

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

Murphy	Sanders	Warner
Murray	Schatz	Warnock
Ossoff	Schiff	Warren
Padilla	Schumer	Welch
Peters	Shaheen	Whitehouse
Reed	Slotkin	Wyden
Rosen	Van Hollen	

## NAYS—51

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

## NOT VOTING—2

McConnell	Smith
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The motion was rejected.

The PRESIDING OFFICER (Mr. BANKS). The Senator from Delaware.

## TRUMP ADMINISTRATION

Mr. COONS. Mr. President, yesterday, the People's Republic of China sentenced Jimmy Lai to 20 years in a Chinese prison.

His crime? Freedom. He was an outspoken, pro-democracy journalist, and he was jailed for his reporting on government.

At 78 years old, Jimmy Lai will likely die in jail. This is a tragedy for freedom in Hong Kong and the People's Republic of China—and one that reminds us that the work of liberty, the work of freedom, the sacrifice and the struggle required to maintain it are not cheap.

Our Nation was built on a yearning for the kind of freedom from government repression and overreach that Jimmy Lai stood up against. And our democracy rests on a lot of different foundations, but at the core of all of it is a restraint on government power.

A democracy rooted in free speech, freedom of worship, freedom of assembly, and a chance to have and hold our own ideas, to pursue our own dreams and our own lives, has also built strong bonds with allies around the world—bonds that have helped keep us safe and made us prosperous for decades.

We have had dark chapters in our history, certainly: the McCarthy era, the Red Scare, periods when we were not as committed to free speech as we might be. But, historically, we have not persecuted and jailed those journalists who dared challenge the government.

And so I chose to speak today partly because of the event of Jimmy Lai being sentenced and partly because of a growing concern that we are at risk of wasting, of watching slip from our grasp, that most precious inheritance that our Nation has earned: a hard-won, hard-fought legacy of millions who stepped forward and served on behalf of our Nation at home and abroad in defense of democracy—millions who have said: I will risk it all so that my children and the children of others I

don't know and will never know may live free.

From the very first shots at Lexington and Concord to the fields of Gettysburg and Vicksburg, to the beaches of Normandy and Iwo Jima, to the sands of Southwest Asia and Afghanistan and Iraq, across the centuries, Americans have fought and served in defense not of an ethnicity, not of a religion, not of a language but of an idea—an idea that out of many, we could be one; that out of an incredible array of backgrounds, of languages, of faiths, of ethnicities, we could forge in the modern world the first real democracy since ancient times.

I have an ancestor who served at Antietam and Chattanooga and Gettysburg, who signed up as a young lieutenant and served through the whole duration of the Civil War with the New York 60th Infantry. And on a bipartisan visit by a group of Senators to that Gettysburg battlefield, I was challenged to think anew about what it meant that 50,000 Americans were the casualties of that pivotal conflict on the fields at Gettysburg.

President Lincoln, months after, spoke in dedicating the cemetery at Gettysburg. At that point, it was “four score and seven years ago.” Today, it would be 12 score and 10 years ago because we, this year, celebrate 250 years since the founding of our Republic through the Declaration of Independence in Philadelphia.

I have often asked myself: If I served in this body, in this Chamber, if I served in the Senate of the United States in the 1840s and 1850s and 1860, would I have seen what was coming? If I had been a member of this body in the thirties, would I have seen what was coming?

And, in recent days, I have been chilled when watching a parade in Beijing where Xi Jinping, the dictator of the PRC, assembled the leaders of North Korea, Iran, India, and other allies of theirs to watch a parade of state-of-the-art weaponry. It reminded me of similar moments in the late 1930s, when the fascist states of Germany and Italy teamed up with the imperialist state of Japan to form the Axis and to plunge the world into chaos.

I have often asked myself: Would I have seen and known what was around the bend, what was happening next?

Well, to know the future, you need to know the past, and I have reflected a lot, recently, on the words spoken by President Lincoln in commemorating the sacrifice of those who served at Gettysburg. He said that it was an active question, that the point of the conflict was to answer whether a nation “conceived in Liberty, and dedicated to the proposition that all men are created equal” could “long endure.” That was a question we have had to fight for, we have had to struggle for, and that is right before us today.

It goes back to the Framers in our founding. Federalist 51 is where Madison wrote:

If men were angels, no government would be necessary.

