

the same standards that most law enforcement agencies across America already follow. We must end roving patrols. We must have a code of conduct. We must end secret police who are not identified.

I want to be very clear about something else. These guardrails on ICE must apply across the board, including to operations funded through the Republicans' so-called One Big Beautiful Bill. We can't have ICE agents claiming they don't need to follow the law because they are being funded by this pot of money instead of that pot of money. That would be absurd. Our reforms must apply to all ICE operations.

The American people proudly support law enforcement, but most agree the status quo with ICE cannot continue. What ICE has been doing in Minneapolis and other cities is the antithesis of law enforcement. It is intimidation, coercion, and puts people in danger.

Later today, the heads of ICE, Border Patrol, and other enforcement Agencies will testify in the House for the first time since the killing of Alex Pretti and Renee Good. Today's testimony will make one thing very clear: For all the administration's talk of lowering the temperature, little meaningful change has happened in Minneapolis. Thousands of agents are still roaming the streets. People are still being assaulted by Federal law enforcement. And it is only a matter of time before someone else gets seriously hurt or, God forbid, killed.

If heads of ICE and Border Patrol are genuine about lowering the temperature, they should tell Congress that the only real answer is commonsense bipartisan legislation. Nothing else will suffice.

In the meantime, here in the Senate, Democrats await the next answer from our Republican counterparts. We hope they bring us legislative text very soon, just as we sent legislative text to them on Saturday.

ENVIRONMENTAL PROTECTION AGENCY

Mr. President, in terms of the permit announcement, this week the Trump administration is set to take one of its most nakedly corrupt steps since Donald Trump returned to office—and that is saying a lot—a wholesale reversal of essentially all greenhouse gas regulations. Specifically, the administration is set to repeal the EPA's endangerment finding, basically the bedrock scientific determination that says greenhouse gas emissions pose a threat to our public health and, therefore, should be regulated under the Clean Air Act.

Trump is making a radical move that will send shock waves across the economy—uncertainty for manufacturers, States, regulators everywhere—and it flies in the face, of course, of basic science.

Let's be very clear what this announcement represents. It is a corrupt giveaway to Big Oil, plain and simple. When Big Oil calls a tune, the Repub-

lican Senators dance. They are just in their pockets, as we have seen over and over again with clean energy regulations and so much else. Big Oil has worked tirelessly for decades to undermine rules that protect against emissions. And now that they have their guy in the White House, they are taking the biggest swing yet.

Remember, in the spring of 2024, Donald Trump invited top oil executives to Mar-a-Lago and told them, if you raise me \$1 billion to get elected, I will cut regulations so you can make more money. That Devil's bargain is now coming true.

I never thought it would be this way in America, in this bald, disgusting way that so hurts people's health. But there it is.

Who will pay the price for Donald Trump's corruption? Quite literally, every single community in this country. The repeal will hurt kids with asthma. The repeal will hurt homeowners and destabilize insurance markets as extreme weather gets worse and worse.

The blast radius of this reckless decision will span from San Diego to Portland, ME, and from Seattle to Miami. Never in American history have we had a President who promised to fight for everyday Americans so boldly only to betray so nakedly that promise in broad daylight time and time and time again.

This is quite literally one of the biggest giveaways to Big Oil that you could come up with. The economic and health consequences for everyone else will be severe.

Americans are tired of Donald Trump's limitless corruption, and they will bring a reckoning to all Republicans who stand with Donald Trump when they go to the ballot box later this fall.

(The remarks of Mr. SCHUMER pertaining to the introduction of S. 3815 are printed in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Mr. SCHUMER. I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant bill clerk proceeded to call the roll.

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

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

RECOGNITION OF THE MAJORITY LEADER

The PRESIDING OFFICER. The majority leader is recognized.

MEASURES PLACED ON THE CALENDAR—S. 3805, H.R. 6500, and H.R. 1834

Mr. THUNE. Mr. President, I understand there are three bills at the desk due for a second reading en bloc.

The PRESIDING OFFICER. The leader is correct.

The clerk will read the titles of the bills for a second time en bloc.

The senior assistant bill clerk read as follows:

A bill (S. 3805) to amend chapter 93 of title 18, United States Code, to prohibit obstruction of immigration laws by official interference.

A bill (H.R. 1834) to advance policy priorities that will break the gridlock.

A bill (H.R. 6500) to extend duty-free treatment provided with respect to imports from certain countries in Africa under the African Growth and Opportunity Act, to extend customs user fees, and for other purposes.

Mr. THUNE. Mr. President, in order to place the bills on the calendar under provisions of rule XIV, I would object to further proceeding en bloc.

The PRESIDING OFFICER. Objection having been heard, the bills will be placed on the calendar under the provisions of rule XIV.

