

would simply require that the schools put the information on their website.

This bill passed unanimously by UC in our last Congress, but, unfortunately, the House ran out of time to take it up.

Toward that end, Mr. President, as if in legislative session, I am going to ask unanimous consent that the Senate proceed to the immediate consideration of S. 1585, introduced earlier today.

The PRESIDENT pro tempore. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 1585) to add suicide prevention resources to school identification cards.

There being no objection, the Senate proceeded to consider the bill.

Mr. KENNEDY. Mr. President, I ask unanimous consent that the bill be considered read a third time.

The PRESIDENT pro tempore. Without objection, it is so ordered.

The bill was ordered to be engrossed for a third reading and was read the third time.

Mr. KENNEDY. Mr. President, I know of no further debate on the bill.

The PRESIDENT pro tempore. If there is no further debate on the bill, the bill having been read the third time, the question is, Shall the bill pass?

The bill (S. 1585) was passed as follows:

S. 1585

*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 “Improving Mental Health Access for Students Act”.

#### SEC. 2. ADDING SUICIDE PREVENTION CONTACT INFORMATION TO SCHOOL IDENTIFICATION CARDS.

(a) IN GENERAL.—Section 487(a) of the Higher Education Act of 1965 (20 U.S.C. 1094(a)) is amended by adding at the end the following:

“(30)(A) In the case of an institution that creates and distributes identification cards for students at any time after the date of enactment of this paragraph, such institution shall include phone contact information on each such card for the following organizations:

“(i) The National Suicide Prevention Lifeline.

“(ii) Crisis Text Line.

“(iii) A campus mental health center or program, as determined by the institution.

“(B) In the case of an institution that does not create and distribute identification cards for students at any time after the date of enactment of this paragraph, such institution shall publish the suicide prevention contact information specified in subparagraph (A) on the website of such institution.

“(C) If an organization in clause (i) or (ii) of subparagraph (A) ceases to exist, the Secretary may designate a different entity with a similar purpose to be included on the identification card.”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect beginning on the day that is 1 year after the date of enactment of this Act.

Mr. KENNEDY. Mr. President, I ask unanimous consent that the motion to reconsider be considered made and laid upon the table.

The PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. KENNEDY. I yield the floor.

#### EXECUTIVE CALENDAR

The PRESIDENT pro tempore. The clerk will report the nomination.

The legislative clerk read the nomination of Ronald Stroman, of the District of Columbia, to be a Governor of the United States Postal Service for a term expiring December 8, 2021.

The PRESIDENT pro tempore. The Senator from Michigan.

#### U.S. POSTAL SERVICE NOMINATIONS

Mr. PETERS. Mr. President, I rise in support of the President's nominees to serve on the U.S. Postal Service Board of Governors. I would like to thank Senator PORTMAN for working with me to swiftly advance the nominations of Ron Stroman, Amber McReynolds, and Anton Hajjar to fill the remaining vacancies on the Postal Service Board of Governors.

Today, we are voting on the nominations of Mr. Stroman and Ms. McReynolds, and I expect to take up Mr. Hajjar's nomination soon.

The Board of Governors is an independent, bipartisan body that provides leadership, strategic vision, and oversight of the U.S. Postal Service—one of the oldest and most trusted American institutions.

For nearly 250 years, the Postal Service has served communities all across our Nation. Countless Americans rely on the Postal Service to deliver critical medications and financial documents, to run their small businesses, to cast their ballots, to stay connected with family, and so much more.

But the Postal Service continues to face enormous challenges. From longstanding financial constraints to the impacts of the ongoing pandemic, the Postal Service has struggled to provide timely delivery and plan for its future.

Our dedicated postal workers have shown time and again that they can get the job done when they are given the right tools and measures. The Board of Governors will be responsible for guiding the Postal Service through its current challenges and working with Congress to ensure that Americans can rely on the Postal Service to deliver their mail each and every day.

Mr. Stroman, Ms. McReynolds, and Mr. Hajjar are each highly qualified to serve as Governors. They are all accomplished leaders who bring diverse experiences and backgrounds that are currently not represented on the Board.