And so they came up with a structure, the separation of powers.

Our Constitution has often been remarked upon as the greatest piece of political architecture in human history because it kept the power of the executive and the judiciary and the legislative branches separate so that each might check the ambition of the other—all of this in pursuit of the restraint of power.

Yet, as I have watched in the last year the remarks and the actions of our President and Vice President, they are chillingly rhyming with those of dictators like President Xi and President Putin of the PRC and Russia—the growing and steady use of unrestrained state power to punish the President's perceived enemies. And I am wrestling with a growing sense of gloom, of concern, of alarm that a similar story will play out in our Nation today as it is in other countries around the world.

In barely more than a year, we have seen journalists covering protests arrested. We have seen masked and unaccountable government agents murder American citizens and then senior members of the administration lying about who they were and what they were doing. We have seen the administration sue media organizations and reporters—not just a few: Washington Post, ABC, BBC, New York Times, Des Moines Register—sue media outlets to cow them into compliance; using the power of the Federal Trade Commission and the Federal Communications Commission—the FTC to investigate media matters, violating their First Amendment rights in an effort to bankrupt them, and using FCC broadcast licenses to dictate who gets to be on late-night TV based on whether the President thinks they are funny or not; steady pressure applied on an incredible range of fronts and with a dizzying change in tempo and focus so that we are distracted. This week, it is Jimmy Kimmel. This week, it is Venezuela. This week, it is the FTC. This week, it is going after Harvard.

Our President declared war on law firms: revoked security clearances, threatened their viability by taking away their capacity to walk into Federal buildings, ending Federal contracts. Why? Because if you can control who a law firm is willing to represent, you can suppress dissent.

Some of our Nation's most reputable and accomplished firms—Perkins Coie, Jenner & Block, WilmerHale—investigated, denied access, sued for representing the President's opponent in the 2016 election, for representing a major philanthropist, George Soros, for representing those who would advocate on behalf of trans children, for representing Robert Mueller. The point here was to make it clear: If you pick a lawyer the state doesn't like, your rights are in jeopardy.

Sound familiar?

The administration has gone after some of our Nation's best known, longest established universities, among our very oldest—Harvard, Penn, Duke, Brown, Columbia—revoking funding, conducting investigations, shutting down partnerships, depleting their endowments, coercing compliance.

Even major businesses have been dragged before the White House and pushed to comply with the administration's agenda—from Apple, to Exxon, to Nvidia—summoned to the White House, pressured to avoid disfavor or bad regulatory decisions; suing a globally known company like Nike for choosing to have a diversity program.

Where is the alarm and the concern from the Chamber of Commerce, the Business Roundtable, the National Association of Manufacturers, those who have stood up in the past against Federal overreach by previous administrations?

Executive branch Agencies and regulators of independent agencies post that their reviews and approvals will depend on companies' conduct and whether they align with the administration's agenda. This undermines the very foundations of rule of law that undermine capitalism itself.

Something that has alarmed me more than any development in recent days: criminalization of the dissenters and disfavored, including Members of this body—Senators who are veterans, who have served in our intelligence services or as an astronaut and a pilot in combat—for recording a video reminding members of our military that they can refuse an illegal order; Members of the Senate and House investigated for seditious behavior, which our President claims is punishable by death.

Many of my colleagues have said: Pay no attention to what the President says; pay attention to what he does.

I will say: I am paying attention to what he is doing because, in addition to a steady stream of late-night rants on social media, we have seen actions—actions—by Federal Agencies: investigations, prosecutions, persecution, labeling protesters as domestic terrorists, reclassifying dissent as something punishable by law.

In an event just last week, our President spoke at the Prayer Breakfast and said, "I don't know how a person of faith can vote for a Democrat" and then said jokingly, "[I]f you do say something bad about Trump . . . I will have your tax-exempt status . . . revoked." Who does that? Who threatens faith leaders from across our Nation with revoking their tax-exempt status?

I was in Europe with a bipartisan delegation from this body just 2 weeks ago visiting our trusted, loyal NATO ally Denmark, as they were alarmed about the rising tide of threats from our President to extract the territory of Greenland from their nation.

This coming weekend and week, I will travel to the annual Munich Secu-

rity Conference, which my friend and late colleague Senator John McCain helped build up into a critical gathering of the North Atlantic community, of NATO allies, of Ministers of Defense, heads of state, parliamentarians from all over the world, principally focused on the alliances rooted in values that have kept us safe, prosperous, and free. And I know what I will hear from our allies—that they are gravely concerned that the values that connect us are slipping away.

