

1986 on the article if the article had been removed on such date, over

(B) the prior tax (if any) imposed under section 5701 of such Code on such article.

(2) CREDIT AGAINST TAX.—Each person shall be allowed as a credit against the taxes imposed by paragraph (1) an amount equal to \$500. Such credit shall not exceed the amount of taxes imposed by paragraph (1) on such date for which such person is liable.

(3) LIABILITY FOR TAX AND METHOD OF PAYMENT.—

(A) LIABILITY FOR TAX.—A person holding tobacco products on any tax increase date to which any tax imposed by paragraph (1) applies shall be liable for such tax.

(B) METHOD OF PAYMENT.—The tax imposed by paragraph (1) shall be paid in such manner as the Secretary shall prescribe by regulations.

(C) TIME FOR PAYMENT.—The tax imposed by paragraph (1) shall be paid on or before the date that is 120 days after the effective date of the tax rate increase.

(4) ARTICLES IN FOREIGN TRADE ZONES.—Notwithstanding the Act of June 18, 1934 (commonly known as the Foreign Trade Zone Act, 48 Stat. 998, 19 U.S.C. 81a et seq.), or any other provision of law, any article which is located in a foreign trade zone on any tax increase date shall be subject to the tax imposed by paragraph (1) if—

(A) internal revenue taxes have been determined, or customs duties liquidated, with respect to such article before such date pursuant to a request made under the first proviso of section 3(a) of such Act, or

(B) such article is held on such date under the supervision of an officer of the United States Customs and Border Protection of the Department of Homeland Security pursuant to the second proviso of such section 3(a).

(5) DEFINITIONS.—For purposes of this subsection—

(A) IN GENERAL.—Any term used in this subsection which is also used in section 5702 of such Code shall have the same meaning as such term has in such section.

(B) TAX INCREASE DATE.—The term “tax increase date” means the effective date of any increase in any tobacco product excise tax rate pursuant to the amendments made by this section (other than subsection (j) thereof).

(C) SECRETARY.—The term “Secretary” means the Secretary of the Treasury or the Secretary's delegate.

(6) CONTROLLED GROUPS.—Rules similar to the rules of section 5061(e)(3) of such Code shall apply for purposes of this subsection.

(7) OTHER LAWS APPLICABLE.—All provisions of law, including penalties, applicable with respect to the taxes imposed by section 5701 of such Code shall, insofar as applicable and not inconsistent with the provisions of this subsection, apply to the floor stocks taxes imposed by paragraph (1), to the same extent as if such taxes were imposed by such section 5701. The Secretary may treat any person who bore the ultimate burden of the tax imposed by paragraph (1) as the person to whom a credit or refund under such provisions may be allowed or made.

(k) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraphs (2) through (4), the amendments made by this section shall apply to articles removed (as defined in section 5702(j) of the Internal Revenue Code of 1986) after the last day of the month which includes the date of the enactment of this Act.

(2) DISCRETE SINGLE-USE UNITS AND PROCESSED TOBACCO.—The amendments made by subsections (c)(1)(C), (c)(2), and (f) shall apply to articles removed (as defined in section 5702(j) of the Internal Revenue Code of 1986) after the date that is 6 months after the date of the enactment of this Act.

(3) LARGE CIGARS.—The amendments made by subsection (e) shall apply to articles removed after December 31, 2023.

(4) TAXABLE NICOTINE.—The amendments made by subsection (g) shall apply to articles removed in calendar quarters beginning after the date which is 180 days after the date of the enactment of this Act.