Most importantly, they each understand the public service mission of the Postal Service and are committed to improving and preserving reliable delivery service for Americans all across our country.

Ron Stroman is a lifelong public servant who served as Deputy Postmaster General for nearly 10 years. He has a deep operational knowledge of the Postal Service and an extensive

record of working across the aisle on postal issues.

Amber McReynolds is the chief executive of the nonpartisan, nonprofit National Vote at Home Institute and a former senior local government official for Denver, CO. She is a proven leader who drives innovation and understands how the Postal Service impacts both State and local governments.

Anton Hajjar is an accomplished lawyer who understands the unique challenges faced by the Postal Service's large and diverse workforce. He has worked extensively in labor-management relations, including forging compromises between Postal Service workers and management. And prior to his decades of legal experience, as a high school student he spent a summer as a substitute letter carrier.

Each of these nominees will each bring a fresh perspective to the Board, and I look forward to working with them to strengthen this vital public service for years to come.

I urge my colleagues to join me in supporting each of these highly qualified nominees to serve as Governors of the U.S. Postal Service.

I yield.

The PRESIDENT pro tempore. The Senator from Iowa.

#### AMERICAN FAMILIES PLAN

Ms. ERNST. Mr. President, Washington has been on a dizzying spending spree over the past couple of months, passing trillion-dollar bills right and left. It is nearly impossible to calculate the total cost. And now, President Biden and the Democrats in Congress are proposing several trillion dollars in even more spending.

With tax day approaching on May 17, the time has come to pay the bills for all of these government giveaways. And guess who will be forced to pay for it? Well, of course, it is the American people.

Right now, Democrats are hoping to finance their ongoing spending splurge by increasing taxes on hard-working Americans across this country. One of the key tax hikes included in the President's so-called American Families Plan would hit farm families especially hard.

The Biden proposal would eliminate a protection that allows Iowa farm families to pass down their assets to the next generation without a tax penalty. The Farm Bureau says the end result would be a significant tax increase on our farmers and ranchers.

This is the last thing the ag sector needs as they continue on their economic recovery. While hiking taxes on our farmers who help feed and fuel our Nation every single day, my Democratic colleagues also want to give a tax break to high-income coastal elites.

And don't just take my word for it. Congresswoman ALEXANDRIA OCASIO-CORTEZ, the leader of the socialist squad in the House, says the Democrats' proposal to repeal the cap on the State and local tax deduction is “a gift

to billionaires” and “a giveaway to the rich.” Never in a million years did I ever think that I would agree with AOC, but there is no arguing on that particular point.

Those aren’t the only parts of the Democrats’ tax strategy that make no sense. According to recent reports, their demand to raise taxes on capital gains could actually cost the government money. The calculation is that if rates get too high, people will just stop selling their assets.

Well, here is an idea: Rather than taking more of Iowans’ hard-earned dollars to pay for their plans, maybe Democrats could stop their reckless spending. But let’s be honest, that probably won’t happen. They are the party of tax and spend, after all.

Rather than raising taxes, my friends across the aisle could start by collecting the \$380 billion in taxes that is already owed, but not paid, every year. Current and retired government employees alone owe over \$3 billion in delinquent taxes. Why should Iowans be paying the salaries and benefits of those who aren’t even paying their own tax bill? They shouldn’t. And that is why I am helping lead an effort that would collect the billions in back taxes owed by Federal employees.

Another solution: We could bring in billions of dollars by closing a tax loophole that literally goes all the way to China. If the communist regime was treated the same as a U.S. citizen, it would be required to pay taxes on interest from our debt to China.

But as a result of a three decades old treaty, communist China is exempt from paying taxes on these profits. Instead of increasing taxes on farm families and working Americans, the Biden administration should collect the hundreds of billions of dollars that is already owed to us and close the loophole that treats communist China better than our own U.S. citizens.

Right now, to pay off your annual Federal tax bill, you would have to set aside every penny you earned from January 1 until mid-April, every single penny.

