

We also built on these successes by bolstering the employer-provided child tax credit. This credit rewards businesses that provide childcare to their employees, whether by constructing an onsite daycare center or by assisting employees with subsidies or other options that help them afford childcare.

By incentivizing onsite childcare options, which can make the dropoffs and pickups less logistically challenging, and offsetting the high costs, this tax credit is another step toward a less stressful experience of parenting in America—and if there is anybody who needs a little less stress, it is parents.

But this isn't the end of the pro-family provisions in the Working Families Tax Cut Act. We also bolstered the adoption tax credit by making it partially refundable—up to \$5,000—in order to support those who have decided to build their families through the heroic path of adoption. We increased the dependent care assistance exclusion—up to \$7,500 from \$5,000—and we increased the child and dependent care tax credit, which will help millions of families offset the cost of childcare by nearly \$1,000, on average.

There is no doubt that raising a family in today's world is a rewarding but challenging experience, but thanks to the historic inflation that the Biden administration imposed on the American people, this already daunting journey became much harder. While, again, we don't have a silver bullet or a magic wand that can make all of these rising costs go away overnight, I hope that the pro-family reforms that we champion in the Working Families Tax Cut Act can make this journey easier on the millions of parents around the country.

So while none of us are looking forward to filing our income tax returns come April 15, I hope that working parents will see a little bit of well-deserved relief in their pocketbooks as a result of these provisions that Republicans provided in the Working Families Tax Cut Act and which President Trump signed into law.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

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 President, I ask unanimous consent that the order for the quorum call be rescinded.

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

HINDERING OPPRESSIVE NATIONS FROM OBTAINING REVENUE ACT

Ms. CORTEZ MASTO. Mr. President, notwithstanding rule XXII, I ask unanimous consent that the Committee on Finance be discharged from further consideration of and the Senate proceed to the immediate consideration of S. 327.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 327) to amend the Internal Revenue Code of 1986 to deny any foreign tax credit or deduction with respect to taxes paid or accrued to the Russian Federation.

There being no objection, the committee was discharged, and the Senate proceeded to consider the bill.

Ms. CORTEZ MASTO. Mr. President, I ask unanimous consent that the bill be considered read a third time and passed and that the motion to reconsider be considered made and laid upon the table.

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

The bill (S. 327) was ordered to be engrossed for a third reading, was read the third time, and passed, as follows:

S. 327

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Hindering Oppressive Nations from Obtaining Revenue Act" or "HONOR Act".

SEC. 2. DENIAL OF FOREIGN TAX CREDIT WITH RESPECT TO THE RUSSIAN FEDERATION.

(a) IN GENERAL.—Section 901(j)(2) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(C) SPECIAL RULE FOR RUSSIA.—

“(i) IN GENERAL.—This subsection shall apply to the Russian Federation during the period described in clause (ii).

“(ii) PERIOD OF APPLICATION.—The period described in this clause with respect to any country is the period—

“(I) beginning on the date that is 30 days after the date of the enactment of this subparagraph, and

“(II) ending on the date on which the resumption of the application of the rates of duty set forth in column 1 of the Harmonized Tariff Schedule of the United States to products of that country takes effect pursuant to section 4(b) of the Suspending Normal Trade Relations with Russia and Belarus Act.”.

(b) DEDUCTION DENIED.—Section 901(j)(3) of such Code is amended by adding at the end the following new sentence: “The preceding sentence shall not apply to any tax of any country to which paragraph (2)(C) applies.”.

(c) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall take effect on the date of the enactment of this Act.

(2) DEDUCTION LIMITATION.—The amendment made by subsection (b) shall apply to taxes paid or accrued (or deemed paid or accrued under section 960 of the Internal Revenue Code of 1986) after the date that is 90 days after the date of the enactment of this Act.

(3) NONAPPLICATION OF TREATY RULES.—This section and the amendments made by this section shall be applied without regard to any treaty obligation of the United States.