(1) TRANSITION RULE FOR PERMIT AND BOND REQUIREMENTS.—A person which is lawfully engaged in business as a manufacturer or importer of taxable nicotine (within the meaning of subchapter A of chapter 52 of the Internal Revenue Code of 1986, as amended by this section) on the date of the enactment of this Act, first becomes subject to the requirements of subchapter B of chapter 52 of such Code by reason of the amendments made by this section, and submits an application under such subchapter B to engage in such business not later than 90 days after the date of the enactment of this Act, shall not be denied the right to carry on such business by reason of such requirements before final action on such application.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 361—RECOGNIZING THE IMPORTANCE OF THE REHABILITATION ACT OF 1973 ON THE LIVES OF INDIVIDUALS WITH DISABILITIES AND CALLING FOR FURTHER ACTION TO ADVANCE ACCESS, OPPORTUNITY, AND EQUITY FOR INDIVIDUALS WITH DISABILITIES

Mr. MARKEY (for himself, Mr. SANDERS, Mr. CASEY, Ms. HASSAN, Mr. FETTERMAN, Ms. DUCKWORTH, Ms. WARREN, Mr. MURPHY, Mr. VAN HOLLEN, and Mr. BLUMENTHAL) submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. RES. 361

Whereas September 26, 2023, marks the 50th anniversary of the passage of the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.);

Whereas, with the enactment of the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.), the discrimination faced by individuals with disabilities was recognized as systemic, rather than as an experience of the individual;

Whereas the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.) was modeled on anti-discrimination laws on the basis of race and sex;

Whereas the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.) recognized individuals with disabilities as a class of people subject to discrimination based on the identity individuals with disabilities share;

Whereas Congress worked in a bipartisan manner to enact legislation to address the civil rights of individuals with disabilities;

Whereas Congress passed the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.), which President Richard Nixon signed into law on September 26, 1973;

Whereas, in enacting the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.), Congress, for the first time, addressed the civil rights of individuals with disabilities;

Whereas the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.) expanded employment opportunities and further advanced independent living for individuals with disabilities through improvements to vocational rehabilitation services;

Whereas section 501 of the Rehabilitation Act of 1973 (29 U.S.C. 791)—

(1) prohibits discrimination against individuals with disabilities in Federal employment and has resulted in the Federal Government benefitting from the efforts of the nearly 10 percent of the Federal workforce who have disabilities; and

(2) requires Federal agencies to establish an affirmative action program for the hiring, placement, and advancement of individuals with disabilities;

Whereas section 503 of the Rehabilitation Act of 1973 (29 U.S.C. 793) prohibits Federal contractors from discriminating in employment against individuals with disabilities and requires employers take affirmative actions to recruit, hire, promote, and retain individuals with disabilities;

Whereas title VII of the Rehabilitation Act of 1973 (29 U.S.C. 796 et seq.) established the Independent Living Services and Centers of Independent Living programs to promote the independence, self-determination, equal access, and leadership of individuals with disabilities;

Whereas section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794) prohibits discrimination on the basis of disability in all federally assisted programs or activities and laid the foundation for the passage of the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.);

Whereas section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794) has impacted access to and equity in healthcare, education, community living, employment opportunities, housing, transportation, electronic information and technology, and all other facets of life for individuals with disabilities;

Whereas, on April 28, 1977, nearly 4 years after the enactment of the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.), disability rights activists secured implementation of the rights established under that Act after leading sit-ins of Federal buildings across the United States;

Whereas section 508 of the Rehabilitation Act of 1973 (29 U.S.C. 794d), an important addition made to the Act in 1986 and expanded in 1998, improves the information and communications technology of Federal agencies to be accessible to individuals with disabilities;

Whereas 50 years after the enactment of the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.), individuals with disabilities still experience discrimination and barriers that interfere with their full participation in economic and social life in the United States; and

Whereas, 50 years after the enactment of the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.), the Act remains a critical law in advancing access, opportunity, and equity for individuals with disabilities, especially in historically underserved communities, and in meeting the goals of full participation, equal opportunity, independent living, and economic self-sufficiency for individuals with disabilities: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes the importance of access, opportunity, and equity for individuals with disabilities, made possible by the enactment of the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.);

(2) encourages individuals of the United States to celebrate the advancements made possible by the enactment of the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.);

(3) pledges to continue to work in a bipartisan manner to address access and equity barriers that remain for individuals with disabilities, particularly multimarginalized individuals, including Black, indigenous, and other people of color, immigrants, LGBTQ people, low-income individuals, and people living in rural and underserved areas;

(4) pledges to continue to work with State and local educational agencies to provide equal access to a free appropriate public education for all students with disabilities, including individuals with disabilities with multimarginalized identities;

(5) pledges to continue to work with public health and health care delivery systems to address health care disparities and inadequate services for individuals with disabilities, from preventive care to home and community-based services;

(6) calls on Federal agencies to improve equal employment opportunities for workers with disabilities in the Federal sector through recruitment, hiring, promotion, and retention initiatives; and

(7) calls on the Department of Justice and the General Services Administration to improve their enforcement of, and oversight and compliance with, section 508 of the Rehabilitation Act of 1973 (29 U.S.C. 794d).