Folks, Washington should be working for you, but it turns out you are working for Washington, and you can’t even claim the government as a dependent on your tax return. This plot to pick-pocket taxpayers to pay for the left’s unpopular progressive policies is bad for our Nation’s economic recovery and even worse for working Americans who get stuck with the bill.

I yield the floor.

The PRESIDENT pro tempore. The Senator from Wyoming.

Mr. BARRASSO. First, I would like to associate myself with the remarks from the Senator from Iowa, who very clearly stated the problems that people all across the country are facing. I love the line about we can’t even claim the government as a dependent because the government truly is dependent upon the people of this great country.

Tax day is just a few days away so I come to the floor to oppose the tax

hikes proposed by President Biden. Today, tax revenues in America are at a near-record high of all times. We don’t have a revenue problem; we have a spending problem. Yet President Biden wants to take more money out of the wallets of America’s hard-working men and women.

How much is he calling for? Astonishingly, \$3 trillion in additional taxes. This is on top of the taxes that are already being paid. It is the biggest tax increase in over half a century.

It is supposed to pay for a lot of liberal spending ideas. It is a big liberal agenda that this President is promoting. Yet even with these historic tax increases being proposed, our Nation will still need to continue to borrow money from China.

In just over 100 days, President Biden has already put \$1.99 trillion on our Nation’s credit card. Now he wants more. In total, President Biden’s agenda would cost more than America’s total commitment to World War II. Are these liberal spending proposals as important to our Nation as was our victory in World War II? Of course not.

As I have said before, our economy was already on track to be back to normal this summer. That was before President Biden passed his spending bill on a party-line vote crammed through the Senate after a middle-of-the-night debate, crammed through on a direct party-line vote using budget reconciliation.

President Biden has said—it is interesting, astonishing, and amusing to listen to the President when he says only the rich will have to pay these taxes. The American people have seen this movie before. We know as Americans that when we hear politicians say only the rich will pay, it is time to hold on to your wallet because they are coming for you.

Working families are going to pay in the form of higher prices, lower wages, and fewer job opportunities.

We are already seeing higher prices. We are seeing significant inflation since the day President Biden has taken office. We see it again today with the newest economic statistics that have come out. We hear about it at home on the weekends as we talk to folks at home about what is happening with their day-to-day life and their expenses.

Experts tell us that President Biden’s tax hikes could destroy a million jobs—a million jobs. When Republicans cut taxes in 2017—and it is good to be here on the floor with my friend and colleague from Ohio who is one of the four horsemen who put that proposal together on behalf of the Republicans—revenue at the Federal Government actually went up. It is the same thing that happened when taxes were cut under President Coolidge and Kennedy and Reagan and George W. Bush.

If you cut taxes, there is more money in people’s hands. They can do what they want to do with that money and make better decisions than the govern-

ment. I think it is very important to let people keep more of their hard-earned money. They make better decisions than Washington, DC, does.

People can decide what they want to spend, what they want to save, what they want to invest, how much they want to donate. And all four of these are very good for our Nation. That means more jobs, more growth, and, ultimately, more tax revenue with more people working, even though each is paying less in taxes individually.

I have much more confidence when money is in the hands of the American people than I do when it is in the hands of the politicians in Washington, DC.

I would urge all of my colleagues to say: Stop these tax hikes. Stop this reckless spending. Let people keep more of their hard-earned money and make decisions for themselves.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Ohio.

Mr. PORTMAN. Mr. President, first, I would like to congratulate my colleague from Wyoming for his thoughtful remarks. I mean, he is absolutely right. This is not the time for us to be raising taxes.

It is tax day coming up next week, and Senator ERNST of Iowa put together this colloquy to focus us all on that issue and the fact that here we are coming onto tax day, yet there are proposals out there saying you are not paying enough tax. So all of you who think you are paying too much tax, my colleagues on the other side of the aisle and the administration would like to increase those taxes substantially.

It is going to really hurt our economy and hurt workers. That is my big concern about this proposal in this so-called infrastructure package. Our economy is kind of limping along still, in part, because we have spent so much in stimulus that it has overheated the economy, and you can see the inflation that is hitting us. You can see it in the gas prices when you go to the pump or food costs or, if you are trying to buy lumber these days, check out the cost.