Ms. CORTEZ MASTO. Mr. President, the bill that we just passed today through unanimous consent is a bipartisan bill to make sure that American families are not on the hook for taxes being paid to Vladimir Putin's war machine.

Last week, we received disturbing reports that Russia is providing Iran with intelligence to target United

States forces. They are passing along critical information, like the locations of our military assets, including warships and aircraft. That is just unacceptable—not just to me. Ask most Americans, and they will say the same thing: Putin is actively aiding our enemy. Our tax dollars shouldn't be supporting his efforts to harm American troops. That is why we passed the bill today.

Let me talk a little bit more about it.

Currently, U.S. law allows businesses that are paying taxes in foreign countries to claim a tax credit or a deduction in the United States so they don't get taxed twice. Normally, this makes sense. It promotes international investment and cooperation, and it simplifies our Tax Code. Importantly, this tax credit doesn't apply to hostile nations like North Korea and Iran that use these funds to support terrorism and harm our military.

The bill I passed today, S. 327, the HONOR Act, would add Russia to that list alongside our other adversaries.

It is just common sense that we should disincentivize funding our adversaries in Russia when they are helping Iran target United States servicemembers, several of whom have tragically lost their lives to this conflict already.

Russia had been our enemy long before now, and Putin's illegal war in Ukraine made that even more apparent. That is why Senator JOHN CORNYN and I introduced this bill over a year ago. Passing this bill is urgent now more than ever because we know Russia is acting against us by aiding Iran.

Now, I want to make it clear: I don't agree with President Trump's war in Iran. This administration slashed Medicaid for millions of American families, then turned around and launched a multibillion-dollar war without congressional approval. It puts America last. But no matter what you think about this war, we cannot continue to allow Vladimir Putin's regime to financially benefit while they are attacking and killing our servicemembers. It is that simple.

We passed the HONOR Act and have now adjusted it with the unanimous bipartisan support of the Senators in this Chamber. I look forward to this bill's passing out of the House as well.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

HOUSING FOR THE 21ST CENTURY ACT

Mr. KENNEDY. Mr. President, I ask unanimous consent to use a prop during my remarks.

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

TRIBUTE TO CONNOR DOMINGUE

Mr. KENNEDY. Mr. President, before I go to my topics, I want to recognize one of my colleagues, Mr. Connor Domingue. He is sitting to my right, your left.

Connor has been one of my colleagues for a while. I rely on him a lot, including for counseling with respect to healthcare. Connor is a graduate of the University of Louisiana at Lafayette.

He is leaving me. I hate to see him go. I am happy for him—sad for me, happy for him. He is going back home to Louisiana to take a job in Louisiana State government. And I asked him to come down today to just thank him for giving so much to his country—Connor.

COFFEE

Mr. President, I want to talk about two rather diverse topics, coffee and our friends in the United Kingdom.

About 90 percent of my personal philosophy is: Don't hurt someone unless they are trying to hurt you. Don't take other people's stuff. And leave me alone.

I believe in free will. I believe God gave us all free will. With that free will goes responsibility.

I don't need government to tell me how to live my life. That doesn't mean I don't support reasonable rules and regulations and laws. But I don't need government to micromanage my life. That is what I mean when I say: "Leave me alone."

Earlier this month—it might have been the last part of last month—I noticed that Secretary Kennedy started talking about coffee. Particularly, he mentioned Starbucks coffee.

Now, I voted for Secretary Kennedy to be the President's choice. I like Secretary Kennedy. I don't agree with everything that Secretary Kennedy has said and done. We have some differences. I use a toilet seat to sit on. I won't go any further on that.

But one of the things I support Secretary Kennedy on is trying to make the American people more cognizant about what they are eating, not to tell them what they can eat and drink but to make them aware. And so I heard Bobby talking about Starbucks coffee—pretty popular. I am paraphrasing what he said, but he commented on how bad it is for you.

