

Environmental Policy Act of 1969 applies that the Administrator determines may result in an increase in the release of, or public exposure to, mercury, a lead compound, asbestos, or any other hazardous air pollutant; or

“(ii) any proposed regulation published by any department or agency of the Federal Government that the Administrator determines may result in such an increase.

“(2) Any such written comment shall be made public at the conclusion of any such review.”

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 yeas appeared to have it.

Mrs. GRIJALVA. 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.

□ 1540

EXPRESSING SUPPORT FOR TAX POLICIES THAT SUPPORT WORKING FAMILIES

Mr. SMITH of Missouri. Mr. Speaker, Pursuant to House Resolution 1147, I call up the resolution (H. Res. 1156) expressing support for tax policies that support working families, and ask for its immediate consideration in the House.

The Clerk read the title of the resolution.

The SPEAKER pro tempore. Pursuant to House Resolution 1174, the resolution is considered read.

The text of the resolution is as follows:

H. RES. 1156

Whereas, on July 4, 2025, the President signed Public Law 119-21, commonly known as the “Working Families Tax Cuts”;

Whereas the Working Families Tax Cuts prevented a \$2,600,000,000 tax hike on taxpayers making less than \$400,000 per year;

Whereas, for the 2025 tax year, the Working Families Tax Cuts helped deliver an estimated \$222,000,000,000 in tax refunds, putting money directly back into Americans’ wallets;

Whereas, for the 2026 tax year, the Working Families Tax Cuts are anticipated to deliver an average tax cut of \$3,750, helping make America affordable again;

Whereas the Working Families Tax Cuts ensure that families of four making under \$73,000 will generally face zero Federal income tax liability;

Whereas the Working Families Tax Cuts will result in a 15 percent tax cut for Americans whose income is in the bottom 40 percent, with the largest percentage reduction going to the bottom 20 percent;

Whereas the share of total income taxes paid by Americans whose income is in the top 1 percent will increase to nearly 40 percent as a result of the Working Families Tax Cuts, while the share paid by Americans in the remaining 99 percent will decrease to 60 percent;

Whereas the Working Families Tax Cuts enacted “no tax on tips”, which will provide

millions of tipped workers with \$32,000,000,000 of tax relief;

Whereas the Working Families Tax Cuts enacted “no tax on overtime”, which will provide hard-working Americans with a \$90,000,000,000 tax cut on their overtime pay;

Whereas the Working Families Tax Cuts provide a new deduction for interest on auto loans for new American-made vehicles, lowering costs and helping more Americans get behind the wheel;

Whereas the Working Families Tax Cuts honor a lifetime of hard work by American seniors by providing them with a deduction of up to \$6,000 per year;

Whereas, to date, nearly 45 percent of tax returns filed this tax season have claimed at least one of these four new tax cuts;

Whereas the Working Families Tax Cuts help jump-start the American dream for millions of youth by making a down payment of over \$15,000,000,000 in tax-advantaged investment accounts for American children;

Whereas the Working Families Tax Cuts permanently increase the standard deduction, delivering \$205,000,000,000 in new tax relief to the 90 percent of earners who claim it;

Whereas the Working Families Tax Cuts permanently expand the child tax credit, increasing the maximum credit amount to \$2,200 per child and ensuring that the credit will not lose value due to inflation;

Whereas the Working Families Tax Cuts expands the accessibility of the \$17,280 adoption tax credit so that all families who adopt, regardless of income, can benefit;

Whereas the Working Families Tax Cuts expands educational freedom and choice for working families by ensuring 529 accounts can now cover costs associated with trade schools or K-12 educational expenses; and

Whereas the Working Families Tax Cuts expands access to health savings accounts for more than 10 million Americans to help control health care costs and promotes preventive care by allowing patients to pair these accounts with innovative direct primary care and easier access to telehealth: Now, therefore, be it

Resolved, That the House of Representatives—

(1) expresses its support for tax policies that support working families and let them keep more of their hard-earned money; and

(2) recognizes the significant tax relief provided by the Working Families Tax Cuts for hardworking Americans.

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

The gentleman from Missouri (Mr. SMITH) and the gentleman from California (Mr. THOMPSON) each will control 30 minutes.

The Chair recognizes the gentleman from Missouri (Mr. SMITH).

GENERAL LEAVE

Mr. SMITH of Missouri. 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 bill under consideration.

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

There was no objection.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in support of H. Res. 1156 and the working families

tax cuts, which have led to this year’s historic tax refund season.

Today, April 15, is tax day. The IRS typically receives around 24 percent of tax returns in April. What millions of Americans are finding out today is that their tax refund is significantly larger than it has been in the past, thanks to the working families tax cuts.

Refunds this tax season have increased by 11 percent, with the average refund over \$3,400. Much of that relief is thanks to the policies championed by President Trump. Over 6 million Americans have claimed no tax on tips, 25 million Americans have claimed no tax on overtime, and 30 million taxpayers claimed the Social Security deduction. Over 1 million Americans claimed the no tax on auto loan interest.

Who are the folks claiming these deductions? It is working-class Americans. It is not millionaires. It is not billionaires. Overall, nearly half of all tax filers this season claimed at least one of those key provisions.

Under this tax relief, tipped workers get, on average, a \$1,300 tax cut. Hourly workers get, on average, a \$1,400 tax cut from no tax on overtime. A \$12,000 deduction for a married couple on Social Security means a more secure retirement.

When Republicans enacted the working families tax cuts, we made America’s workers, families, farmers, and small businesses our top priority.

An inconvenient fact that the Democrats don’t talk about is that the share of income taxes paid by the top 1 percent actually went up from 37 percent to 40 percent. The very rich are paying a higher share of taxes today than they were before passage of this bill. Why? It is because the other 99 percent of Americans saw the share of their taxes go down, from 63 percent to 60 percent.

Don’t take my word for it. Listen to the stories of everyday Americans, like Raymond Huff from Colorado, who testified before the Ways and Means Committee that the working families tax cuts will help him grow his small business and hire more workers; Nancy Overman from Nevada, who testified that she will be able to afford basic necessities without draining her retirement savings, thanks to the no tax on Social Security; Sharon Simmons, a DoorDash driver—who showed up at the White House yesterday, in fact—originally from my home State of Missouri, who testified to how no tax on tips will help her better afford her husband’s medical treatments and travel to Missouri to see her family more often; or the waitress in my district who told me that she got a \$10,000 tax refund, thanks to the no tax on tips, the expanded child tax credit, and other provisions. She told me, Mr. Speaker, that because of that provision, she will be able to pay for her rent for an entire year and a lot of food for her family.