SENATE RESOLUTION 362—TO EXPRESS THE SENSE OF THE SENATE REGARDING THE CONSTITUTIONAL RIGHT OF STATE GOVERNORS TO REPEL THE DANGEROUS ONGOING INVASION ACROSS THE UNITED STATES SOUTHERN BORDER

Mr. MARSHALL submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 362

Whereas, during a 2019 Democratic presidential primary debate, President Biden called for “all those people seeking asylum” to “immediately surge to the border”;

Whereas, during a 2019 Democratic presidential primary debate, President Biden raised his hand when candidates were asked if their health plans will provide coverage for illegal immigrants;

Whereas, during a 2020 Democratic presidential primary debate, President Biden pledged support for “sanctuary cities” when he stated that illegal immigrants arrested by local police should not be turned over to Federal immigration authorities;

Whereas, on January 20, 2021, one of President Biden’s first actions as President was sending proposed legislation, the U.S. Citizenship Act, to Congress, which would provide a path to citizenship for an estimated 10,000,000 to 12,000,000 illegal immigrants who are currently residing in the United States;

Whereas, on January 20, 2021, President Biden also issued a “Proclamation on the Termination of Emergency With Respect To The Southern Border Of The United States And Redirection Of Funds Diverted To Border Wall Construction”, which halted construction of physical barriers along the international border between the United States and Mexico, and he later terminated existing border wall construction contracts and failed to obligate more than \$1,000,000,000 that Congress had lawfully appropriated for border wall construction;

Whereas, on January 20, 2021, President Biden also halted enrollments in the Migrant Protection Protocols policy, which is also known as the “remain in Mexico” program;

Whereas on February 6, 2021, U.S. Secretary of State Antony Blinken suspended and terminated the Asylum Cooperative Agreements with the Governments of El Salvador, of Guatemala, and of Honduras;

Whereas in March 2022, the Department of Homeland Security began implementing the interim final rule titled “Procedures for Credible Fear Screening and Consideration of Asylum, Withholding of Removal, and

CAT Protection Claims by Asylum Officers” which authorizes U.S. Citizenship and Immigration Services to consider the asylum applications of individuals subject to expedited removal and violates the law enacted by Congress that requires asylum seekers to offer evidence to persuade a judge in an immigration court;

Whereas in August 2022, the Department of Homeland Security terminated the Migrant Protection Protocols (commonly known as the Remain in Mexico policy), which required aliens with pending asylum claims to wait in Mexico.

Whereas, during fiscal year 2021, U.S. Immigration and Customs Enforcement executed 59,000 deportations, which represents the lowest number of deportations since fiscal year 2008, and fewer than ⅓ as many deportations as the number of people who were deported during fiscal year 2020, and is significantly lower than the 226,000 to 410,000 removals that occurred every fiscal year since 2008;

Whereas, during fiscal year 2021, U.S. Immigration and Customs Enforcement—

(1) arrested 48 percent fewer convicted criminals than had been arrested during the prior fiscal year;

(2) deported 63 percent fewer criminals than had been deported in the prior fiscal year; and

(3) issued 56 percent fewer “detainer requests” to local authorities than had been issued in the prior fiscal year;

Whereas, during fiscal year 2021, U.S. Customs and Border Protection made more than 1,700,000 arrests of illegal immigrants along the international border between the United States and Mexico, which was the highest level ever recorded until more than 2,300,000 illegal immigrants were arrested along such border during fiscal year 2022;

Whereas, on April 1, 2022, President Biden announced the termination of a public health policy used to expel potentially infected illegal immigrants during the COVID-19 pandemic (commonly known as “title 42”);

