columbia Building Industry Association; Edward Krauze, CEO, Greater Capital Area Association of Realtors; Solomon Keene, President & CEO, Hotel Association of Washington, DC; Malcom Fox, Executive Director, Opportunity DC.

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Mr. FROST. Mr. Speaker, I yield an additional 1 minute to the gentlewoman from the District of Columbia.

Ms. NORTON. Mr. Speaker, while the D.C. business community may not have supported the D.C. law that is the subject of this disapproval resolution, their letter states they oppose this disapproval resolution because it would, if enacted, cause "chaos in the middle of tax filing season" and "create fiscal instability and uncertainty, impeding the District's ability to attract investment."

□ 1350

Mr. GILL of Texas. Mr. Speaker, may I inquire as to how much time is remaining.

The SPEAKER pro tempore. The gentleman from Texas has 22 minutes remaining. The gentleman from Florida has 14 minutes remaining.

Mr. GILL of Texas. Mr. Speaker, I yield 3 minutes to the gentlewoman from California (Mrs. KIM).

Mrs. KIM. Mr. Speaker, I rise in strong support of H.J. Res. 142, disapproving of D.C.'s recent decision to decouple from key provisions of the Internal Revenue Code.

This resolution ensures that D.C. residents can benefit from President Trump's historic tax cuts, just like hardworking families across the country.

Unfortunately, I can't say the same for my constituents in California's 40th District. Under Governor Newsom's rule, California has repeatedly chosen to decouple from Federal tax relief, denying hardworking families and small businesses much-needed breathing room after years of Bidenflation.

Californians are struggling with some of the highest taxes and cost of living in the Nation and are getting no relief from Governor Newsom and Democrats in Sacramento.

Mr. Speaker, I am proud to support this resolution because workers and families in D.C., California, and across the country deserve a chance to get ahead.

I hope this resolution inspires California's leaders to come to their senses and allow the full relief of the important wins in the One Big Beautiful Bill Act that provided the working families tax cuts to take effect for Californians.

Mr. FROST. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I am glad to hear the gentlewoman say loud and proud, the One Big Beautiful Bill Act is a bill that 64 percent of Americans don't like and believe gives more resources to the rich, the well-connected, the wealthy, the billionaires, and the corporations than them. So say it out loud, and I am glad to hear that after I pointed out this fake name that my Republican colleagues keep bringing out.

As we are talking about the One Big Beautiful Bill Act, my colleagues continue to bring up the fact that they worked hard to write and pass it. They worked hard to pass the One Big Beautiful Bill Act. They said that they "had numerous congressional debates," but D.C. didn't get a vote on the One Big Beautiful Bill Act.

They bring up that they have put this resolution forward. They are running from their offices over here to the House floor to debate on this resolution to overturn a local law passed by members of the D.C. Council who were elected by the people who live here. They claim to care about the taxpayers of D.C., but I guess they don't care enough to give them the real representation that they deserve: a vote in the United States Congress.

That alone shows us what this is all about. They don't care about the taxpayers of D.C. They have no problem

taxing them without representation. They care about using D.C., the people who live and work here year round, as a pawn and as a political punching bag so that they can go home and say that maybe they actually did something.

If they truly cared about the taxpayers of D.C., they would put this resolution aside and pass H.R. 51, free D.C., and make sure that we have D.C. statehood. That is making sure that you care about the taxpayers of D.C.

Mr. Speaker, I reserve the balance of my time.

Mr. GILL of Texas. Mr. Speaker, I yield 3 minutes to the gentleman from Missouri (Mr. SMITH), the chair of the House Ways and Means Committee.

Mr. SMITH of Missouri. Mr. Speaker, I rise today in support of H.J. Res. 142, legislation to reverse a District of Columbia law that bars the citizens of our Nation's Capital from seeing the benefits of the working families tax cuts enacted by Republicans and signed into law by President Trump on July 4.

Instead of seizing the opportunity to provide relief to the working families and small businesses in their communities, the elected leaders in D.C. are going out of their way to deny their own citizens tax relief. That includes policies like no tax on tips, no tax on overtime, and an increased standard deduction which 91 percent of Americans use to file their taxes.

They say that they are the party of the working class. They are the party of the taxing class because they do not want the people who are waiting tables in Washington, D.C., to have no tax on tips because they believe that they can spend their hard-earned dollars better than they can. That is the difference between the Republican Party and the Democratic Party.

We are the party of the working class: no tax on tips, no tax on overtime, and tax relief for seniors. Under the working families tax cut, a family of four who makes less than \$73,000 will pay zero dollars in Federal taxes, and every single Democrat in the House and the Senate voted against that provision.

We also increased the child tax credit to \$2,200 and made it permanent, and every single Democrat voted against it.

We created Trump investment accounts for every new child born in America, \$1,000 in seed money to transform their lives, and every single Democrat voted against it.

They are the taxing party. They are not the party about affordability. They are not the party about working families.

Mr. FROST. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, there it is again from one of the highest-ranking people of the Republican Party on the other side: working families tax cut bill. No bill exists. We haven't voted on a bill called the working families tax cut bill. We voted on the One Big Beautiful Bill Act.