So I scratched my head and said: You know, I am going to look into this. So I did. This is a cup of Starbucks coffee. I know that doesn't give you any frame of reference, but I checked—the most popular Starbucks coffee drink is a caramel macchiato—caramel macchiato. Now, I don't know what that is. I haven't had it. I generally don't drink coffee that takes 10 or more words to order. But I am told that Starbucks' most popular drink is the caramel macchiato. It will cost you, at Union Station—here is a macchiato cup from Starbucks. I am told it will cost you \$6.88 to buy a large caramel macchiato at Union Station.

Now, again, I am not telling people what to drink or how to spend their money, but I will tell you if you want to come by my office, you can get coffee for free. It won't be a caramel macchiato, but it is pretty dang good coffee.

But be that as it may, I said: You know, I have got to look into what is in a caramel macchiato. Here is what is in a caramel macchiato: milk, brewed espresso, vanilla syrup—I didn't know what vanilla syrup was. I found out that vanilla syrup is sugar, water, natural flavors, potassium sorbate, and citric acid. Also in a caramel macchiato is caramel sauce. Makes sense. That is why they call it a caramel macchiato. Caramel sauce is sugar, corn syrup, butter, cream, milk, and salt.

Also in a caramel macchiato is water, heavy cream, nonfat dry milk, natural flavors, salt, mono and diglycerides—I probably mispronounced that—soy lecithin—I probably mispronounced that too, but I don't know what the hell it is anyway—and sulfites.

Now, not to put too fine a point on it, but in a caramel macchiato, there are 310 calories; 80 of those calories come from fat. The total fat in a caramel macchiato is 9 grams. Saturated fat is 6 grams; cholesterol, 35 milligrams; sodium, 190 milligrams—whoa, Nellie—total carbohydrates, 44 grams; protein, 13 grams; and caffeine, 150 milligrams.

Of the total of 44 grams of carbohydrates—the sugar got my attention—42 grams of that is sugar. That is about 85 percent of your recommended daily sugar intake. So one of these, you have got 85 percent of the amount of sugar that you are supposed to take in for the day. Fat intake, one of these provides you with 30 percent of your recommended daily saturated fat intake and 12 percent of your recommended daily cholesterol intake.

Again, I am not criticizing anybody—well, there goes the caramel macchiato. Grab it for me there.

I am not telling anybody what to do or not to do. I am just pointing out the facts. A caramel macchiato has as much sugar as 12 Chips Ahoy cookies. A caramel macchiato has as much sugar as four Krispy Kreme glazed doughnuts. A caramel macchiato—the most popular drink at Starbucks—has as much sugar as two servings of Breyers cookies and cream ice cream. It has as much sugar as one Chick-fil-A brownie. And it has about as much sugar as about 50 percent of a medium McDonald's chocolate milkshake. You can burn off the calories, though, if you run 3 miles to burn off the calories.

So, again, I am not here to tell people what they should drink or not drink or eat or not drink, but I wanted the American people, to the extent that they are listening and that they care to understand, why I think Secretary Kennedy made the point that he made about coffee that takes 10 or more words to order—and specifically Starbucks coffee.

IRAN

Now, the second thing I want to talk about, our friends in the United Kingdom—and they are our friends. I love the people of the United Kingdom. I do. I went to school there for a while. They are wonderful people. They deserve better than the government that they are being given right now. I don't mean any disrespect in saying this, but I am not a big fan of the Prime Minister, Prime Minister Starmer. The United Kingdom was founded by geniuses, but at the moment, it is being run by idiots.

We entered Iran because we had no choice. I don't want America to be the world's policemen; I do not. But on occasion, some of the bad guys in the world decide they are going to be the world's policemen, and it requires us to intervene, and that is why we are in Iran—if I said Iraq, I made a mistake—that is why we are in Iran.

The President did not enter Iran to start a war. He entered Iran to prevent a war. Let me tell you why I say that. Our intelligence clearly showed—categorically, unequivocally—that Iran had restarted its nuclear warhead program. And let me say, I love the people of Iran too. I mean that. I don't think much of their political leadership. The good people of Iran basically are being governed—before and, now, with the new Supreme Leader—by Jack Nicholson in The Shining. They are stone-cold crazy.