On the one hand, Democrats are encouraging more inflation through stimulation that really wasn’t needed based on what we had learned from the non-partisan Congressional Budget Office—and that has overheated the economy—and, by the way, as former Secretary of the Treasury Larry Summers predicted. This was in a Democratic administration, two of them.

I am concerned about the spending, but then to pay for the spending, these tax cuts are really a mistake. What I would like to do is go back to the economy we had before COVID. That economy was really helping everyone. It was an inclusive economy.

Two years ago, just before COVID, we had significant economic growth, which most people know about. What folks might not know about February a year ago, just before COVID hit, it was the 19th straight month of wage growth of 3 percent or more on an annual

basis. Think about that, 3 percent or more wage growth. We haven't had that in Ohio, my home State, in a long time, perhaps a decade and a half.

That kind of wage growth was primarily focused on lower income and middle-income workers, so the benefit wasn't just to the companies and the people at the high end. The benefit was primarily to those who were at the lower end of the economic scale.

We had a study by the Congressional Budget Office, as we looked to these corporate tax cuts that were made in 2017, and they said that 70 percent of the benefit was going to go to workers in terms of higher wages and better benefits. That is exactly what happened. I think they were right. We tied the 50-year low in unemployment at 3.5 percent. We also had historically low unemployment for some groups—Hispanics, Blacks, Asian Americans.

In fact, before the pandemic, we reached the lowest poverty rate we ever had in this country. We started keeping track of it back in the 1950s, the late fifties. We had the lowest poverty rate going into the pandemic than we had ever had. You probably haven't heard that much because it wasn't reported much. Again, it was not just a growth economy; it was an inclusive economy.

Importantly, the tax reform that was put in place in 2017 didn't just help stimulate this kind of inclusive growth but also stopped these companies in America from going overseas. I remember this word "inversion." The companies were literally inverting, meaning they were switching and becoming foreign companies to get out from under our Tax Code. We have two big companies in Ohio that did this. Probably some companies in your State did too.

We were losing jobs and losing investments because they went overseas and took the investments with them. This was not a good situation for American workers.

In addition, there was a lockout effect while companies were saying: I am not going to bring my cash home because it costs me too much. I will keep it overseas and invest it over there.

So \$1.6 trillion from overseas earnings came back to our company after the 2017 tax reforms because we changed the way we taxed internationally, and companies no longer had this incentive to keep their money overseas—\$1.6 trillion.

As a result of the 2017 changes, the largest U.S. companies increased their domestic research and development spending by 25 percent to \$707 billion. They increased their capital expenditures by 20 percent to \$1.4 trillion. Before the pandemic, we had a good economy, but, importantly to me, it was an opportunity economy, creating jobs and increasing wages right here at home. All that progress could be thrown away through the tax increases that are being proposed.

The centerpiece of the Biden plan is corporate tax increases that would

raise the combined Federal and State corporate rate from an average of 25.8 percent. That is the 21-percent Federal rate plus the average of the State income tax for corporations. Twenty-one percent, by the way, is above the average of the OECD, the developed countries in the world. When we put it in place back in 2017, we did it at 21 percent, specifically, to get right at the average so we wouldn't be noncompetitive. We would be able to compete and win.

Since then, other countries have come below us, so we are actually above the average now. Yet the Biden administration would like to take this rate from 21 up to 28, but when you add the State and local, you know, the State taxes, it is to 32.8 percent. Again, it would put America, of course, as having the highest corporate tax rate in the entire world. It gives us a much higher tax rate than many of our competitors like China. Why would we want to do that?

Based on analysis by the Joint Committee on Taxation, these combined corporate tax hikes are actually five times as big as the corresponding tax cuts were in 2017. Let me repeat that because it is fascinating. Democrats are proposing, they say, to get rid of the 2017 tax cuts, but that is not what they are doing. They are actually proposing going back and adding five times more tax increases than were cut.