DEPARTMENT OF HOMELAND SECURITY APPROPRIATIONS ACT, 2026—Motion to Proceed

WORKING FAMILIES TAX CUTS ACT

Mr. THUNE. Mr. President, tax filing season is no one's favorite season, but thanks to the working families tax cuts, things are looking up this year. Americans filing their taxes are looking at a host of new tax relief.

Taxpayers can take advantage of this relief for the 2025 tax year, which means a lot of Americans are going to be seeing bigger refunds this spring. That starts with the newly enhanced child tax credit. Back in 2017, Republicans doubled the child tax credit from \$1,000 to \$2,000 per child. With the working families tax cuts, we made that relief permanent and not just permanent, we boosted the tax credit again by hundreds of dollars, and we linked it to inflation so its value will never go down. Parents filing their taxes this year can take advantage of this additional relief.

Then there is the new tax relief for older Americans—\$6,000 bonus deduction for low- and middle-income seniors. Seniors will be able to save hundreds and, in some cases, even more on their taxes. Again, that applies to the 2025 tax year as well, which means seniors will start seeing that relief this spring.

Tax filers of all ages will be taking advantage of the enhanced standard deduction this year.

Back in 2017, Republicans nearly doubled the standard deduction, which is claimed by 90 percent of taxpayers in this country, and with the Working Families Tax Cuts, we boosted that deduction still further. Once again, the effects of that will be showing up in Americans' tax refunds this spring.

And the good news doesn't end there.

I said that parents will be able to take advantage of the enhanced child tax credit this season. They will also have the opportunity to open up new investment accounts for their children and to opt in to an initial, free \$1,000 contribution from the Federal Government for newborn accounts. These accounts will provide another tax advantage option for parents to invest in

their children's futures. Again, these accounts can be opened during this tax filing season. The money can be used, after the child turns 18, for their education, to start a business, to buy their first home—in short, to give them a head start on their American dream.

And then there is no tax on tips or overtime. That is right. Starting when they file their taxes this season, Americans who receive tips—from waitresses and bartenders to Uber and Lyft drivers—will be able to deduct those tips on their taxes. The same goes for overtime. Americans who spend long hours working overtime, like nurses, firefighters, and paramedics, will be able to deduct their overtime when they file their tax returns, and that means lower tax bills and more money in their pockets.

We call it the Working Families Tax Cuts for a reason. We set out to make life better for hard-working Americans—for the moms and the dads who are struggling to fit dentist visits and car repairs and Little League and ballet lessons into the budget, for the Americans relying on tips to make ends meet and the dedicated healthcare and emergency workers who work overtime to help their fellow Americans, for the lower- and middle-income seniors pursuing a hard-earned retirement. It is for every American who has struggled thanks to the inflation crisis that President Biden and Democrats helped to create.

To all of those Americans, I would just like to say: Relief is on the way, and it starts this tax season.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant bill clerk proceeded to call the roll.

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

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

GOVERNMENT FUNDING

Mr. BARRASSO. Mr. President, I just heard the minority leader come to the floor and speak about his ballooning list of demands—demands that are designed to protect illegal immigrant criminals. That is what this is about. This is the discussion right now on the floor of the U.S. Senate. Democrats have come up with a Christmas list of demands—demands designed to appeal to their radical base.

This growing list of Democrat demands makes it almost impossible to remove dangerous illegal immigrants from the streets of our Nation. Democrats are resisting even the most reasonable attempts to enforce our immigration laws. They don't want us—law enforcement—to enforce the immigration laws of this Nation. That is what they are for: getting rid of those laws.

The more we learn about the demands coming from the minority leader and that party, the less the normal American citizen likes them, and that

is especially if you are concerned about any safety or any security in the community in which you live or the neighborhood or the streets of your community. The Democrats continually want to make it harder to arrest and remove illegal immigrant criminals.

So last week, I spoke about the one Democrat dangerous demand for requiring something called judicial warrants. Now, that may sound like a technical change. It is not. It is a dramatic change, and it would grind immigration enforcement to a halt.

Do you know what it would do? It would lock in place the chaos that Joe Biden and the Democrats hoisted upon this country with their wide-open border policy.

The Democrats' preference is to release illegal immigrants who are criminals right onto our streets. They prefer that over holding them until immigration officials can come to pick them up, if they have been arrested.

So I am going to take a look at one of the specific demands that the Democrats have come up with—and it is a new demand; I haven't seen this one before—because they want to ban immigration enforcement from their so-called sensitive locations. The so-called sensitive locations defined by the Democrats, in the past, have included places of worship, hospitals, and schools. Now, they want to include in that list polling places.

Well, let's think about that. It is an entirely new provision. Polling places have never been included on any list like this before, and Democrats are now including them because they want to turn America into a sanctuary country and polling places into sanctuary locations. That is what the Democrats are demanding.