Their religion teaches them—their interpretation of their religion tells them that they have to kill people who don't interpret their religion the same way that they do, and when your religion tells you to kill somebody, as far as I am concerned, it is time to get a new religion. But be that as it may, our intelligence clearly showed that Iran had restarted its nuclear weapons program; and its plan was to produce so many ballistic missiles and, to some extent, cruise missiles and drones. In fact, they were producing between 200 and 600 ballistic missiles a month.

Our intelligence showed that their plan was to stockpile so many missiles and so many drones that if we reentered—or anyone reentered Iran to stop their new efforts to obtain a nuclear warhead, that they would annihilate the entire Middle East—the entire Middle East—and other countries they could reach, like Turkey. That is a fact. That is what the intelligence showed.

So the President, wanting to avoid a future war, said: I have got to intervene now. And here is our mission—I don't care what you have heard; this is what our mission is in Iran. We want to destroy their Navy. We want to destroy Iran's Air Force. We want to destroy Iran's missile production facilities. We want to destroy Iran's drone production facilities. We want to destroy or make them use as many of their missiles as they have—and their drones—and we want to attack and destroy the

infrastructure used by the Revolutionary Guard, and then we want to get out.

Now, there has been a lot of speculation by some of my Democratic friends that, well, the President is going to put boots on the ground. I don't believe that. I don't believe that. If the President puts boots on the ground, the thud you hear will be me face-planting from surprise. I will faint. How long will this take? I think a few more weeks, and then we will be out.

Was our intelligence right? You had better believe it was. What is the very first thing that the Iranian leadership did? They started attacking all of the other countries in the Middle East. They even fired a missile at Turkey. They even fired a missile at the United Kingdom, one of its bases in Cyprus.

Now, I give you this background so you will know why the President did what he did. Everything I just told you, the Prime Minister of the United Kingdom knew. He had the same intelligence we had. When it came time for us to intervene, he said: You cannot use any United Kingdom air force bases or military bases—none, zero, nada. He specifically said you can't use Diego Garcia, the joint United States-United Kingdom military base in the Indian Ocean that Keir Starmer is trying to give away to Mauritius. You have heard me talk about it on the Senate floor. And Mauritius, of course, will welcome the Chinese.

Now, once the war started going the way of people who believe in freedom, Prime Minister Starmer changed his mind. Now, he says: You can use our bases.

Thank you very much. It is a little late. We don't need you.

He also is trying to give President Trump advice about how to conduct war. That is a little bit like seeking the advice of a nun about sex. So Keir Starmer is the last person you would want to go to, to advise you about how to have a military confrontation. He is the kind of guy that, if you are in the middle of a bar fight, he will want to stop and quote Socrates. That is what this is, a bar fight.

And so I decided after watching this circus without a tent, this goat rodeo that the Prime Minister has thrust upon the world, I said, you know, let me take a look at what the Prime Minister's plans are in terms of defense because, if you remember about a year ago January, the Prime Minister produced this report—that is all it was, was a report—but he called it a root-and-branch strategic defense review, and its purpose was to settle the United Kingdom's military path for years to come.

It was ready last—not this past January, but the January before. He didn't produce it until this past summer.

The Prime Minister makes a big deal in his report. He says: We have changed our ways. We have been born again. We are now going to spend 2.6 of our GDP on defense by 2027.

I am thinking: Good for you. It is about time.

He said: This is going to be in line with all of our NATO allies—2.6 of our GDP on defense by 2027.

He said: By God, by 2035, we are going to be spending 3.5 percent.

I am thinking: Man, that is great.

And then I read the report. The cash is backloaded. He didn't bother to tell the people of the United Kingdom or NATO or the President. The cash is backloaded. He is not going to even start spending the money—the real money—until the 2030s. That is 4 years from now. He is going to make it somebody else's problem. I can assure you the Prime Minister will not be the Prime Minister in 2030 and beyond. Talk about sleight of hand.