That makes a huge impact on everyday Americans. Families have more

money in their pockets today, thanks to a boosted and permanent child tax credit of \$2,200. When you add in the permanent increase and the standard deduction, up to \$31,500, a family of four earning \$73,000 had zero Federal tax liability this year.

When they controlled Washington, Democrats spent \$10 trillion, and they created a cost-of-living crisis where inflation went up almost 21 percent.

Under Republican tax relief, we expanded 529 accounts to cover K–12 education expenses and trade schools. We expanded health savings accounts so that another 10 million Americans can better manage healthcare costs. For those who are looking to adopt, they have more access to the adoption tax credit, with \$5,000 of that cost being refundable.

Under Trump Accounts, newborn U.S. citizens in America get a \$1,000 investment to start building a more secure financial future. It does not matter if they live on a city block or on a county road. They qualify.

Due to the working families tax cuts, Americans have more money to buy school supplies and put food on their tables. Family farmers and small businesses have more certainty and resources to invest, to grow, and to hire. These are the results of Republican tax relief that puts America's working families first.

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

Mr. THOMPSON of California. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I understand why my Republican colleagues are trying to rename this bill the working families tax act because, while this bill may be big—to the tune of \$4.2 trillion that it adds to our national debt—it is certainly not beautiful and certainly not for working families.

In fact, on this tax day, this tells the real story. This is nothing more than a betrayal of the American people. Families were promised relief. Instead, they have been left to foot the bill.

No matter how my Republican friends try to spin it, Americans are hurting. Costs are up across the board. At the pump, gas prices surged over 21 percent in just 1 month, the largest increase in nearly 60 years.

At the grocery store, families are paying more for the basics. Healthcare costs are rising, and this bill guts nearly \$1 trillion from our healthcare system, putting hospitals, skilled nursing facilities, and clinics at risk, and threatening the coverage for millions of Americans. When those cuts are finally realized, families will lose their healthcare, and communities will lose their hospitals, their clinics, and their skilled nursing facilities.

What did working families get in return? Yes, as the chairman pointed out, some taxpayers got larger refunds this year. As a matter of fact, the numbers are that, notwithstanding the fact that the President and the Republicans

promised the Americans that they would get a \$1,000 additional tax return, it is \$346 more than last year. They were promised bigger refunds. Instead, those refunds fell 65 percent short of what was advertised, and they failed to cover the high costs that most families are facing.

To put it in simple terms, given that this is my friend Mr. KELLY's bill, a prominent auto dealer in Pennsylvania, taxpayers were promised an Escalade, but they instead got a go-kart. The gas for that go-kart is going to be a heck of a lot more expensive this year than it was last year. That is not relief. That is a broken promise anyway you cut it.

Let's be clear about who this bill actually helps. It is not workers. It is the ultrawealthy, the corporations, the venture capitalists, all the people who didn't need a tax cut in this environment. Millionaires are getting tax cuts tens of thousands of dollars larger than what working families receive. Meanwhile, families making under \$50,000 have been left with the scraps.

Democrats have a different vision. We believe in using the tax code to actually help the middle- and working-class families of our great country.

□ 1550

We want to provide tax relief for home buyers, for renters, and affordable housing developers so families can finally afford a place to live.

We want to expand the child tax credit and the Child and Dependent Care Tax Credit so parents can afford to raise a family. We did that in the last Congress with our child tax credit measure, which cut childhood poverty in half. Our Republican friends allowed that to expire.

We want to support family caregivers who sacrifice so much for their loved ones, and we want to restore the enhanced Affordable Care Act premium tax credits to lower healthcare costs for working families.

We want to allow union workers to deduct their dues, and we want to lower energy bills and strengthen our grid by investing in clean energy, which is affordable energy.

That is what it looks like to put working families first, not rebranding, not gimmicks—real relief.

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

Mr. SMITH of Missouri. Mr. Speaker, I yield 3 minutes to the gentleman from Pennsylvania (Mr. KELLY), the chairman of the Subcommittee on Tax.

Mr. KELLY of Pennsylvania. Mr. Speaker, I thank the chairman for yielding.

Mr. Speaker, now, for the first time, families across the country are seeing the working families tax cuts show up where it matters: in their paychecks and in refunds.

When this law was written, the goal was straightforward—to reward work, support families, and prevent a massive tax increase from taking place.

Today, the data shows it is doing just that. Across America, more than 53 million filers claimed at least one of the new deductions. Over 25 million taxpayers claimed the overtime deduction. More than 6 million Americans claimed the deduction on tipped income. More than 30 million seniors paid no taxes on their Social Security benefits. More than 1 million Americans claimed the no tax on car loan interest deduction.

That is real relief tied directly to how Americans earn a living, and you can see it in the results. The average tax refund is now over \$3,400. That is an 11 percent increase from last year. Families are getting to keep more of their own hard-earned money.

More than 34 million families have claimed the enhanced, doubled, and permanent child tax credit. Five million Trump accounts have been opened. Think about what that means for the next generation. The working families tax cuts provides families and children a foundation to save, invest, and pursue their version of the American Dream.

Now, let's talk about Main Street. Before serving in Congress, I spent my career in the private sector as a car dealership owner. I know what it is like to try and manage your business and meet payroll while making sure Washington gets its share, as well.

My district is home to one of the highest concentrations of small manufacturers. These manufacturers are aiding President Trump in his goal of employing American workers, producing right here at home, and buying American.

Revitalizing the industrial might of the United States cannot happen without the working families tax cuts restoring immediate expensing for equipment and research and development.

The working families tax cuts also made the 20 percent small business deduction permanent, providing certainty and stability for the mom-and-pop shops who form the backbone of our communities.

In total, more than 12 million small business owners will see an average of \$7,000 in tax relief.

There were times when our family business would have enough money to make payroll, but not enough money to pay ourselves. That is the reality so many businesses face. Small business owners go through that more than anybody else realizes. These are the real dollars that can be reinvested into workers, equipment, or expansion.

From employers to employees, from children to seniors, this law is reaching across the entire country and the entire economy.

People who do not ask for special treatment but only ask for fairness, this law reflects that expectation. It aligns the tax code with how Americans actually earn a living. It prevented a tax increase. It guarantees stability and certainty, and it gave

families and businesses the opportunity to keep more of their own money.

The SPEAKER pro tempore (Mr. LOUDERMILK). The gentleman's time has expired.

