United States
of America

Congressional Record

PROCEEDINGS AND DEBATES OF THE *119th* CONGRESS, SECOND SESSION

Vol. 172 WASHINGTON, MONDAY, SEPTEMBER 28, 2026 *No. 153*

Senate

The Senate met at 3 p.m. and was called to order by the Honorable DARLINE GRAHAM, a Senator from the State of South Carolina.

PRAYER

The Chaplain, Dr. Barry C. Black, offered the following prayer:

Let us pray.

Mighty and gracious God, we ask You to bless our lawmakers with wisdom, understanding, and integrity as they do their work today. Guide their deliberations and decisions, and help them remember Your promise to give wisdom generously to those who ask. May Your wisdom lead them to truth, justice, civility, and peace. Lord, replace doubt with faith, greed with compassion, and division with understanding. May their words and actions serve the common good and promote the well-being of all those they represent.

We pray in Your righteous Name. Amen.

PLEDGE OF ALLEGIANCE

The Presiding Officer led the Pledge of Allegiance, as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

APPOINTMENT OF ACTING PRESIDENT PRO TEMPORE

The PRESIDING OFFICER. The clerk will please read a communication to the Senate from the President pro tempore (Mr. GRASSLEY).

The senior assistant bill clerk read the following letter:

U.S. SENATE,
PRESIDENT PRO TEMPORE,
Washington, DC, September 28, 2026.

To the Senate:

Under the provisions of rule I, paragraph 3, of the Standing Rules of the Senate, I hereby appoint the Honorable DARLINE GRAHAM, a Senator from the State of South Carolina, to perform the duties of the Chair.

CHUCK GRASSLEY,
President pro tempore.

Ms. GRAHAM thereupon assumed the Chair as Acting President pro tempore.

RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

CONCLUSION OF MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Morning business is closed.

LEGISLATIVE SESSION

PROTECT COLLEGE SPORTS ACT OF 2026—Resumed

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will resume consideration of S. 4668, which the clerk will report.

The senior assistant bill clerk read as follows:

A bill (S. 4668) to protect the name, image, and likeness rights of, and provide protections for, student athletes and to promote fair competition among intercollegiate athletics, and for other purposes.

RECOGNITION OF THE MAJORITY LEADER

The ACTING PRESIDENT pro tempore. The majority leader is recognized.

SMALL BUSINESS

Mr. THUNE. Madam President, so far this year, 4.3 million Americans have filed to start their own business. That is a 13-percent increase over the same time last year. As these entrepreneurs get underway, their businesses will be able to take advantage of the pro-growth tax reform the Republicans enacted last year in the Working Families Tax Cuts. Because we delivered permanent tax reform, an entire generation of American small business owners, entrepreneurs, and innovators will have a better environment in which to pursue their American dream.

Small businesses are already benefiting from this landmark law. This year, 12 million small business owners saw a lower tax bill, a $7,000 average tax cut. That is the result of lower tax rates across the board, the permanent 199A small business deduction, immediate expensing for new equipment and for factory construction, and the permanent research and development tax credit. These tax policies are helping small businesses across an array of industries as well as family farms and ranches across America.

That is certainly true in my home State of South Dakota. An agricultural co-op in my State says the 199A small business deduction, which Republicans first implemented with the Tax Cuts and Jobs Act back in 2017, has allowed them to pass $140 million in tax savings back to South Dakota farmers over the last decade.

A car dealership in Sioux Falls was able to put an addition on and hire 10 new employees thanks to the bonus depreciation provision.

Just to the west, a rancher in Montana said, thanks to the Working Families Tax Cuts expensing provisions his ranch ''will be able to upgrade equipment, increasing [its] efficiency without being hit by a huge tax burden.''

U.S. Metal Powders—a manufacturer in Palmerton, PA—has broken ground on a new production line that will allow the business to double the size of its workforce.

A convenience store operator in Denver has said the Working Families Tax Cuts will help him double the size of one of his stores and reopen two others, allowing him to grow job opportunities at his company by 50 percent.

They are not the only ones. Businesses across the country have been able to make investments in new equipment, raise their employees' pay,

● This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.

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