Last year, I had the blessing, the honor, of meeting again with Yulia Navalny, whose husband, an advocate for democracy in Russia, died in a Russian prison. Yulia will once again speak with us as a delegation about the cost of freedom.

What gave me hope last year at this conference was a panel I participated in with three legislators from three other countries—young women serving in the legislative bodies of Ghana, of Burma, and of Poland—fighting for democracy in their countries, not because they look to the United States as the perfect example but because they know the profound human hunger for freedom—the legislator from Burma now serving in exile; the legislators from Ghana and from Poland having worked hard to resist corruption, oppression, state power, looking, yes, to America's example but, frankly, charting their own course because they know that the future for their children and their families and their nations lies on a better path when liberty and justice for all is at the core of their cause and their purpose.

As I travel to Munich again, I will be joining a bipartisan group under the name "Codel McCain" because even after he has passed, we continue to honor our former colleague, who spent so much of his time in a prison in Vietnam, knowing that at any day, he could raise his hand and be released but refusing to dishonor the code under which he served.

Senator McCain said in one of his last speeches that the current President seems to be trading away the ideals that have held together our Nation "for the sake of some half-baked spurious nationalism cooked up by people who would rather find scapegoats than solve problems."

Well, we can't let that happen for all of those like Senator McCain and Senator Kerry and Senator Carper, veterans of that war. And now we are joined by veterans of our most recent wars. For all of those who have served at home and abroad—first responders, law enforcement, teachers, community leaders, doctors—all those who put their heart and time and effort into making America the democracy worthy of the regard of the world, we need to be clear that the hour is late, that the skies are darkening, that the steady advance of the grip of state power should alarm all of us.

Lincoln concluded his remarks at Gettysburg saying:

We here highly resolve that these dead shall not have died in vain—that this nation, under God, shall have a new birth of freedom.

We have to do that again today: Call out the alarm, call out these actions, renew our commitment to the ideals that have made our Nation great, refuse to give up on our alliances rooted in values and ask the world not to give up on us, and keep fighting back against those who would strip us of our liberties and our freedoms.

I yield the floor.

The PRESIDING OFFICER. The Senator from Nebraska.

#### APPROPRIATIONS

Mrs. FISCHER. Mr. President, I am here today to talk about the recent progress made by the U.S. Senate. We have officially passed 11 of the 12 government funding bills, and I am hopeful that my Democrat colleagues will come to a reasonable agreement so that we can get the Homeland Security funding bill over the finish line soon.

It is essential that we get this bill passed for FEMA funding, for our TSA agents, for our Coast Guard officers, and for our Nation's cyber security. That is all part of this bill. In fact, I think it is about 80, 85 percent of this bill. But first and foremost, funding the Federal Government is Congress' most basic responsibility, and it is also the most important. When Congress fails to do that job, the consequences reach beyond Washington. The harmful impacts include delayed services, uncertainties for families and businesses, and eroded trust in government.

Our recent progress stands in sharp contrast to where we were just a few years ago. This body had not passed a single government funding bill in this Chamber before August, and that was since 2018. And that failure was not accidental. Under the previous Democrat majority leader, Senator SCHUMER, the Senate was repeatedly blocked from holding full votes on appropriations bills. That approach was unacceptable to many Members on both sides of the aisle.

It was not until just over a year ago when we elected Senator JOHN THUNE as majority leader that this body re-committed itself to doing the work. Under Leader THUNE's leadership, the Senate is once again advancing funding bills through what we call regular order.

We are restoring transparency. We are restoring accountability, and we are restoring deliberation to the appropriations process. I am grateful to Leader THUNE for bringing these bills to the floor, and I look forward to continuing our work to pass the remaining measure and responsibly fund our government.

In addition to keeping the government open, passing funding bills, it is an opportunity to bring back Nebraska tax dollars that we send to Washington every single year. To do this, my team works really closely with localities back home. We make sure to get their

input on how their Federal tax money is spent.

In the funding bills that we passed thus far, I am proud to have secured millions of dollars in critical investments for the State of Nebraska. One of my top priorities was securing critical funds for Offutt Air Force Base in the Defense appropriations bill. In total, we obtained \$83 million for the United States Strategic Command, the 55th Wing, and the 557th Weather Wing—all of those are based at Offutt.