Mr. THOMPSON of California. Mr. Speaker, I just want to point out that in my friend Mr. KELLY's district, 27,000 of his constituents will face nutrition cuts, 24,000 will lose their health insurance, and 795 jobs will be lost due to canceling clean energy tax credits that were in that big, ugly H.R. 1.

Mr. Speaker, I yield 3 minutes to the gentlewoman from Alabama (Ms. SEWELL), who is the ranking member of the Committee on Oversight and Government Reform.

Ms. SEWELL. Mr. Speaker, the big, ugly bill or, as it has been renamed, the Working Families Tax Cuts Act, is not working for families in my district. In fact, on this tax day, I cannot believe that my Republican colleagues are on the floor today celebrating a bill that is exploding the deficit by \$4.2 trillion, deepening income inequality, stripping healthcare from working families, and taking food off the tables of needy children.

Mr. Speaker, every day I hear from my constituents around Alabama's Seventh Congressional District. They are talking about the fact that nothing seems affordable anymore. What do I say to the single mother in my district who is losing Medicaid coverage for her child because of this bill? What do I say to the elderly neighbor who no longer qualifies for SNAP or to the rural communities I represent who will lose their only hospital because of this bill?

I am deeply saddened because Republicans could have chosen another path. Instead of slashing \$1 trillion from Medicaid, instead of slashing \$500 billion from Medicare, they could have worked with Democrats to renew the fully refundable child tax credit that cut child poverty in half and expanded economic prosperity for communities across the Nation when Democrats were in the majority.

If my Republican colleagues wanted to help working families, they could stand up to President Trump and stop his reckless trade war that has created an affordability crisis.

Mr. Speaker, on this tax day, the American people are seeing exactly what happens when Republicans are in charge. We are seeing tariff wars. We are seeing real wars in the Middle East, tax giveaways for the wealthy, exploding deficits, and an attack on our essential healthcare programs like Medicare and Medicaid.

On this tax day, my constituents say enough is enough. This tax bill has been a devastation to the people that I represent, and on this tax day, I stand before you to say that working families tax cuts is a cut for working families and not a cut to the wealthy.

Mr. SMITH of Missouri. Mr. Speaker, I yield 2 minutes to the gentleman from Iowa (Mr. FEENSTRA).

Mr. FEENSTRA. Mr. Speaker, today is tax day. Taxpayers across Iowa are seeing real relief through bigger refunds and higher take-home pay delivered by the historic working families tax cuts bill.

Let me be clear. This is real money back in the pockets of hardworking families, small business owners, and farmers.

We have heard the numbers today, and they are historic—the largest refund season in our Nation's history, with Iowans seeing an average tax cut of over \$3,000.

Mr. Speaker, let me tell you the rest of the story. I am hearing from family farmers who now have the certainty that their operation will stay in their family for generations to come because this bill includes my provision to permanently double the death tax exemption.

I am hearing from hardworking parents excited to have access to family medical leave, have double child tax credit, and a \$1,000 downpayment for children through Trump's tax accounts.

□ 1600

I am hearing from manufacturers and agricultural producers who are finally seeing a path forward with affordable access to credit, immediate expensing, and a permanent small-business deduction, giving them the certainty they need to invest, grow, and create new jobs in our communities.

I am hearing from waitresses, delivery drivers, tradesmen, and millions of Americans who will finally keep more of what they earned because we delivered no tax on tips, no tax on overtime, and no tax on Social Security.

Mr. Speaker, this is what an economic revival looks like. Through the leadership of President Donald Trump and congressional Republicans, we are restoring opportunity, rewarding work, and strengthening the backbone of this country.

Mr. Speaker, I urge my colleagues to support this resolution.

Mr. THOMPSON of California. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I will point out that my friend from Iowa is facing a situation in his district where 12,000 of his constituents will face nutrition cuts. Mr. Speaker, 24,000 will lose health insurance, and 494 jobs will be lost due to canceling clean energy tax credits. All of this is because of H.R. 1.

I find it hard to believe that farmers are jumping for joy. Because of this legislation, tariffs, and an unauthorized war in the Middle East, fertilizer prices for farmers are going through the roof. Fuel prices for farmers are going through the roof, and farmers who are trying to ship their products to other ports are being absolutely devastated because the Strait of Hormuz has been closed. This bill also added \$4.2 trillion to the national debt.

Mr. Speaker, I yield 3 minutes to the gentlewoman from California (Ms.

CHU), a great and distinguished member of the Ways and Means Committee.

Ms. CHU. Mr. Speaker, on this tax day, working families are not feeling the relief they were promised. They are struggling to pay rent, to get the healthcare they need, and to fill up the car with gas.

Here is why. Last year, Republicans passed their big, ugly bill, the single largest transfer of wealth from the poorest Americans to the richest in history. This reverse Robin Hood fails to make life more affordable for working families.

Because this legislation has become so resented by the American people, Republicans chose to put forward this meaningless resolution that is an empty rebranding exercise.

Here is what they are trying to hide. Under their big, ugly bill, the top 0.1 percent of earners, who make about \$11 million a year, receive an average tax cut of \$244,000 each. Compare that to what 40 million of the lowest income households receive, just \$10 a year, not even enough for a meal.

This resolution even dares to say that their big, ugly law helped to control healthcare costs. In reality, this bill kicks 15 million people off their health insurance, off their Medicaid, and off their Affordable Care Act insurance. This is the largest takeaway of healthcare in history.

When Republicans say this is about helping working families, we must ask: Which families? The data clearly shows that this law greatly benefits those least in need while offering only minimal, symbolic relief to those who are struggling the most.

On tax day, Republicans are spending time patting themselves on the back for one of the most regressive and hurtful tax bills in modern history, completely ignoring the real crises facing millions of Americans.

Mr. SMITH of Missouri. Mr. Speaker, I yield 1 minute to the gentleman from Wisconsin (Mr. GROTHMAN).

Mr. GROTHMAN. Mr. Speaker, lies, lies, lies. Sometimes you have just got to deal with common sense.

Who gets overtime? When we cut the tax on overtime, the CEO of the pharmaceutical company who makes \$12 million a year, does he get overtime? As a matter of fact, most white-collar people don't get overtime. Overtime is for the workingman. When we cut taxes on overtime, it is obviously designed to benefit the workingman.

Who gets tips? The workingman and the workingwoman, that is who is getting tips. When we cut taxes on tips, of course, we are aiming at the average guy.

We have a special cut for seniors. Our seniors—wealthy people, not normally—if you look at the special tax cut for seniors, we didn't include the super-wealthy seniors. We were aiming at the average guy.