Mr. Speaker, even one of the gentlemen who was most instrumental in

passing this bill that they are here blatantly lying about and saying that it helps working people when it really helps the richest, wealthy people in this country, he won't even call it by the name because most adults in this country know the truth. They know that it is the largest transfer of wealth from them to the billionaires, the corporations, and people like Donald Trump and his friends.

Mr. Speaker, there is something that Ranking Member GARCÍA brought up that I think is really important. This is the tenth piece of legislation this Congress that the Republicans have brought forth focused on the District of Columbia, focused on D.C.

If we polled every Republican district, polled my colleagues' districts on the other side of the aisle, polled everyone who spoke, polled everyone's district in the United States Congress, except for ELEANOR HOLMES NORTON's district, polled every single one of them, I promise you that trying to overturn the laws that the D.C. Council has voted for will not appear in the top 10 issues that their constituents are dealing with.

Actually, I will go a little further. I don't think it would appear in the top 100 issues that their constituents are facing.

Instead of bringing forth 10 bills to undo democracy for the people of D.C., we could have done 10 other things. Instead of bringing forth a bill on D.C., we could have done something on housing. Rent is skyrocketing. People can't afford to live in a home because of the rising costs of rent.

Number two, instead of bringing the second bill on D.C., we could have done something about utility prices. The power of heat, the power of A/C, the power of power is up 6.7 percent. Donald Trump said that he would cut utilities in half. That hasn't happened. They have gone up.

When the third bill to do something on D.C. came to the floor, we could have done something about healthcare. We have a broken healthcare system in this country. While health insurance companies are making skyrocketing profits, we are paying more. More Americans are dying because they are not rich and because they don't have money.

When the fourth bill on D.C. came to Congress, we could have done a bill to lower grocery prices for Americans. Donald Trump ran saying that he would do something about it. Donald Trump said that when he was elected as the President of the United States, he would lower grocery prices on day one—on day one. Grocery prices are up.

When the fifth bill came to the House floor on overturning a D.C. city law, we could have done something on corruption or something on Congress. We could have banned Members of Congress from buying and trading stock. We could have done something to put some guardrails on the Presidency so that no President can make money off

of being the President of the United States. We know that being the President is one of the most lucrative things that Donald Trump has done. We could have handled the corruption in the Supreme Court.

When the sixth bill came to the House floor on the D.C. laws, we could have done something on campaign finance reform. We could have ended Citizens United or done something about the fact that corporations and billionaires can flood our elections with unlimited amounts of dark money, essentially trying to change the outcome and to elect pawns and puppets to help them do what they want.

When the seventh bill came to the House floor on Washington, D.C., we could have done something to maybe rein in ICE, this agency that is going around and terrorizing our neighbors. I mean, maybe—maybe, just maybe—Renee Nicole Good and Alex Pretti would be alive right now if maybe on the seventh D.C. bill, we did something about this.

□ 1400

On the eighth D.C. bill, we could have done something to help small businesses by passing legislation because we do too much to help the big corporations and nothing to help small businesses and entrepreneurs.

On the ninth one, on the ninth bill that Republicans brought to the floor this Congress, maybe we could have done something on reversing the One Big Beautiful Bill Act that they passed, and we could have taxed the billionaires.

The gentleman was saying we are the tax party. I want to tax the billionaires more. I want to make sure they are paying their fair share. Hell, if a teacher, a nurse, someone who works at a grocery store is paying their fair share, how come billionaires aren't?

On the 10th one, which is this time, maybe we could have done something about the tax that the Republican Party and Donald Trump have put on working families, which are the Trump tariff taxes, which are part of the reason why costs are skyrocketing across this country from housing to groceries.

There were 10 bills to undo the democracy of people who live here in D.C., 10 issues and 10 solutions we could have worked on to help working families.

Mr. Speaker, in closing, I encourage all of my colleagues in Congress to oppose this joint resolution.

Voting "no" means that we refuse to support this congressional Republican effort to end the child tax credit in Washington, D.C.

Voting "no" means that we oppose the fact that Republicans are using important time in Congress that should be spent on making life better, safer, and more affordable for American people instead of attacking the residents of Washington, D.C., with higher prices and lower budgets for D.C.'s schools,

childcare, first responders, healthcare, and other services.

Voting “no” means supporting D.C. home rule and defending D.C. against bullies in Congress.

The so-called One Big Beautiful Bill Act is an attack on the working people of this Nation and across this entire Nation. It cuts healthcare and food assistance from working families to give massive tax breaks for billionaires and megacorporations.

Republicans in this Chamber need to work on accepting the unpopular and damaging nature of the law that they passed. It sounds like they are almost there because they have even gone so far as to rename the bill called the One Big Beautiful Bill Act that they passed that 64 percent of Americans believe are bad for them.

Mr. Speaker, I encourage all of my colleagues to vote “no,” and I yield back the balance of my time.