These funds are going to strengthen national security, and they are going to enhance Nebraska's role in that.

In the agriculture and rural development funding bill, I secured \$16 million for the USDA's Agricultural Research facility at the University of Nebraska-Lincoln. This investment will support research that benefits Nebraska producers and strengthens American agriculture.

In the Commerce-Justice-Science funding bill, I secured over \$7 million for radio communications and equipment upgrades for Nebraska law enforcement. Nearly a dozen counties reached out to my office asking for help replacing outdated systems and gear. With these upgrades, officers will be able to communicate, and they will be able to respond faster. And this will improve safety for both our first responders and also the communities that they serve.

I also worked to secure \$8.8 million in the Interior and Environment funding bill. These funds are going to be used to upgrade aging water treatment plants and sewer systems in McCook, Greeley, Farwell, Gothenburg, Genoa, Shelby, Valparaiso that were beginning to require really costly repairs—taxpayer dollars going home.

These projects are going to help secure safe drinking water and sustainable infrastructure for residents across these counties.

And after the EPA deemed the Santee Sioux Nation's water source "not consumable," I secured \$8.25 million to deliver safe drinking water to that Tribe. This is a necessity that no community should be without.

Finally, in the Energy and Water Development bill, we had \$14.6 million so that we can restore irrigation tunnels on the Gering-Fort Laramie Canal. This need was identified after a catastrophic tunnel collapse that left 55,000 acres of farmland without reliable irrigation. Now this investment will protect regional economic stability and reduce financial pressure on local ag producers.

These projects, they reflect what I believe Federal funding should do: listen, work with localities so that we can invest in practical needs that improve daily lives. It is imperative that elected officials continue to have influence over this process. We really cannot leave these decisions to unelected bureaucrats in Washington who don't know where McCook, NE, is, who don't know the issues facing the Santee

Sioux Nation, who don't understand where Greeley is, where Gothenburg is—and some, probably, where Omaha or Lincoln are.

Just as important in bringing Federal tax dollars back home, it is providing that tax relief to Nebraska taxpayers. Many of these projects would otherwise fall on our local property taxes, which are considered very high in the State of Nebraska. It will shift the burden onto families, farmers, and small businesses. So when we can fund these priorities with Federal dollars that Nebraskans have already sent to Washington, it provides a major boost for our communities, and it is also a shining example of responsible government.

I am proud of the significant progress that this body has made under Senator THUNE's leadership. We are finally restoring regular order, transparency, and accountability to the government funding process.

This is a win for Nebraskans, and it is a win for all Americans.

I yield the floor.

The PRESIDING OFFICER. The Senator from Nebraska.

#### DEPARTMENT OF HOMELAND SECURITY

Mr. RICKETTS. Mr. President, in the last several weeks, we have witnessed some terrible tragedies in Minnesota that involved law enforcement operations and the loss of life. We should all continue to pray for the families of Renee Good and Alex Pretti.

As a former Governor, I know that when there is an officer-involved shooting, there is always an investigation to determine whether the shooting was justified, and there will, indeed, be multiple investigations into these shootings.

I also know that as a former Governor and having had the State patrol of Nebraska report to me, that our law enforcement officers are dedicated professionals, women and men who put their lives on the line to keep us safe, and they will do a great job for us in investigating what could be done better.

The Department of Homeland Security should take this opportunity to review its policies and procedures because of this investigation to determine if there are areas to improve upon.

One of the areas I think they will define is that there could be better cooperation with the local law enforcement. However, this is not the fault of ICE or Customs and Border Protection; this is the fault of the mayor who is not allowing his administration to work with ICE, for example, to apprehend criminal illegal aliens who are in their jails and forcing them to go out on the streets to apprehend these folks. And they are not providing the sort of crowd control that would allow protestors to exercise their rights and keep them safe and stop them from interfering with law enforcement operations.

So the Democrats are holding up the Department of Homeland Security bill.

Ironically, because of the continuing resolution that we passed, we are funding ICE with more money than we would have otherwise if we just passed the regular Homeland Security bill because Republicans are working on fiscal restraint.

Also ironically, they actually can't get at the Agency they are mad at. ICE is fully funded for the next 3 years because of the reconciliation bill we passed last year. So Democrats really can't impact the funding of the Agency that they are unhappy with.