Wherever you look on your tax return, I beg America to look at how much they paid in taxes a year ago and

how much they paid in taxes this year. Again and again, the workingman is going to find out that we have delivered a workingman's and working-woman's tax cut.

Mr. THOMPSON of California. Mr. Speaker, I yield 3 minutes to the gentlewoman from Wisconsin (Ms. MOORE), a distinguished member of the Ways and Means Committee and a strong voice for working people and struggling families.

Ms. MOORE of Wisconsin. Mr. Speaker, I thank the gentleman from California for yielding.

I will tell you, I have never celebrated tax day until today because I have the distinguished opportunity to comment on the one big, ugly billionaire's bill. It is the gift that keeps on giving because I get to talk about how much this tax bill fails to deliver on its promises.

Most glaringly, Republicans have promised that the average tax refund would increase by over \$1,000. Not so much. In fact, refunds are 65 percent less than promised. Refunds are nowhere near enough to cover the additional costs that Americans are facing because of other failed Republican policies.

Even considering the crumbs from the American table that Republicans have tossed to working families, this pales in comparison to the increased costs of healthcare, food, utilities, gasoline, and almost every product.

Then, on top of all of this, Americans are facing the \$1.2 trillion cuts in Medicaid. They see their hospitals in urban areas and rural areas closing because of it. Food assistance has been cut by \$187 billion.

As we mark tax day this year, one thing is really clear: Republicans have oversold their legislative accomplishment and riddled it with gimmicks for working-class Americans while brandishing massive giveaways to millionaires and billionaires.

Mr. Speaker, Republicans gave millionaires a tax cut that is 390 times the size of what they gave to workers and families making less than \$50,000.

What about the no tax on tips and no tax on overtime, they say? Number one, it is a temporary benefit that is going to expire as soon as you reelect them. Secondly, it is a gimmick because it is not a total exemption. It phases out, and there are much smaller redemptions in tax liability than people are expecting.

Let's be clear. The people who benefited most from the Republican tax bill do not get tips. The one big, beautiful bill for billionaires made the benefits for billionaires permanent and made no tax on tips temporary.

Republicans are so well known to be good at messaging, but this time, they can't message their way out of reality. American families are feeling the pain every single day.

□ 1610

Mr. SMITH of Missouri. Mr. Speaker, I yield 2 minutes to the gentleman from Nebraska (Mr. SMITH).

Mr. SMITH of Nebraska. Mr. Speaker, tax day is usually a very painful reminder of how much of one's hard-earned money goes out the door. Today would have been no different from the past if Democrats had gotten their way and if Republicans had failed to pass the Working Families Tax Cuts Act.

Take my district, for example, where a typical family of four's taxes would have increased by 26 percent, costing them more than \$1,300 a year. For most families, \$1,300 is not chump change. It is rent, a home improvement project, or even about 7 weeks' worth of groceries. However, today is different. The more thoughtful approach Republicans took prevailed.

This year, Americans are seeing bigger paychecks, larger refunds, and more opportunities for them and their families to build long-term financial security.

Now, the same family of four with two kids earning up to \$73,000 a year who would have seen a 26 percent increase will have no Federal income tax liability and will have their child tax credit permanently increased to \$2,200 per child. The relief does not stop there, with the average tax refund being nearly \$3,500 and an additional \$6,000 standard deduction for America's seniors.

We also strengthened America's agriculture industry by permanently doubling death tax relief and allowing producers to fully deduct new equipment costs, helping family operations innovate and continue for generations to come.

This is what real tax relief looks like, and it is exactly what Republicans will continue fighting for here in Washington.

Mr. THOMPSON of California. Mr. Speaker, I just want to point out to the gentleman from Nebraska that 9,000 of his constituents will face nutrition cuts because of this bill. Mr. Speaker, 19,000 will lose their health insurance, and 3,098 jobs will be lost due to the cancellation of the clean energy tax credits. His constituents will share in the money that has been added to the national debt, \$4.2 trillion added to the national debt by this bill so billionaires, multimillionaires, and corporations can get huge tax cuts.

Mr. Speaker, I yield 2 minutes to the gentleman from Nevada (Mr. HORSFORD), who is the former leader of the Nevada legislature and a leader and strong voice for the workers of our country and his district, especially the culinary and the hospitality workers.

Mr. HORSFORD. Mr. Speaker, I appreciate the leader for yielding me time.

Republicans first called this the big, beautiful bill. Now they are calling it tax cuts for working families. Let's be clear, there is nothing beautiful about promising relief and failing to deliver it. That is the betrayal.

They told tipped workers that help was coming, but they refused to make it permanent and left the subminimum

wage stuck at \$2.13 an hour. They said they were fighting for overtime pay, but millions of workers who rely on overtime still see no relief.

In Nevada, this bill does something even worse. It harms our gaming economy. Instead of protecting workers and supporting one of our State's key industries, they changed the wagering loss deduction, creating uncertainty and penalizing the legitimate gaming industry.

That is not helping working people. That is hurting Nevada.

So let's call this what it is. This is not permanent where it should be, it is not fair where it must be, and it does not deliver what was promised.

Now, I didn't just come here to point out the problem. I came with solutions. My TIP Improvement Act makes tax relief for tipped workers permanent and fair. My No Tax on Overtime for All Workers Act ensures every worker who earns overtime qualifies, not just a select few. My FULL HOUSE Act fixes the gaming deduction once and for all, protecting Nevada jobs and businesses.

Instead of voting on a self-glorifying resolution, let's bring forward real solutions, bills that actually deliver for working families and fix what this bill gets wrong.

Let's fix what is broken. Let's deliver what is promised, and let's turn around this betrayal of a bill that is hurting the American family, not making it successful.

Mr. SMITH of Missouri. Mr. Speaker, I would just like to point out that for years, Members in this body have tried to implement no tax on tips. Never before did it ever become law until we passed it within the Big Beautiful Bill Act. It delivered for a lot of tipped employees. In fact, 6 million tipped employees used it this tax filing season.

Mr. Speaker, I yield 3 minutes to the gentleman from Arizona (Mr. SCHWEIKERT).

Mr. SCHWEIKERT. Mr. Speaker, wouldn't it be fun if we actually did these sorts of discussions and debates sort of like we do term papers where you actually have to give the footnote of where the numbers come from. That is because I hear numbers from my brothers and sisters on the left, and I say: Where did that come from?