The Joint Committee on Taxation—again, a nonpartisan group—says the tax cuts were about \$300 billion over 10 years, and the proposed tax increases are about \$1.5 trillion. That just makes no sense for our workers. Again, CBO has said 70 percent of the benefit went to workers. Who is going to get hurt by doing this? The workers.

The Biden plan also eliminates what is called the FDII, or the foreign-derived intangible income provision. That is the one that incentivized U.S. companies to bring their intellectual property back here. We wanted that. We did it on purpose. The companies that did that brought all their IP back here, including Google, Cisco, Qualcomm, Synopsys, and Facebook—some pretty big companies and a lot of others. We wanted them to bring that valuable IP back here, and they did because it creates high-paying, high-skilled jobs here at home. Why would we want to stop that? That was the carrot to bring it back.

It also makes it more costly for U.S. companies to operate outside the United States, again, punishing American workers who have jobs here that support international sales. Studies by the nonpartisan Congressional Budget Office have shown, again, it is workers who will bear the brunt of that. This is what many seem to miss. When we talk about how this proposal makes us less competitive, we are really saying that it makes American workers less competitive. It ties their hands behind their backs.

In Ohio—this is one example—we have Procter and Gamble. Procter and Gamble makes a lot of diapers and a lot of other products. It is not cost-effective for them to make diapers here and ship them overseas so they have diaper plants overseas. That is the only way they can be competitive. These tax increases would punish companies like that if they are to do business overseas, even though they are creating jobs here in America by doing that. There are about 13,000 people who work for Procter and Gamble in Southwest Ohio, where I live. Forty percent of them have their jobs because of international sales. You are talking about losing thousands of jobs in America if they can't be competitive globally.

We want our American companies to be competitive globally, at least we should. These tax hikes are going to hurt our competitiveness and put domestic jobs at risk.

By the way, the Biden administration knows all this is going to happen. They know that increasing the corporate rate is going to make us noncompetitive. Taxing international overseas earnings, taxing companies more that want to bring their IP back will make us less competitive. We know this because when Secretary of the Treasury Janet Yellen announced these proposals, she said: Help us, other countries in the world. Raise your taxes, too, to make it a "more level playing field." It is a plea by America to other countries, saying: Please raise your taxes, too, so we can all be in this together. Other countries aren't going to do that. Again, they actually lowered their taxes since 2017, on average.

By the way, it is interesting. The Irish Finance Minister said right after that, when he was asked at a press conference "Are you going to raise your taxes?" he said "No, we want to be competitive. We want to bring jobs." Of course, they want to bring jobs to their countries. Other countries are looking at us and saying: Wow. America is just going to show the white flag and allow us to now beat them in terms of this global competition that is out there.

That is the real world. It may sound good to raise taxes on business, but it is going to hurt workers, and it is going to make us noncompetitive. I really hope the Biden administration is not successful in this effort. I don't want to see the workers hurt whom I represent in Ohio. I want to see us get back to that economy wherein we had not just low employment but rising wages and low poverty rates—the kind of inclusive economy we should all want.

There are all sorts of other issues here, and I know my colleague from Iowa is probably going to talk about some of those, like the estate tax and the capital gains tax. I mean, there are all sorts of things that are being talked about. Yet, in this first package of infrastructure, just the corporate taxes

alone are going to be so damaging to our economy. Instead of pursuing these kinds of partisan tax hikes, let's focus on getting back to where we were pre-COVID—back to that strong job and wage growth and back to that competitive opportunity economy.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Iowa.

Mr. GRASSLEY. Mr. President, we are now in the final week of tax-filing season. While filing season typically ends on April 15, this year, taxpayers have until May 17 to file or to request an extension.

This is also the third filing season under the tax cuts and reforms that the Republicans enacted in 2017. For the vast majority of Americans, this means they are paying significantly less in income taxes than they were under prior law. Moreover, thanks to a nearly doubling of the standard deduction, most Americans are paying less without having the headache of itemizing their taxes.