Now, they have various demands that they have with regard to this, and again, some of these demands are already addressed in the Homeland Security bill. For example, they want body cameras. There is actually funding for body cameras in the Homeland Security bill if the Democrats would join us in passing it.

There is also funding for deescalation procedures. Presumably, Democrats would want that. There is also funding for an inspector general. Presumably, Democrats would think that was a good idea. All of these things that are in the Homeland Security bill, the Democrats would just work with Republicans to pass it, but they are not doing so.

They have some demands, like better cooperation with local law enforcement. Well, that is something that we would like too. We would like to see it in sanctuary cities that are blocking our Federal law enforcement officers from apprehending illegal immigrant criminals who are in their jails.

Work with us to be able to allow us to do that. That would be great—I am sure the ICE members are saying to themselves. So that cooperation would be wonderful. In fact, that is the key. I see it in my home State, that our local law enforcement, our county sheriffs, they don't do ICE's job for them, but they do cooperate to be able to get criminal illegal aliens into the custody of ICE and also provide security to make sure that law enforcement is not interfered with and that protesters can have their ability to exercise their rights in a safe way.

One of the other demands that they have is for no masks. And again, talking to local law enforcement in Nebraska and my own experience with Nebraska State Patrol, I know that typically our law enforcement officers wear a badge, a name, but in special operations, that is not always the case, that we see that masks are necessary to protect the identities of our law enforcement officers.

Far-left radical people are using face recognition software or use that to identify law enforcement officials and then dox them. That is a risk. In fact, we have seen it in Nebraska. I was talking to one of my county sheriffs about one of his deputies who was doxed; his name and address, his children's names were published on the internet and even going so far as to

publish his parents' names and addresses in different city. This is just pure intimidation.

I know that when we have drug interdiction programs, we want our officers to wear masks because, again, the cartels want to intimidate our law enforcement officers into not doing their jobs. This is something we have to be worried about.

If the left continues to villainize our law enforcement officers who are there to keep us safe, it will make the job less attractive. It will be hard for us to track the right kind of people we want to be able to fill those positions in law enforcement. It is absolutely appropriate in certain circumstances to wear a mask.

In fact, in some operations, it is a safety issue. If we are having our law enforcement officers, for example, go into a residence where they know there is a criminal and they are using, say, an ordinance to do that, the mask actually helps protect them. So there are times and circumstances where that is appropriate.

Certainly, protecting our law enforcement officers from malicious actors who want to intimidate them is important. It is a time to make sure we are keeping our law enforcement officers safe and making sure we continue to have people—brave women and men—who want to step up and do that job.

One of the other things that our Democrat colleagues want is to end administrative warrants. A little history: Administrative warrants were originally passed in the Immigration and Naturalization Act of 1952, so they have been around for nearly 75 years. Getting away from that would bring our law enforcement operations with regard to illegal immigrants in this country to a halt. This is an important way that we actually get to deport the people who are here illegally.

So that is a nonstarter. We can't slow down the system. Yet we just saw under the Biden administration an open border policy and 10.5 million illegal entry attempts into the United States.

The President has now brought those down 95 percent and, since April 2025, has stopped releasing illegal immigrants into our country. That is progress. But I believe the President was hired to address the issue Joe Biden created. So we need to give the right tools to our law enforcement officers to be successful.

I encourage my colleagues on the other side of the aisle to work with the White House and Senate Republicans to come up with a reasonable compromise based on common ground and to make sure that we are funding Homeland Security.

That funding runs out Friday at midnight, and if Democrats allow this to happen, it won't impact ICE operations, but what it will do is interrupt FEMA. We just had a major winter storm on the east coast and parts of

the South. FEMA will be interrupted if Department of Homeland Security is not getting funded.

Our TSA agents who help make sure we get around the country safely through our airports, they will stop getting paid. That could potentially lead to slowdowns at airports. The Coast Guard will stop getting paid. Our heroes who keep us safe on our oceans and rescue us when we need it, these are all the things Democrats will be putting at risk if they don't fund Homeland Security. And, of course, any continuing resolution will just mean that the Democrats are funding ICE to a greater degree than they would otherwise.