So the first number I am going to give you today, Mr. Speaker, from the Joint Economic Committee, tomorrow is the first day that you actually work for yourself, meaning the first 3½ months you have been working to pay taxes, whether it be your property taxes, State income taxes, or Federal taxes, Mr. Speaker. This is for the middle income of our brothers and sisters.

Welcome to Tax Freedom Day, which technically might be actually tomorrow.

The rest of the numbers I will give you, Mr. Speaker—if you want to go on to the Senate Finance Committee's website, you will actually find the facts and the numbers. I would love

someone who is actually a researcher and likes to look at them, look and then compare them to what the Democrats say and what we say.

For Arizona, we were one of the epicenters of inflation. Our brothers and sisters in our State, after the Biden years of inflation, their wages are just now starting to catch up. Our brothers and sisters were poorer.

One of the things we did in the tax bill last summer is we actually found a way to use the tax system to raise wages, whether it be because of paying less taxes or some of the economic growth.

So let's actually walk through some of the numbers. For a couple, there is a \$6,800 real wage increase. You can find that on the Senate's website, Mr. Speaker, \$7,400 to \$10,600 real take-home pay increase for the average Arizona family. Remember, Mr. Speaker, this is a State that was crushed. I think when the Biden inflation years were over, we came in number two in the country.

Our brothers and sisters in that hard-working middle class are still poorer today because we are just now starting to catch up.

I am actually taking a look at small business. I have 514,000 small businesses that now have the 20 percent deduction locked in. Mr. Speaker, tell me that isn't stability, when you start to walk through things like the \$6,000 bonus deduction for seniors in that middle realm of income.

These things are remarkably important to growth, stability, and actually having to deal with the fact that inflation is the biggest tax in the last 40 years, those years of the Biden inflation. Inflation is a tax.

In many ways what we did here in tax reform, we are just trying to make things a little more even for those working brothers and sisters.

I have 822,000 families in Arizona who got an increase in the child deduction of \$2,200. I thought that was something the left actually liked.

When you start to walk through our work, Mr. Speaker, to try to make life better for my brothers and sisters in Arizona, that is why this was so important.

Mr. THOMPSON of California. Mr. Speaker, I just want to point out to the gentleman from Arizona that 10,000 of his constituents will face nutrition cuts and 26,000 will lose their healthcare. According to the Joint Committee on Taxation, \$4.2 trillion will be added to the national debt in part because of his vote.

Mr. Speaker, I yield 1 minute to the gentleman from Brooklyn, New York, (Mr. JEFFRIES), who is the distinguished Democratic leader of the United States House of Representatives.

□ 1620

Mr. JEFFRIES. Mr. Speaker, I thank my good friend and colleague, the distinguished gentleman from the great

State of California, Representative MIKE THOMPSON, for yielding and for his leadership.

We are here on the House floor debating this resolution that Republicans have introduced on tax day to celebrate themselves. This is an extraordinary thing. I have seen a lot during my time here in the United States Congress for more than 10 years. I have never seen a resolution introduced by Members of Congress, let alone a party, the Republican Party, to celebrate themselves for a bill that has damaged the American people.

However, if you are around this town long enough, I guess you see it all.

I am confused with H. Res. 1156 because the first clause says: Whereas, on July 4, 2025, the President signed Public Law 119-21, commonly known as the "Working Families Tax Cuts." It is commonly known to whom?

Let's be clear with the American people: Republicans have made up that name. Why? It is because the bill, the actual name of the bill in Public Law 119-21 is the One Big Beautiful Bill Act. It is deeply unpopular with the American people, who know it has been a disaster.

Now, I have respect for the chairman of the Ways and Means Committee. He recently just called it the One Big Beautiful Bill Act. I am not sure he is allowed to do that because Donald Trump has made clear: Walk away from that name that he gave to the bill himself. Why? It is because the American people understand it has been a disaster.

The American people know that this resolution is not worth the paper that it is written on. It does nothing. It doesn't have the force of law and does nothing to keep the promises that Donald Trump made to the American people that on day one of his Presidency, he was going to lower costs.

However, here in America, Mr. Speaker, costs haven't gone down, costs have gone up because of decisions that Donald Trump and Republicans have made to hurt the American people.

The Trump tariffs have cost everyday Americans thousands of dollars in additional expense per year. That is an affirmative decision to hurt the American people.

Mr. Speaker, Republicans have refused to extend the Affordable Care Act tax credits. As a result of that very decision, more than 20 million Americans are experiencing dramatically increased health insurance premiums, in some cases costs having increased by over \$1,000 per month. That is an affirmative decision that Republicans have made to increase costs.

Now, there is a reckless war of choice that has been raging in the Middle East. More than a dozen brave American heroes have already lost their lives. Hundreds have been seriously injured. Billions of taxpayer dollars are being spent per day to drop bombs in the Middle East, and yet Republicans

are unwilling to spend a dime to make life more affordable for the American people.

In fact, this reckless war of choice, this Trump Republican war over in the Middle East has skyrocketed gas prices. All across America, more than \$4 a gallon, largest increase in gas prices on a monthly basis in more than 60 years. Republicans have done that to the American people.

In the face of such policy failure and the one big, ugly bill being such a disaster, we have this resolution in front of us, not worth the paper that it is written on. It doesn't even reference the name of the bill that was passed. Why is that? Because Republicans are trying to hide what has been done to the American people.

Let me just briefly talk about five different things that are in the one big, ugly bill that have caused real harm. One, the one big, ugly bill contained the largest cut to Medicaid in American history, almost a trillion dollar cut to Medicaid. As a result of that, almost 14 million Americans are at risk of losing their health insurance because of the bill that Republicans are celebrating on the floor here today.

As a result of that Medicaid cut, the largest in history, hospitals, nursing homes, and community-based health centers are at a risk of closing all across the country, including in rural America, as a result of the legislation that Republicans are celebrating here on the floor today, though they are running away from the name of the bill because it is such a disaster.

The second problem with the legislation that Republicans are celebrating on the floor today is in that one big, ugly bill, they cut \$186 billion, Mr. Speaker, Republicans cut \$186 billion in nutritional assistance, the largest cut to SNAP in American history, literally ripping food from the mouths of hungry children, seniors, and veterans in this one big, ugly bill. Now my Republican colleagues have the nerve to come on the floor today with this resolution and celebrate that?

The third problem with the bill, amongst many, is that after cutting Medicaid, ripping healthcare away from the American people, stealing food from the mouths of hungry children, seniors, and veterans, \$75 billion in taxpayer money was set aside in a slush fund so that ICE can brutalize and in some cases kill American citizens. There is a \$75 billion slush fund for ICE in this one big, ugly bill that Republicans are on the floor celebrating today, with active harm being done to the American people, including resulting in the deaths, the cold-blooded killing of two American citizens, Renee Nicole Good and Alex Pretti.