So let me ask Democrats a simple question: Why do you want to protect illegal immigrant criminals at polling places? What are they doing at polling places?

They shouldn't be at U.S. polling places. Why in the world would they be there if they are not trying to vote? And, by law, they are not allowed to vote.

That tells you how far to the left the Democrats have moved. Illegal immigrants aren't allowed to vote in Federal elections. Sometimes Democrats will say that, but it is not what they want.

Democrats seem fixated on protecting illegal immigrant criminals at polling places. Yet Democrats energetically opposed commonsense policies to protect the integrity of the ballot—the integrity of the ballot. It is a vital right of American citizenship—the sanctity of the ballot.

Democrats opposed photo IDs to vote. You need one to check out a book from the library. You need one to get on a plane. You need one to buy a beer. But the Democrats don't want you to have to produce a photo ID to vote, which is a sacred right of citizenship. That is because Democrats oppose elec-

tion integrity. They oppose ensuring American elections are dedicated and decided only by American citizens. They don't want that. They believe it disadvantages them to have just citizens vote, and they support banning immigration enforcement at polling places. It is astonishing. That is how far to the left the socialist-driven Democrat Party has moved.

Illegal immigrants shouldn't be at polling places—illegal immigrant criminals—and they shouldn't be roaming our communities. They need to be arrested and removed from the country.

Once again, Democrats are putting illegal immigrants ahead—who are criminals—ahead of the safety and security of the American people.

Taken together, the list of Democrat demands points in one dangerous direction, and that is the direction of abolishing ICE, abolishing our borders, and turning America into a sanctuary nation. Republicans will not accept changes that make our communities less safe.

The deadline the Democrats have demanded to fund the Department of Homeland Security is Friday, 3 days from now. The Department of Homeland Security budget is \$90 billion. Immigration and Customs Enforcement is 11 percent of that. Democrats are risking America's safety over 11 percent of the Department of Homeland Security budget.

The rest of the budget goes to other critical functions the American people depend upon and need right now, and that is because it funds FEMA, or the Federal Emergency Management Agency, for disaster relief, as our Nation is trying to still deal with the effects of a recent storm. It funds TSA to help keep Americans safe when they fly. It funds the Coast Guard to stop the flow of drugs and what has been coming across to our shores from foreign countries. It funds the Cybersecurity and Infrastructure Security Agency to protect our Nation from cyber attacks and more.

So, this week, Senate Democrats have a choice to make:

Option 1, fund the Department of Homeland Security.

Option 2, Democrats can once again side with the radical left and force a shutdown of the vital services to the American people. And why do they want to do that? To protect illegal immigrant criminals.

If Democrats choose option 2, it will force a shutdown to protect illegal immigrants. The consequences to the American people will be painful. The Democrats have been choosing that side again and again—safety and prosperity for the Republican choice; illegal immigrant criminals, the Democrat choice on the floor of the U.S. Senate.

The Democrats seem to be very willing to delay disaster relief, to disrupt air travel for every American, and to degrade anti-drug operations. And our Nation will be more vulnerable to cyber attacks.

All of these key missions are conducted by the Department of Homeland Security, the one branch of government that has not yet been funded. We have done 11 of the 12 appropriations bills. We have funded 96 percent of the government. And the Democrats said: Nope, we are not going to fund that vital function of the government—because that is the demand of the radical left.

Republicans are ready to vote to keep America safe, and we have been ready for weeks. To the point, weeks ago, the House of Representatives passed a bipartisan appropriations bill to fund the Department of Homeland Security. Senate Democrats had agreed to what was in the bill. Then the Democrats flip-flopped. And they did it why? Because of the cries from the radical left, the people that are calling the tune for that party. Democrats were for it before they were told to be against it.

Democrats need to start protecting the American people and stop protecting illegal immigrant criminals. It is that simple. But, today, Democrats on this floor—we just heard it from the minority leader—continue to be the party of open borders and illegal immigrants.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

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

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

Mrs. BRITT. Mr. President, I ask unanimous consent that we begin the rollcall vote immediately.

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

EXECUTIVE SESSION

EXECUTIVE CALENDAR

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to executive session and resume consideration of the following nomination, which the clerk will report.

The legislative clerk read the nomination of Daniel E. Burrows, of Colorado, to be an Assistant Attorney General.

NOMINATION OF DANIEL E. BURROWS

Mr. DURBIN. Mr. President, today, the Senate will vote to confirm Daniel Burrows to be Assistant Attorney General for the Office of Legal Policy. I will oppose the nomination.

Less than a year ago, the Senate Judiciary Committee held a hearing on President Trump's first nominee to be Assistant Attorney General for the Office of Legal Policy, Aaron Reitz. Mr. Reitz was selected for his commitment to President Trump and the MAGA or-

thodoxy. He was the first Trump nominee, but sadly not the last, to refuse to say whether a public official must always follow a court order.