More importantly, prior to the pandemic, tax reform contributed to the best economy America had seen in decades. Unemployment reached a 50-year low and was at or below 4 percent for 24 consecutive months. Family incomes and workers' wages experienced robust gains. In fact, wage growth was the strongest for low-wage workers. As a result, we actually saw income inequality decline.

Unfortunately, the current administration's ambitions to use the pandemic as an excuse to pass a Big Government, anti-growth agenda threatens our return to a thriving economy.

First came its \$2 trillion untargeted COVID relief bill that focused more on enacting a liberal wish list rather than on pandemic relief. A lot of my colleagues have referred to only 10 percent of that \$1.9 trillion bill actually being related to problems caused by the pandemic.

The dangers of passing this untargeted and largely unnecessary spending are already beginning to weigh on our economic recovery. Throughout the economy, prices are soaring, and job growth is tepid. April's jobs growth data fell short of expectations by more than 700,000 jobs. This is deeply concerning, and it ought to be to every one of the Members of the Senate.

I have heard firsthand from business after business in my State of Iowa that they are desperate for workers but that job applicants are scarce. As my Republican colleagues and I have warned our Democratic colleagues for months, this is the natural result of the Democratic policies that pay people more not to work than to work. Yet, despite the obvious overreach of their liberal agenda, my Democratic colleagues are preparing to double down with an additional \$4 trillion Big Government spending spree. Then, in turn, to finance their progressive dreams, they are proposing trillions of dollars of job-killing tax hikes.

You just heard from my colleague from Ohio, Senator PORTMAN, who went into that very deeply, how those tax policies are going to hurt our economy and the workers in our economy.

Their proposals to roll back critical reforms to our corporate tax system would result in the United States once again having the highest corporate tax rate among our major trading partners and incentivizing companies to move headquarters abroad.

Small businesses are also in their crosshairs. Family businesses and farms could be decimated by proposals to hike capital gains taxes and subject paper-only gains in family business assets to taxation immediately upon the transfer of that farm or that business at death.

My Democratic colleagues' tax proposal would make the United States a less attractive place to invest. It would erode American competitiveness and slow our Nation's postpandemic economic recovery. That means fewer jobs. It means lower wages for middle-class Americans.

Postpandemic prosperity won't be achieved through higher taxes and Big Government spending programs or the government itself, which consumes and doesn't produce wealth. The real wealth of America is created by the working men and women of this country. If we are going to have this growth, it is going to be achieved through pro-growth policies and in the unshackling of our economy from stringent pandemic-era restrictions as we move toward a vaccinated world.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Tennessee.

Mrs. BLACKBURN. Mr. President, I was on the floor earlier this week, and I made a point that I think is really relevant to the discussion that we are having today as we are now looking straight into these proposals coming from the administration that would end up totaling \$6 trillion in new spending. Now, that is not the annual appropriations; that is new spending.

The point that I had made was that we have to go back pre-COVID and remember what was going on in this economy. Everything was thriving, really thriving, and people kept talking about how great the economy was. In Tennessee, I had so many people who would say: You know, I have more money at the end of the month, and before, during the Obama years, I had too much month left at the end of my money.

Do you know what? They liked having some money left over at the end of the month.

That economy we had pre-COVID came about because of the Tax Cuts and Jobs Act. It came about because of the work of President Trump and a Republican-led House and Senate and, indeed, because of the support from some of our Democratic friends. This gave us, our country, the most robust economy we have seen in decades. Unem-

ployment had hit 3.5 percent—historic lows. Wage gains were at a record high.

Pro-growth policies, like the Tax Cuts and Jobs Act, had set a new standard. We proved we don't have to tax and spend ourselves into oblivion to make a difference in the lives of struggling families. It is a legacy that my Democratic colleagues wish the American people would forget because that memory is getting in the way of their work on behalf of big spending, big government, and big programs that take big bucks right out of the American taxpayers' pockets.

The Democratic agenda is not cheap. It is going to take a lot of taxpayer dollars. So how does President Biden intend to pay for this? It is called a \$2 trillion tax hike that targets all of the usual, supposed villains but that in reality would harm the very people my colleagues across the aisle insist they are trying to help.