The fourth problem with this bill on tax day is who the beneficiaries of this legislation include. Every economist who has studied this legislation knows that it overwhelmingly and disproportionately benefits the wealthy, the well-off, and the well-connected. In

fact, the American people know it, which is why this resolution doesn't even make mention of the official name of the bill, because Republicans are running away from it.

The bottom line is, Medicaid was cut. Nutritional assistance was cut. ICE was given this slush fund of \$75 billion; and billionaire donors to the Republican Party were given massive tax breaks that they did not need and do not deserve in an environment where working families, everyday Americans, middle-class Americans, working-class Americans are struggling to make ends meet, can't thrive, and can barely survive.

Yet, what was done in this one big, ugly bill that Republicans are celebrating on the floor today? Massive tax breaks to Republican billionaire donors, not making life more affordable to the American people, because the American people know that life has become more expensive, not less under Donald Trump's Presidency and failed Republican policies.

The fifth problem, amongst many, is that for years Republicans have portrayed themselves, Mr. Speaker, as the party of fiscal responsibility. This is one of the most fiscally irresponsible bills being celebrated on the floor today by Republicans ever to pass the United States Congress, going all the way back to 1789.

It is legislation that increased the debt by more than \$4 trillion to give ICE a \$75 billion slush fund to cut Medicaid, to rip food from the mouths of children, and to subsidize the lifestyles of the rich and shameless. This is nothing to celebrate here on the floor today.

I am thankful to MIKE THOMPSON, my colleague, and distinguished members of the Ways and Means Committee for communicating to the American people the truth. We will be opposing this resolution, a resolution not worth the paper that it is written on, something that doesn't even have the force of law, because as Democrats we are committed to actually solving problems for the American people, for making life more affordable for the American people, for ending this reckless war of choice in the Middle East that has skyrocketed gas prices, to fix our broken healthcare system, reverse these Medicaid cuts that are part of this one big, ugly bill. Extend the Affordable Care Act tax credits and actually commit to doing things, legislating—not pontificating—legislating in ways that make life better for the American people.

□ 1630

Mr. SMITH of Missouri. Mr. Speaker, because of the passage of the One Big Beautiful Bill Act, also known as the working families tax cuts, the folks in Brooklyn, New York, will actually face an average tax cut of \$3,341. That is the area that the minority leader represents. I am happy that Republicans could deliver tax relief for the folks in Brooklyn, even though their Representative could not do that.

Mr. Speaker, I yield 2 minutes to the gentleman from Pennsylvania (Mr. SMUCKER).

Mr. SMUCKER. Mr. Speaker, it is interesting to hear some of the falsehoods that Democrats are saying about this bill and some of the contradictions they are making.

I just heard the Democrat leader say that Republicans are running from this bill, but then, in the next sentence, he said we are on the floor celebrating the bill. Which is it? Are we celebrating the bill, or are we running from it?

You hear a lot of talk about the name of the bill. Naming is a funny thing here. I get it. The American people don't care what it is named. They want to know what it does for them.

What I have to tell you is that my constituents, my taxpayers, those who have filed taxes in my district, think it is a beautiful bill, and they know it is a Working Families Tax Cut Act because they have experienced it. They have more money back in their pockets after filing their taxes this year. Families are averaging \$3,500 in tax cuts. Refunds are up nearly 11 percent.

One of the other things we heard from the Democrats today was talking about specific provisions in the bill. No tax on tips, they have railed against that. Yet, we had a Democrat Member just come to the floor and say he wants to make that permanent. So which is it: do you like it, or don't you like it? In fact, we could have made it permanent had we had any Democrat support when we passed this bill in the first place. Instead, every Democrat voted against no tax on tips, which is very important to people in the hospitality industry in my district and other industries, as well.

Every Democrat speaking today voted against this bill, which prevented what would have been the largest tax increase for working families all across my district and all across the State.

The SPEAKER pro tempore. The gentleman's time has expired.

Mr. SMITH of Missouri. Mr. Speaker, I yield an additional 30 seconds to the gentleman from Pennsylvania (Mr. SMUCKER).

Mr. SMUCKER. Every Democrat voted against no tax on overtime, which 20 million Americans have taken advantage of.

Mr. Speaker, in the few seconds I have left, I want to address one additional thing we have heard from the Democrat side, that this is regressive. Untrue. Look at the facts.

We already, of all developed nations around the world, have the most progressive taxation system, which means the wealthy pay more than they do in other countries, and it becomes even more progressive after this bill is passed. This year, the wealthy are paying a higher percentage of total taxes than they were in the previous year due to this bill.

Mr. Speaker, this is a great bill for the American people. People in my district know that. I don't understand

what the Democrats are saying, but certainly, people believe this is a great bill for them.

Mr. THOMPSON of California. Mr. Speaker, may I inquire as to how much time I have remaining.

The SPEAKER pro tempore. The gentleman has 11 minutes remaining.

Mr. THOMPSON of California. Mr. Speaker, I just want to point out for the gentleman from Pennsylvania that 15,000 people in his district will face nutrition cuts because of this bill, 18,000 will lose their healthcare, and his constituents are going to be on the hook for part of that \$4.2 trillion that this bill added to the national debt.

I thank him for reminding us that this bill is regressive. I don't think anybody on our side has mentioned that, so I thank him very much for the reminder that this is, in fact, a regressive bill.

Mr. Speaker, I would like to just take a second to talk a little bit about the horrific cuts to healthcare that are in this big, beautiful, big, ugly, H.R. 1, whatever you want to call it. This bill cut \$1 trillion from the Medicaid budget. You can't take a trillion dollars out of healthcare without seeing that ripple across, in a negative way, every community across our country, every congressional district across our great country.

Hospitals will close. Clinics will close. Skilled nursing facilities will close. The ones that are able to stay open are going to have to make big cuts. They are going to have to lay people off. They are going to have to forgo everything from remodeling and improvements in equipment to seismic retrofits.

All of this is truncating people's access to quality healthcare in their district. It is going to be for everybody, not just people who are on Medicaid. If you have all the money in the world, or if you have the best insurance policy in the world, if you become ill or injured and go to the hospital to get help, to get your life saved, and that hospital is still open or that clinic is still open, it means they made drastic cuts to keep it open. You better hope that the person you need to save your life isn't the person they fired to keep the doors open.