Whereas, on September 30, 2021, Department of Homeland Security Secretary Alejandro Mayorkas issued a memorandum titled “Guidelines for the Enforcement of Civil Immigration Law”, which stated that an alien’s illegal status in the United States should not be the sole basis of an enforcement action and prioritized for apprehension and removal aliens who are a threat to national security, public safety, or border security;

Whereas, on October 12, 2021, Secretary Mayorkas issued a memorandum titled “Worksite Enforcement: The Strategy to Protect the American Labor Market, the Conditions of the American Worksite, and the Dignity of the Individual”, which included Department-wide guidance to cease mass worksite operations, among other instructions;

Whereas, on October 27, 2021, Secretary Mayorkas issued a memorandum titled “Guidelines for Enforcement Actions in or Near Protected Areas”, which listed numerous protected areas where the enforcement of Federal immigration law should not occur;

Whereas, in May 2022, U.S. Customs and Border Protection arrested 239,416 illegal immigrants along the international border between the United States and Mexico, which is the highest number of arrests ever recorded in a single month;

Whereas President Biden’s fiscal year 2023 budget request aims to shift the Department of Homeland Security’s border management away from enforcement and toward “effectively managing irregular migration along the Southwest border”;

Whereas in November 2022, Texas Governor Greg Abbott—

(1) declared a state of invasion at the southern border; and

(2) increased security at the border to protect the state of Texas by invoking—

(A) section 10 of Article I of the Constitution of the United States; and

(B) the invasion clauses in the Texas Constitution;

Whereas in March 2023, at a hearing of the Committee on Homeland Security of the House of Representatives, U.S. Border Patrol Chief Raul Ortiz told lawmakers that the Department of Homeland Security did not have operational control of the border;

Whereas in March 2023, at a hearing of the Committee on the Judiciary of the Senate, Secretary of Homeland Security Alejandro Mayorkas stated that he does not use the statutory definition of operational control under section 2(b) of the Secure Fence Act of 2006 (Public Law 109-367; 8 U.S.C. 1701 note) when asked if the Department of Homeland Security had operational control of the border;

Whereas on January 6, 2023, the Biden Administration abused its parole authority under section 212(d)(5) of the Immigration Nationality Act (8 U.S.C. 1182(d)(5)) to create a new parole program for nationals of Cuba, Haiti, Nicaragua, and Venezuela;

Whereas on April 27, 2023, the Biden Administration further abused its parole authority by creating a new family reunification parole process, which grants parole to entire categories of aliens rather than granting parole on a case-by-case basis, as required under such section 212(d)(5);

Whereas the Biden Administration created a parole with conditions policy authorizing U.S. Border Patrol agents to release aliens through parole before they are given a Notice to Appear or entered into removal proceedings;

Whereas the Biden Administration has expanded the use of the CBP One app, allowing tens of thousands of aliens to enter the United States unlawfully to hide the mass immigration surge following the termination of the order of suspension issued by the Director of the Centers for Disease Control and Prevention under section 362 of the Public Health Service Act (42 U.S.C. 265) as a result of the public health emergency relating to the COVID-19 pandemic (commonly known as the “title 42 order”);

Whereas drug cartels are receiving an estimated \$13,000,000,000 each year from their human smuggling operations across the southern border of the United States, which represents an enormous increase from the estimated \$500,000,000 the drug cartels received in 2018 from such operations;

Whereas in March 2023, according to the non-detained docket, an estimated 5,290,000 illegal aliens were at large in the United States, including 407,983 criminal aliens;

Whereas the estimated fiscal burden of illegal immigration on taxpayers in fiscal year 2023 is estimated to be \$150,700,000,000, which is a massive increase from the estimated fiscal burden of \$116,000,000,000 during fiscal year 2017. Tax payments by illegal aliens are equal to approximately ⅓ of the costs incurred by government entities in the United States on their behalf;

Whereas during fiscal year 2022, total Federal justice enforcement expenditures as a result of illegal immigration were \$25,100,000,000 and total Federal welfare program expenditures for illegal aliens were \$11,600,000,000;

Whereas in April 2023, the Biden Administration proposed a plan to expand healthcare