We are now considering Daniel Burrows, nominated to replace Mr. Reitz after he spent less than 3 months on the job. Mr. Burrows' record demonstrates that he is yet another Trump nominee who is a MAGA culture warrior.

As the legal director of a conservative organization in Colorado, Mr. Burrows filed an amicus brief urging the Supreme Court to side with an individual who did not want to create wedding websites for same-sex couples. Prior to joining the Trump White House last year, Mr. Burrows worked for controversial Kansas Attorney General Kris Kobach. On behalf of that office, Mr. Burrows litigated a case barring transgender Kansans from acquiring birth certificates consistent with their gender identity. Mr. Burrows' record demonstrates that he is committed to erasing civil rights protections for LGBTQ+ Americans.

I urge my colleagues to join me in opposing his nomination.

VOTE ON BURROWS NOMINATION

The PRESIDING OFFICER. The question is, Will the Senate advise and consent to the Burrows nomination?

Mr. CRAPO. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

Mr. BARRASSO. The following Senator is necessarily absent: the Senator from Kentucky (Mr. MCCONNELL).

Mr. DURBIN. I announce that the Senator from Minnesota (Ms. SMITH) is necessarily absent.

The result was announced—yeas 52, nays 46, as follows:

[Rollcall Vote No. 34 Ex.]

YEAS—52

Banks	Graham	Mullin
Barrasso	Grassley	Murkowski
Blackburn	Hagerty	Paul
Boozman	Hawley	Ricketts
Britt	Hoeven	Risch
Budd	Husted	Rounds
Capito	Hyde-Smith	Schmitt
Cassidy	Johnson	Scott (FL)
Collins	Justice	Scott (SC)
Cornyn	Kennedy	Sheehy
Cotton	Lankford	Sullivan
Cramer	Lee	Thune
Crapo	Lummis	Tillis
Cruz	Marshall	Tuberville
Curtis	McCormick	Wicker
Daines	Moody	Young
Ernst	Moran	
Fischer	Moreno	

NAYS—46

Alsobrooks	Fetterman	Klobuchar
Baldwin	Gallego	Luján
Bennet	Gillibrand	Markley
Blumenthal	Hassan	Merkley
Blunt Rochester	Heinrich	Murphy
Booker	Hickenlooper	Murray
Cantwell	Hirono	Ossoff
Coons	Kaine	Padilla
Cortez Masto	Kelly	Peters
Duckworth	Kim	Reed
Durbin	King	Rosen

Sanders	Slotkin	Welch
Schatz	Van Hollen	Whitehouse
Schiff	Warner	Wyden
Schumer	Warnock	
Shaheen	Warren	

NOT VOTING—2

McConnell	Smith
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The nomination was confirmed.

The PRESIDING OFFICER (Mr. CURTIS). Under the previous order, the motion to reconsider is considered made and laid upon the table, and the President will be immediately notified of the Senate's action.

The Senator from North Carolina.

LEGISLATIVE SESSION

Mr. TILLIS. Mr. President, I ask unanimous consent that the Senate resume legislative session.

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

RECESS

The PRESIDING OFFICER. Under the previous order, the Senate stands in recess until 2:15 p.m.

Thereupon, the Senate, at 12:17 p.m. recessed until 2:15 p.m. and reassembled when called to order by the Presiding Officer (Mrs. BRITT).

DEPARTMENT OF HOMELAND SECURITY APPROPRIATIONS ACT, 2026—Motion to Proceed—Continued

The PRESIDING OFFICER. The Senator from Idaho.

CORPORATE ALTERNATIVE MINIMUM TAX TO PARTNERSHIPS

Mr. CRAPO. Madam President, reserving the right to object to what I expect to be a unanimous consent request with regard to S.J. Res. 95, the resolution seeks to overturn a Trump administration IRS notice providing simplified guidance on applying the corporate alternative minimum tax to partnerships. The corporate alternative minimum tax is a fundamentally flawed, Democrat-enacted book minimum tax. Not one single Republican voted for it.

As Republicans predicted, the book minimum tax has proven to be highly complex and burdensome. Even President Biden's own Treasury Department acknowledged its dizzying complexity. They waived penalties related to it for 2 full years due to the "continued challenges" of compliance.

The Trump IRS notice at issue today reduces compliance burdens, making it easier for businesses to calculate their liability. Democrats gave Treasury extremely broad discretion to implement the tax, including on complex issues like how it should apply to partnerships. The notice is within the Treasury's authority, but the Democrats dislike the outcome.

Approving this resolution would revive ambiguity, inviting audits, litigation, and significant compliance costs. Therefore, I register my objection when the unanimous consent request is made.