Rural America, districts such as mine, is really going to be hurt. We were told that we did a \$50 billion rural slush fund to help those areas, but they cut \$136 billion from rural healthcare funding. I may be from a rural area, but they taught math good enough that I know that \$50 billion doesn't make up for a \$136 billion loss.

Yes, every Democrat voted against it. How could they not? This devastates healthcare in all of our districts and all of your districts. I want to remind you that it also adds \$4.2 trillion to the national debt. Future generations will be saddled with this debt, saddled with a debt that right now I think is \$37 trillion, saddled with a debt that was grown by \$4.2 trillion just to be able to

give a tax cut to the richest people and corporations across this country, people who did not need a tax cut in this fiscal environment.

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

Mr. SMITH of Missouri. Mr. Speaker, I yield 3 minutes to the gentlewoman from New York (Ms. MALLIOTAKIS).

Ms. MALLIOTAKIS. Mr. Speaker, today, millions of Americans across the country are benefiting from the working families tax cuts that President Trump and Republicans have passed.

The reality is that when you speak to people in my district—teachers, firefighters, police officers, homeowners, small business owners, senior citizens, parents—they are seeing tremendous savings. They are either paying less in Federal taxes or are receiving a substantial refund, starting with the \$40,000 SALT deduction, which was quadrupled. That is benefiting homeowners.

The leader, a fellow Representative from New York City, should know the reason we needed the State and local tax deduction was because our mayor and our Governor kept hammering us to death.

□ 1640

We are providing the relief that they so desperately need. Eighty-eight percent of seniors across the country, 52 million seniors will benefit from the provision of Social Security tax being refunded to them. The standard deduction nearly tripled from where it was in 2016. The \$2,200 child tax credit has been extended. The no tax on tips provisions will bring in \$1,300 in relief for an average waitress in our district.

Permanently lowering those tax rates was a significant win not for the wealthy but for, perhaps a first time in a long time, the middle class, the working class, and the senior citizen that relies on Social Security.

Let me also remind my colleagues on the other side of the aisle that we have seen tax revenue increase. Since President Trump first enacted those tax cuts in 2017, we have seen tax revenue go up, despite there being these tax cuts. It went up from \$3.3 trillion to \$5.6 trillion in fiscal year 2026 and even further after this bill was enacted.

The GDP at the same period grew from \$18 trillion to \$31 trillion because these were tax cuts that helped our economy grow, expand, and create jobs.

While the Democrats all voted “no,” they all wanted to see your taxes increase 22 percent, today, on average, Americans are seeing 11 percent in savings, and it is because of President Donald Trump and this Republican Congress that did what we said we are going to do. A lot of politicians talk about cutting taxes. We actually did.

Mr. THOMPSON of California. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I will point out that in the gentlewoman's district in New

York 30,000 of her constituents will face nutrition cuts. Mr. Speaker, 40,000 will lose their healthcare. Mr. Speaker, 123 jobs will be lost due to canceling clean energy tax cuts, and, again, \$4.2 trillion will be added to the national debt because of that vote.

Mr. Speaker, some of my colleagues say this Republican tax law has winners and losers, and they are right. The winners are millionaires taking home over \$90,000 a year in tax breaks. That must be nice. However, for everyone else, working families, seniors, the so-called nongilded class, this bill is a loss. Any meager tax relief they might see is wiped out by the reality of this economy: \$4.2 trillion added to our national debt, \$1,700 a year in tariff tax hitting every American household, rising grocery prices that families feel every single week, skyrocketing healthcare premiums, hundreds of billions spent on a cruel immigration crackdown, and another endless war in the Middle East.

Mr. Speaker, let's be clear: This isn't a tax cut for working families. It is a windfall for the wealthy paid for by everyone else.

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

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I think it is important to point out that 86,800 individuals in the district of the ranking member of the Tax Subcommittee, who was speaking before me, because of passage of this bill, those 86,800 families in California will not have \$1,000 child tax credit, they will have a \$2,200 tax credit. Those are the people that are benefiting in this bill that he voted against.

Mr. Speaker, I yield 2 minutes to the gentlewoman from New York (Ms. TENNEY).

Ms. TENNEY. Mr. Speaker, I am pleased to join my colleagues on tax day to celebrate a generational victory for American workers, families, and small businesses.

The working families tax cut signed into law last July Fourth was a game-changing event for Americans and especially people in my district in upstate New York, the highest tax State in the Nation, even higher than Mr. THOMPSON's district now as the Democrats in these two States continue to compete to raise our taxes.

This tax season, though, is really good news. I have heard from countless constituents and their families about the money they have saved already from President Trump's tax cuts. We doubled the standard deduction, increased the child tax credit to \$2,200 per child. These are now permanent.

What does this mean in practice? A family of three welcoming a new baby into their lives can expect a tax refund of over \$4,000, plus a \$1,000 Trump Account deposit to jump start that child's financial future.

That is real money for food, diapers, clothes, and a future nest egg for that

child. That is government working for families, not against them.

For nearly 90 percent of Americans who claim the standard deduction, this law delivers over \$205 billion in new tax relief on top of what we already did in the Trump tax cuts in 2017.

I spent many years of my life managing and operating our family's small business. I know firsthand what it is like to struggle to make payroll and the stress that small business owners face every single day, especially in States like New York. This is why making the section 199A Qualified Business Deduction now permanent is a certainty for millions of Main Street businesses, small businesses, including sole proprietors, independent contractors, and tradesmen. It means these entrepreneurs can invest in their workers, plan for their future, and compete in a more dynamic marketplace.

Mr. Speaker, I thank President Trump, Speaker JOHNSON, and our great Chairman SMITH for spearheading this effort to build on the successes of the Tax Cuts and Jobs Act and deliver the most significant tax relief for American workers and families in a generation. This has been a godsend for people in New York against the Democrats who are continuing to raise our taxes in the State of New York. I thank them for the relief.

Mr. THOMPSON of California. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I will point out that in that New York congressional district we just heard about, 19,000 of her constituents will face nutrition cuts. Mr. Speaker, 27,000 will lose health insurance. Mr. Speaker, 4,263 jobs will be lost due to the canceling of the clean energy tax credits, and her constituents will share in that liability—\$4.2 trillion added to our national debt.

I will just circle back to the child tax credit issue that the chairman, my friend, referenced. I think it is important to point out that in 2021 in the Democrats' American Rescue Plan, we provided greater child tax credit benefits to folks across the country than was pointed out in this bill: \$3,000 for kids aged 6 to 17 and \$3,600 for children under the age of 6. It was fully refundable.