So, again, I encourage my Senate Democratic colleagues to work with the White House and Senate Republicans on a reasonable compromise. And one more thing, if we cannot fund Homeland Security, I urge my Senate Democrats to not go on all the codels they are supposed to be going on starting on Friday.

We need to stay here and get it fixed. We need to get Homeland Security funded.

I yield the floor.

The PRESIDING OFFICER (Mr. CURTIS). The majority leader.

#### CLOTURE MOTION

Mr. THUNE. Mr. President, I send a cloture motion to the desk for the motion to proceed to Calendar No. 311, H.R. 7147.

The PRESIDING OFFICER. The cloture motion having been presented under rule XXII, the Chair directs the clerk to read the motion.

The legislative clerk read as follows:

#### CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the motion to proceed to Calendar No. 311, H.R. 7147, a bill making further consolidated appropriations for the fiscal year ending September 30, 2026, and for other purposes.

John Thune, Chuck Grassley, Markwayne Mullin, John Barrasso, Tim Sheehy, Katie Boyd Britt, Ted Cruz, Jon Husted, James Lankford, Jim Banks, Mike Rounds, Pete Ricketts, Susan M. Collins, Shelley Moore Capito, Bill Cassidy, Kevin Cramer, Tommy Tuberville.

### MORNING BUSINESS

#### ARMS SALES NOTIFICATION

Mr. RISCH. Mr. President, section 36(b) of the Arms Export Control Act requires that Congress receive prior notification of certain proposed arms sales as defined by that statute. Upon such notification, the Congress has 30 calendar days during which the sale may be reviewed. The provision stipulates that, in the Senate, the notification of proposed sales shall be sent to the chairman of the Senate Foreign Relations Committee.

In keeping with the committee's intention to see that relevant informa-

tion is still available to the full Senate, I ask unanimous consent to have printed in the RECORD the notifications that have been received. If the cover letter references a classified annex, then such an annex is available to all Senators in the office of the Foreign Relations Committee, room SD-423.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

DEFENSE SECURITY  
COOPERATION AGENCY,  
Washington, DC.

Hon. MIKE JOHNSON,  
Speaker, House of Representatives,  
Washington, DC.

DEAR MR. SPEAKER: Pursuant to the reporting requirements of Section 36(b)(1) of the Arms Export Control Act, as amended, we are forwarding herewith Transmittal No. 25-90, concerning the Navy's proposed Letter(s) of Offer and Acceptance to the Government of Iraq for defense articles and services estimated to cost \$90 million. We will issue a news release to notify the public of this proposed sale upon delivery of this letter to your office.

Sincerely,

MICHAEL F. MILLER,  
Director.

Enclosures.

DEFENSE SECURITY  
COOPERATION AGENCY,  
Washington, DC.

Hon. JAMES E. RISCH,  
Chairman, Committee on Foreign Relations,  
U.S. Senate, Washington, DC.

DEAR MR. CHAIRMAN: Pursuant to the reporting requirements of Section 36(b)(1) of the Arms Export Control Act, as amended, we are forwarding herewith Transmittal No. 25-90, concerning the Navy's proposed Letter(s) of Offer and Acceptance to the Government of Iraq for defense articles and services estimated to cost \$90 million. We will issue a news release to notify the public of this proposed sale upon delivery of this letter to your office.

Sincerely,

MICHAEL F. MILLER,  
Director.

Enclosures.

DEFENSE SECURITY  
COOPERATION AGENCY,  
Washington, DC.

Hon. BRIAN MAST,  
Chairman, Committee on Foreign Affairs,  
House of Representatives, Washington, DC.

DEAR MR. CHAIRMAN: Pursuant to the reporting requirements of Section 36(b)(1) of the Arms Export Control Act, as amended, we are forwarding herewith Transmittal No. 25-90, concerning the Navy's proposed Letter(s) of Offer and Acceptance to the Government of Iraq for defense articles and services estimated to cost \$90 million. We will issue a news release to notify the public of this proposed sale upon delivery of this letter to your office.

Sincerely,

MICHAEL F. MILLER,  
Director.

Enclosures.

TRANSMITTAL NO. 25-90

Notice of Proposed Issuance of Letter of Offer Pursuant to Section 36(b)(1) of the Arms Export Control Act, as amended

(i) Prospective Purchaser: Government of Iraq.

(ii) Total Estimated Value:  
Major Defense Equipment\* \$0.  
Other \$90 million.