Mr. GILL of Texas. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, as my colleague pointed out, it is good to be here in floor debate with the other youngest Member of the House of Representatives. I don’t want to put words in his mouth, but I suspect we would both agree that we do need more representation in Washington in this body from younger Americans.

Even though he and I disagree on many things, including this resolution, Mr. Speaker, we have heard a lot from the other side of the aisle about how they support working families.

Mr. Speaker, this is a resolution that would provide no tax on Social Security, no tax on tips, no tax on overtime, provisions that specifically help working families, families in this country. Yet, they are opposed to it.

Mr. Speaker, we have heard a little bit about fiscal responsibility. That is something that Republicans have championed for quite some time. In fact, it has been pointed out that our ideas are old. I would point out that my colleague is right. Our ideas are old in the sense that individual liberty and fiscal responsibility are ideas that have withstood the test of time. That is something that conservatives recognize.

The city of Washington, D.C., does not adhere to those ideas. If they would like to pursue a more responsible budget, I think that we would all be thrilled. Yet, what are they spending their money on?

Recently, the city of Washington, D.C., gave almost a half-million-dollar grant to the Central American Resource Center, which advocates for local rent supplement programs to go to noncitizens; in other words, illegal aliens. They gave almost a million dollars over two grants to Georgetown University, a university whose endowment is about \$3.6 billion.

In fiscal year 2025, D.C. spent approximately \$434,000 to establish a reparations task force. That same year, they spent \$40 million for the Office of

Migrant Services to “ensure migrants arriving in the District are treated humanely and have the resources they need to reach their destination or re-settle.” In other words, they are taking money out of the pockets of working-class families and giving it to illegal aliens.

In fiscal year 2025, again, D.C. spent almost \$2.3 million on the Office of Lesbian, Gay, Bisexual, Transgender, and Questioning Affairs. That same year, they spent \$7 million for the Green Bank. In fiscal year 2025, they spent \$441,000 for the Medical Cannabis Social Equity Fund.

Mr. Speaker, we support fiscal responsibility. This is not fiscal responsibility. This is taking money from working-class families to fund leftwing social programs and pet projects.

Mr. Speaker, in closing, I strongly support this joint resolution Disapproving the Action of the District of Columbia Council in Approving the D.C. Income and Franchise Tax Conformity and Revision Temporary Amendment Act of 2025.

It is an egregious targeting of the hardworking residents of the District, and it ignorantly and foolishly blocks economic growth.

Congress is within its right to deny this legislation pursuant to the D.C. Home Rule Act, and it should do so because it is the right thing to do for the people of this District.

The people and businesses of this town deserve the tax relief these provisions grant, not just at the Federal level, but also at the local level. It is time we support them.

The following organizations have endorsed this resolution, including: AMAC Action, America First Policy Institute, the D.C. Police Union, Heritage Action, the Independent Women’s Forum, the International Franchise Association, the National Association of Convenience Stores, the National Association of Wholesaler-Distributors, the National Restaurant Association, the National Taxpayers Union, the Small Business & Entrepreneurship Council, and the U.S. Chamber of Commerce.

The House must swiftly exercise its constitutional responsibility to oversee the District of Columbia and reject this misguided legislation from going into effect.

Mr. Speaker, I urge my colleagues on both sides of the aisle to unite in support of D.C. taxpayers and businesses and support this necessary resolution of disapproval, and I yield back the balance of my time.

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to House Resolution 1032, the previous question is ordered on the joint resolution.

The question is on the engrossment and third reading of the joint resolution.

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

The SPEAKER pro tempore. The question is on passage of the joint resolution.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. FROST. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

CONTINUATION OF THE NATIONAL EMERGENCY WITH RESPECT TO THE SITUATION IN AND IN RELATION TO BURMA—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 119-130)

The SPEAKER pro tempore laid before the House the following message from the President of the United States; which was read and, together with the accompanying papers, referred to the Committee on Foreign Affairs and ordered to be printed:

To the Congress of the United States:

Section 202(d) of the National Emergencies Act (50 U.S.C. 1622(d)) provides for the automatic termination of a national emergency unless, within 90 days prior to the anniversary date of its declaration, the President publishes in the *Federal Register* and transmits to the Congress a notice stating that the emergency is to continue in effect beyond the anniversary date. In accordance with this provision, I have sent to the *Federal Register* for publication the enclosed notice stating that the national emergency with respect to the situation in and in relation to Burma declared in Executive Order 14014 of February 10, 2021, is to continue in effect beyond February 10, 2026.

My Administration is closely monitoring developments in and in relation to Burma and is engaging with relevant stakeholders and regional partners to encourage dialogue among conflict parties that reduces violence and increases political stability. I am prepared to calibrate pressure as necessary to protect American interests in and in relation to Burma. Therefore, I have determined that it is necessary to continue the national emergency declared in Executive Order 14014 with respect to the situation in and in relation to Burma.

DONALD J. TRUMP,
THE WHITE HOUSE, February 3, 2026.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess subject to the call of the Chair.

Accordingly (at 2 o’clock and 10 minutes p.m.), the House stood in recess.