I think it is also important to point out that the beauty of writing tax law, and that is what we do in the Ways and Means Committee, the most significant committee in the United States Congress established by the Constitution of the United States of America, it is that important, the beauty of our responsibility for writing tax law is that we can actually target communities, populations that need it the most. We can do a child tax credit without having to do a huge windfall for the richest people in the country, and that is what we should be doing.

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

Mr. SMITH of Missouri. Mr. Speaker, I think the most important point about

the child tax credit in the working families tax bill is that it is, in fact, permanent. It will not be reduced. It will not expire. That is something that didn't happen when the Democrats were in charge a few years ago on the child tax credit. They made it temporary.

Mr. Speaker, I yield 2 minutes to the gentleman from Florida (Mr. BEAN).

Mr. BEAN of Florida. Mr. Speaker, we all remember that famous iconic final scene in the movie "Thelma and Louise," two women in a red convertible, pedal down, driving straight off the edge of a cliff.

For working Americans, that is exactly what many saw coming, a \$4 trillion tax hike that would have put families in the passenger seat while the left drove full speed toward the edge. No brakes, no plan, and no way out of impending disaster.

□ 1650

Mr. Speaker, this tax day, House Republicans refuse to let that be the ending.

With the Working Families Tax Cut Act, we turned the wheel. We changed the direction, and we put working people back in control of their own hard-earned money.

No tax on tips, no tax on overtime, a new deduction for Social Security benefits, a new deduction for auto loan interest on American-made vehicles, a new higher standard deduction, a stronger tax credit, all of these mean the same thing, Mr. Speaker: More take-home pay, more breathing room, and more opportunities for the families who make this country work and the families who pay the bills.

The Working Families Tax Cut Act is real relief for real people: parents juggling rising costs, workers picking up extra shifts, and seniors who spent a lifetime paying in and deserve to keep a little bit more of what they have earned.

Mr. Speaker, instead of driving off of the cliff, Republicans have written a happy ending, one where hardworking American taxpayers keep more of what they earn and drive forward with confidence and certainty.

Mr. THOMPSON of California. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, talk about driving off of the cliff. That Florida district where my friend represents is going to drive off of the cliff.

Mr. Speaker, 22,000 people in his district will face nutrition cuts, 91,000 people will lose their health coverage, and 486 jobs are going to be lost due to canceling clean energy credits.

If that is not a steep enough cliff to drive off of, try this one: \$4.2 trillion added to our national debt. Those constituents in Florida have some responsibility for that debt, just like the rest of our constituents do.

As far as the tax credit for the children that my friend talked about, it is permanent. It is permanent for rich kids. Poor kids won't get the whole credit because it isn't fully refundable.

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

Mr. SMITH of Missouri. Mr. Speaker, I yield 1½ minutes to the gentleman from California (Mr. FONG).

Mr. FONG. Mr. Speaker, for Californians who are losing more and more of their paychecks to taxes, taxes that too often fund Gavin Newsom's endless boondoggles, real relief isn't just welcome. It is overdue.

Thanks to President Trump, Chairman SMITH, and House Republicans, that relief is here. On July 4, 2025, we delivered the largest working families tax cut in American history. The result is no tax on tips, no tax on overtime, the child tax credit boosted to \$2,200 per child and made permanent, taxes on Social Security slashed, and a \$1,000 Trump tax account for every newborn American.

It also means expanding opportunity through the Federal education tax credit scholarship program so that parents can choose the best education for their child.

There is relief for farmers, small businesses, and manufacturers.

There is now more investment happening in California. We are already seeing the results.

Thanks to this historic legislation, average tax refunds are nearing \$4,000 this year, over 15 percent higher than 2024. That is real money that families can use for gas, groceries, or invest in their child's future.

At the end of the day, it is simple: You earned your money. You deserve to keep it.

Mr. THOMPSON of California. Mr. Speaker, may I inquire as to how much time is remaining.

The SPEAKER pro tempore. The gentleman from California has 2 minutes remaining. The gentleman from Missouri has 1 minute remaining.

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

Mr. Speaker, at the end of the day, this debate comes down to a simple question: Who is this resolution really for? It is not for the families in my district and not for the workingmen and -women who are paying more at the pump, more at the grocery store, and more for healthcare. It is not for the workers who were promised relief and got far less than what was advertised. It is not for the folks across all of our districts who are going to pay \$1,700 more in tariff taxes this year.

It is for those at the very top, and it adds \$4.2 trillion to our national debt. That is \$4.2 trillion to our national debt.

Democrats believe that the tax code should work for working people, not just the wealthy or the well-connected. This resolution fails that test.

Mr. Speaker, I urge a "no" vote, and I yield back the balance of my time.

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

Mr. Speaker, the working families tax cuts were written for the working families of this country by the working families of this country.

After I became chairman, the first hearing that the Ways and Means Committee held was not here in Wash-

ington. It was at a lumberyard in Petersburg, West Virginia, "The State of the American Economy: Appalachia."

We then traveled across the country, listening to workers and job creators and families in Yukon, Oklahoma; in Peachtree City, Georgia; and in Erie, Pennsylvania. We heard directly from waiters and waitresses, factory workers, retirees, welders, and small business owners about how tax relief would benefit them.

Under this bill, a family of four who makes less than \$73,000 a year will have zero in Federal tax liability. This is tax relief for Americans who need it the most.

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

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

Pursuant to House Resolution 1174, the previous question is ordered on the resolution and the preamble.

The question is on adoption of the resolution.

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

Mr. THOMPSON of California. 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.

HONORING J. MASON DAVIS

(Ms. SEWELL asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. SEWELL. Mr. Speaker, I rise today to honor the extraordinary life, legacy, and service of J. Mason Davis, an attorney from Alabama, a towering figure in Alabama's legal community, and a steadfast advocate for justice, equality, and human dignity.

Mr. Davis passed away on April 4, 2026, at the age of 90, a profound loss for Alabama and for all who believe in the power of law to advance fairness and opportunity.

Mr. Davis pursued his education with distinction and determination, graduating from Talladega College and later earning his law degree from Howard University School of Law.

Mr. Davis then returned to Alabama. He entered a legal landscape defined by segregation and entrenched inequality. Rather than accept those conditions, he challenged them. He became one of the first Black attorneys to practice in Birmingham's courts, and he used his skill, courage, and conviction to represent individuals and communities who had long been denied a voice.

Beyond the courtroom, Mr. Davis was a mentor, a teacher, and a bridge-builder. He served in leadership roles at one