Let's look at the proposed corporate tax hike. Corporations are the left's favorite villain, and they would certainly suffer under this scheme, but it is not the CEOs and the high earners who would feel the pain. As it stands, the proposal would impose a combined corporate tax rate higher than any other developed nation. It would put us at the top of the heap in tax rates. The only way American corporations would maintain their competitiveness is if other countries were to set aside their advantages, which, of course, we know would never happen. Not only will the Amazons and the Apples bear the brunt of this decline, so will nearly a million small businesses. We call them the mom-and-pops, and they are organized as C-corps.

Workers won't escape the fallout either. When the cost of doing business goes up, growth and investment stagnate, wages fall, and the people driving the economy suffer. That is right. This is going to hit Main Street in local communities where you are going to see small businesses that cannot afford to keep up with inflation, that cannot afford these high taxes, and that cannot afford increased regulation. They are your friends and neighbors who have these small businesses. They are the ones who are going to suffer. And why will they suffer? Because the Democratic majority never ceases to have an outsized appetite for the taxpayers' dollar.

Even conservative estimates from the nonpartisan Joint Committee on Taxation show that workers will bear a quarter of that new cost of doing business. The workers, the laborers, are going to have this on their shoulders. Think about it. Think of what you are doing to families.

The view doesn't look any better from the owners' side. Anyone taking advantage of an IRA or a pension plan will see a bigger tax bill too.

Watching this White House make fiscal policy is like watching reruns of the Obama administration. The formula is the same: Pitch a big idea.

Sound compassionate. Make a big promise—you are going to help all of these people—and then send the bill to hard-working taxpayers. They do it every time.

Increasing taxes is bad enough, but now they are demanding bigger payouts from struggling families and small businesses on Main Street in your community, and they are doing this in the middle of a pandemic recovery. They locked you down, and now they are going to push you down. They are going to shut the doors of your small business, your version of the American dream. Do they give a ripping flip? Probably not. It is all about getting the money to pay for what they want to do. It is a power grab.

I would encourage my colleagues on the other side of the aisle to stop the madness, because we know this will cause irreparable harm to our Nation's already fragile recovery.

I yield the floor.

The ACTING PRESIDENT pro tempore, The Senator from Alabama.

(The remarks of Mr. TUBERVILLE pertaining to the introduction of S. 1582 are printed in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Mr. TUBERVILLE. Mr. President, I yield the floor.

The PRESIDING OFFICER (Ms. BALDWIN). The senior Senator from Utah.

#### ISRAEL

Mr. LEE. Madam President, as I offer these remarks on the Senate floor today, tensions between Israel and Palestine continue to escalate to levels we haven't seen in years. Innocent lives have been lost, and hundreds face injuries.

While the global media reports largely paint Israel as the instigator of violence, this portrayal is patently false. It is simply not only not backed up by fact, it is contrary to the facts.

Hamas, a U.S.-declared, U.S.-designated terrorist organization, purposely exploited a nonviolent point of tension as justification to trigger a violent set of conflicts.

On Monday night, Hamas launched thousands of rockets into Israeli cities. The intended targets? Well, the intended targets were any Israeli person, civilian or not, residential or commercial. The goal? Just to create destruction and terror.

So to paint this action of armed aggression as anything other than offensive terrorism is disingenuous, and we in the United States and the U.S. Government itself must acknowledge and affirm Israel's right to take proportional action to defend itself against these attacks.

What is perhaps even more disturbing and distressing than the media's portrayal of these ongoing events is the Biden administration's ongoing nuclear conversations in Vienna with Hamas's No. 1 supporter—the Iranian regime.

Iran, of course, is a well-known state sponsor of terrorism. It is a major

funding source for Hamas, and their leaders continue to heap praise on Hamas, specifically for its attacks against Israel.

Israel is undoubtedly our strongest democratic ally in the Middle East, and together, the United States and Israel have made great strides—tremendous strides, historical, unprecedented strides—toward peace and stability through the region through the Abraham Accords.

