

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 President, I ask unanimous consent that the order for the quorum call be rescinded.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

The PRESIDING OFFICER. The Senator from Oregon.

PROVIDING FOR CONGRESSIONAL DISAPPROVAL UNDER CHAPTER 8 OF TITLE 5, UNITED STATES CODE, OF THE RULE SUBMITTED BY THE INTERNAL REVENUE SERVICE RELATING TO "INTERIM GUIDANCE SIMPLIFYING APPLICATION OF THE CORPORATE ALTERNATIVE MINIMUM TAX TO PARTNERSHIPS"—Motion to Proceed

Mr. WYDEN. Madam President, the Senate will vote very soon on a resolution I put forward to overturn a new Trump administration policy regarding corporate taxes and partnerships. When you start using a whole bunch of Washington lingo about the corporate alternative minimum tax and income allocated across partnerships, people go to sleep in a hurry, so I am going to explain it as simply as I can.

The Trump administration treats the U.S. Treasury Department like Make-A-Wish for corporations and private equity. Any giveaway or special treatment an ultrawealthy corporate executive can dream of, the Treasury Secretary and his crew are there to move Heaven and Earth to make it happen.

With respect to the resolution we are voting on today, the question is whether the most profitable corporations and private equity giants in America—those with profits north of \$1 billion in a single year—ought to pay a minimum tax—a minimum tax—of 15 percent. Now, keep in mind that 15 percent is roughly the tax rate you pay if you are a middle-income household—a nurse, a firefighter, or a couple of schoolteachers.

Democrats say those hugely profitable firms ought to pay a 15-percent minimum rate. The Trump administration and Senate Republicans say no. And since Republicans have unified control of government, the big corporations can get exactly what they want in America.

The Trump administration tore a giant hole in the minimum tax with a new policy change, a change that amounts to a \$10.3 billion corporate handout—and that is according to the Joint Committee on Taxation.

Now, it has been the case for decades that these huge corporations play financial games to conceal their profits from the IRS. That is how they winnow down their tax rates to single digits—maybe even zero. The same goes for the private equity giants. They report to their shareholders and investors that profits are booming. Everybody celebrates. Share prices and executive comp go up. It is party time in the C-suite.

Then the financial chicanery and trickery begins. They fudge the math, and when it comes time to report earnings to the IRS, suddenly these corporations and private equity firms are out there hollering about poverty. For-

get that they told the shareholders they were swimming in cash; suddenly, they claim they owe little to nothing in taxes.

This kind of tax rate gamesmanship is why Democrats created the corporate alternative minimum tax in 2022. The minimum tax has only been in place for a few years, but already corporations and the private equity crowd are trying to rip it to pieces, and clearly the Trump administration is helping.

The \$10.3 billion handout never got any debate here on the floor of the Senate. It didn't even come from any legislation. The administration created it out of thin air. It is a hidden piece inside part of Federal rulemaking with a very deceptive bureaucratic name. It is IRS Notice 2025-28. And the topic is so bland, if you don't have a background in tax policy, you might not even catch on to what it is all about.

The notice rewrites the rules that govern how corporations and private equity firms count income from the partnerships they own. They get to pick from six different methods—six—for counting their cash, adding a whole lot of complexity to a part of the Tax Code that is already like root canal work just reading it. Essentially, these firms get to play a game of "choose your own tax rate." I repeat: They can play a game of "choose your own tax rate."

The Trump policy encourages these giants to set up and abuse partnerships—layer after layer of redtape solely for the purpose of dodging taxes. It has nothing to do with creating jobs or launching new product lines or areas of investment; it is just a matter of moving money around on paper until you are able to make sure your taxes just go poof. These big, profitable corporations and private equity firms got a great deal from the Trump administration last year.

This debate is about a simple change in policy from the Treasury Department that handed them \$10.3 billion. If you ask me, they have already gotten enough from the people in charge. The Trump administration and Republicans gave them \$1 trillion in new tax breaks in the budget megabill they passed in July. Somehow, that wasn't enough.

The Trump administration junked an effort to crack down on another partisanship abuse, something known as basis shifting. That is when businesses dodge taxes by moving assets around from one operation to another. Again, this provides no value to our economy; it is just a big tax game. The Trump administration doesn't have any problem with that, so they put the green light to the tax games and said: OK, everybody, there is not going to be a crackdown.

That was worth \$100 billion to these same corporations and private equity giants.

Today, I ask my colleagues: When is enough actually enough?

Millions and millions of families in Oregon and across the country struggle

to get by, buried under the rising cost of living. Federal deficits shoot through the roof. The job market looks shaky. Young people tell us there is not any opportunity for them to get ahead. It is a slap in the face to all those Americans every time the Trump administration gives another handout to huge corporations and the ultrawealthy. They believe the system is rigged, and they are right. It is rigged because the Trump administration, as I said at the outset, treats the U.S. Treasury like Make-A-Wish for big corporations and private equity. The ultrawealthy and the megadonors get what they want; everybody else gets short shrift.

So the resolution I brought before the Senate today is better. This isn't about the Federal Government clobbering big corporations with big taxes. We are talking about a minimum contribution—a 15-percent tax rate that a lot of people wouldn't even consider to be actually a fair share for these big corporations. The biggest, most profitable corporations and private equity firms don't need a special carve-out. They don't need any more Trump giveaways.

So, today, I ask my colleagues to support this resolution. Let's block this latest handout to the megacorporations and private equity giants that really do not need it.

I yield and now move to proceed to Calendar No. 297, S.J. Res. 95.

The PRESIDING OFFICER. The clerk will report.

The senior assistant bill clerk read as follows:

Motion to proceed to Calendar No. 297, S.J. Res. 95, providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service relating to "Interim Guidance Simplifying Application of the Corporate Alternative Minimum Tax to Partnerships".

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

The PRESIDING OFFICER. The question is on agreeing to the motion. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant bill 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 47, nays 51, as follows:

[Rollcall Vote No. 35 Leg.]

YEAS—47

Alsobrooks	Cortez Masto	Hirono
Baldwin	Duckworth	Kaine
Bennet	Durbin	Kelly
Blumenthal	Fetterman	Kim
Blunt Rochester	Gallego	King
Booker	Gillibrand	Klobuchar
Cantwell	Hassan	Lujan
Collins	Heinrich	Markey
Coons	Hickenlooper	Merkley