If you run the numbers, there is a great deal of inflation in defense production because so many countries now are starting to actually spend more money on defense—not promising to do so by the Prime Minister of the United Kingdom. So you have to factor in inflation.

Under the Prime Minister's plan to not even start spending the real money until 2030, the defense inflation is going to eat away at the amount of money that he has promised to spend. If you factor in reasonable defense production, the numbers come out to him actually spending £24 billion—\$32 billion—less than he promised. Do you think he couldn't figure that out? His numbers guys know all about it. This is nothing but sleight of hand. In fact, one commentator in the United Kingdom has said it is even—it is worse. According to his computations, there is going to be a £28 billion gap over 4 years—over 4 years.

Now, the United Kingdom has also promised to work with us and Australia on building an Australian—a new attack submarine. Is the Prime Minister going to wait until 2030 to do that? We can't wait until 2030.

Now, look, these are the facts: The United Kingdom has about 140,000 soldiers, members of the military. And God bless every one of them. God bless every one of them. They are down 20 percent since 2012—and declining. To give you a frame of reference, the United States has 2.1 million members of the military. They have 140,000. It is 2.8 million if you include civilian support staff for our military.

So when we first heard that the Prime Minister of the United Kingdom was going to start spending 2.6 percent, up to 3.5 percent of GDP on defense, of course we got excited. It is about time that the people in Europe embrace adulthood and stop sending us the bill for their defense. So we were excited. I was excited. I was ready to come down here and congratulate the Prime Minister, and then I read the fine print. Sleight of hand. It is all sleight of hand.

Now, if I am wrong, I hope the Prime Minister will respond, but if I am right, shame on him. Shame on him for look-

ing the good people of the United Kingdom in the eye and the good people of the world in the eye and lying and saying that the United Kingdom would do its part when the Prime Minister has no intention whatsoever.

The final point I will make—you have heard me: The Prime Minister of the United Kingdom wants to give away a military base, a joint military base that we own with the United Kingdom called Diego Garcia. It is in the middle of the Indian Ocean. The Prime Minister has decided he has to give it to Mauritius.

Mauritius never owned the Chagos Islands, one of which houses our military base. Mauritius has no connection to the Islands. But the United Nations told the Prime Minister that he should be ashamed and that the good people of the United Kingdom should be ashamed because of the United Kingdom's colonial past.

So Mr. Starmer, woke that he is, said: We have got to give it away, we want to give it away to Mauritius—who is just like this with China. You might as well just hand the keys to China.

To do that, Mr. Starmer has to get President Trump's permission, and I have been round and round with the President. I don't know how many times I have been on this floor talking about: Please stop it, Mr. President.

One day—I am not criticizing the President because he has to listen to his advisers. I get that. First, he was against it. Then, he was for it. Then, he was against it. Then, he was for it.

His last comment—I think he has figured Mr. Starmer, the Prime Minister, out. He said: No way, no how.

He said: No sir, no, ma'am, no way. I am not giving you permission.

Please stick, Mr. President. Please don't do it.

For us to give away that military base, which will end up in the hands of China, for us to give away one of the few places in the Indian Ocean that we can actually refuel our submarines, for us to give away what—this isn't hyperbole. It is one of the most important military bases in defense of the American people. For us to give it away would be unconscionable.

Tell Mr. Starmer no, Mr. President.

MORNING BUSINESS

ADDITIONAL STATEMENTS

TRIBUTE TO PENROSE HOLLINS

● Ms. BLUNT ROCHESTER. Mr. President, today I rise to congratulate New Castle County Councilman Penrose Hollins for receiving the Order of the First State, the highest civilian honor awarded by the Governor of Delaware.

Throughout his over 35 years of service representing District 4 of the New Castle County Council, Councilman Hollins has served the people of Wilmington, DE, with wisdom, intellect,