The Biden administration's nuclear talks with Iran, as well as its posture of willingness to concede on sanctions relief to Iran without any meaningful corresponding gains to U.S. security, undermine both the U.S.-Israel relationship and the new partnerships formed by the Abraham Accords.

We really must stand with our strongest democratic ally in the region, and we need to do that by recognizing Israel's right to self-defense against terrorism.

U.S. policy really ought to be geared toward strengthening and not undermining this valued relationship. We certainly undermine that relationship when we legitimize a regime that is funding these very same terrorist activities.

I have gotten updates. Some of them are difficult to come by, given that sometimes it is hard to find real-time, accurate facts on what is happening on the ground. In addition to relying on U.S. media, I have relied on media sources from throughout the world. I have also spoken to people familiar with the area and in some cases, people who have lived or currently live in Israel.

My friend Ruth Lieberman, a joint citizen of the United States and of Israel, recently commented, just noting the exasperation that is in the air, noting the genuine source of frustration that she feels. She said:

My kids are sitting ducks, and the world thinks we're the aggressors.

Ruth is one of many Israeli citizens—one of countless Israeli citizens—subjected to these attacks. It is Ruth and her husband and their children who are among the many whose lives are put at risk every single day as a result of these cowardly acts of aggression.

So we can't hesitate to condemn violence when we see it; nor can we, nor should we ever step back and pretend that this is something that can be perceived as a situation where language of moral relativism or even moral neutrality can fairly be applied. On some days, that would almost be a good day, if you could truly look at both sides, if the mainstream media could look at both sides with language of moral equivalence, but they don't. They don't even do that. Instead, they largely refuse to blow the whistle on the aggressor and heap only blame and vitriol on our ally, which is not the aggressor.

There are others who, regardless of whether they use terms of moral equivalence wrongly or even unfairly, heap blame on Israel and on Israelis.

Some will resort to a different tactic, expressly or in some cases implicitly saying: Yeah, I know this is bad. Yeah, I know it is bad when hundreds and then thousands of rockets rain down on Israeli citizens, innocent victims, civilians, often in residential neighborhoods. Yeah, I know that is bad, but then again, Israel has a strong military, in part because the U.S. supports its strong military and shares funding and equipment with the Israeli military.

Let's think a little bit about the flawed logic there, how truly messed up that is. You know it is cold comfort to the men and women and children whose lives are put in danger every single day when they have rockets raining down on them; it is cold comfort to them when their loved ones die or are afraid to go outside even when they haven't done anything wrong; it is cold comfort to them to say: Well, at least Israel has a strong military.

Look, Iron Dome and David's Sling—these great technologies that have been developed with the support of the United States—they provide a great source of security and comfort and safety to the Israeli people, and these same technologies benefit the American people as well. But let's remember, those technologies are not foolproof. They can't catch every single rocket. The more rockets that fire, the more difficult it is to protect citizenry from casualties. So let's never make that mistake of saying it is not that big of a deal because Israel is well fortified and has a strong military infrastructure and Israel has sophisticated, top-of-the-line, state-of-the-art equipment.

It doesn't excuse—nor can it in any way, shape, or form negate—the terrors to which they are subjected. Look, whenever someone aggresses and starts firing on someone else, they are opening up a whole can of worms. We can't be good allies and we can't be good global citizens unless we are willing to call out acts of unprovoked aggression, acts of violence, acts even of terrorism.

Unless we are willing to step out and call those evil and unprovoked and unwarranted—unless we are willing to do that—we won't have the credibility that we need, not just with our allies but also with our enemies. We have to make sure that Hamas doesn't enjoy our support—not directly, not indirectly, not through our acquiescence or otherwise.

My thoughts and prayers go out to the people in Israel. Everyone gets hurt—the Israelis and the Palestinians—when Hamas engages in violence and then tries to pass that violence off as somehow a defense on their part. Nor can we allow Israel to be castigated as the aggressor, as the instigator of these acts of violence, when it is plainly and clearly not true.

I hope our friends in the media and in the Biden administration will acknowledge that.

I yield the floor.