

for 1 minute and to revise and extend his remarks.)

Mr. MCGOVERN. Mr. Speaker, up to 40 percent of the food produced in our country goes to waste. Food waste packs our landfills, increases harmful emissions that contribute to our climate crisis, and drives up costs for producers, manufacturers, and consumers alike.

With 44 million of our fellow citizens struggling with food insecurity, it is clear we need a better nationwide strategy to divert food that is perfectly good to eat from landfills and to the plates of hungry families.

I am grateful for the efforts of U.S. Department of Agriculture, Environmental Protection Agency, and the Food and Drug Administration for their work in leading an interagency task force to tackle this very issue.

Their work, coming out of the 2022 White House Conference on Hunger, Nutrition, and Health, has resulted in a comprehensive Draft National Strategy for Reducing Food Loss and Waste and Recycling Organics.

The strategy, which I ask all of my colleagues to read, details how each and every one of us, from citizens to government agencies, can do our part to reduce food waste as we work to end hunger now.

NATIONAL SECURITY SUPPLEMENTAL SUBMARINE INDUSTRIAL BASE AND AUKUS

(Mr. COURTNEY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. COURTNEY. Mr. Speaker, I rise today in strong support of the bipartisan national security package that passed out of the Senate Tuesday which will deliver critical security assistance to our allies in Ukraine, Israel, and Taiwan, and provide historic investments in the U.S. submarine industrial base to dramatically increase capacity in support of our own Navy and the historic trilateral AUKUS security agreement with Australia and the U.K. that Congress last December enacted in the National Defense Authorization Act.

Mr. Speaker, an overlooked item in this package is the \$3.3 billion for the U.S. submarine industrial base for workforce development, to stabilize the nationwide supply chain, upgrade shipyard infrastructure, and advance mature technology opportunities like additive manufacturing. I would note, as part of AUKUS, Australia has agreed to match that sum and invest \$3 billion into our economy and our industrial base for the same objectives.

Make no mistake, failure to pass this legislation is a vote against AUKUS and limits the outstanding progress that our nations have already made. I implore Speaker JOHNSON to bring the bill to the floor. We know that there are over 300 votes today to get this package through to help our friends

who are desperately looking to America for global and national security leadership.

PROVIDING FOR CONSIDERATION OF H.R. 7160, SALT MARRIAGE PENALTY ELIMINATION ACT; AND PROVIDING FOR CONSIDERATION OF H. RES. 987, DENOUNCING THE HARMFUL, ANTI-AMERICAN ENERGY POLICIES OF THE BIDEN ADMINISTRATION

Mr. LANGWORTHY. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 994 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 994

Resolved, That upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 7160) to amend the Internal Revenue Code of 1986 to modify the limitation on the amount certain married individuals can deduct for State and local taxes. All points of order against consideration of the bill are waived. The bill shall be considered as read. All points of order against provisions in the bill are waived. The previous question shall be considered as ordered on the bill and on any amendment thereto to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means or their respective designees; and (2) one motion to recommit.

SEC. 2. Upon adoption of this resolution it shall be in order without intervention of any point of order to consider in the House the resolution (H. Res. 987) denouncing the harmful, anti-American energy policies of the Biden administration, and for other purposes. The resolution shall be considered as read. The previous question shall be considered as ordered on the resolution and preamble to adoption without intervening motion or demand for division of the question except one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Energy and Commerce or their respective designees.

The SPEAKER pro tempore. The gentleman from New York is recognized for 1 hour.

Mr. LANGWORTHY. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Massachusetts (Mr. MCGOVERN), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

GENERAL LEAVE

Mr. LANGWORTHY. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from New York?

There was no objection.

Mr. LANGWORTHY. Mr. Speaker, I yield myself such time as I may consume.

House Resolution 994 provides for consideration of two measures, H.R. 7160 and H. Res. 987. The rule provides

for H.R. 7160 to be considered under a closed rule, with 1 hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means or their respective designees and provides for one motion to recommit.

The rule further provides for consideration of H. Res. 987 under a closed rule, with 1 hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Energy and Commerce or their respective designees.

Mr. Speaker, I rise in support of this rule and in support of the underlying legislation. H.R. 7160, the SALT Marriage Penalty Elimination Act, would bring much-needed relief to hard-working Americans in high-tax States that make the cost of living unbearable.

This legislation is an important fix to our Nation's tax code that will raise the cap for joint income filers, married couples, to \$20,000. This legislation makes right a provision in our tax code that is clearly unfair and penalizes middle-class families in many States across our Nation.

Mr. Speaker, President Biden's reckless spending of hard-earned taxpayer dollars means that American families are already saddled with high inflation. Add to that the exorbitant taxes paid by those who live in States like I do that are run by Democrats who want to take and spend even more of their money.

Many of my colleagues have argued that raising the cap for the State and local tax deductions is just bailing out blue States for their reckless spending and failed policies. However, New York, as is the case with many of our higher tax States, pays far more into the Federal Government than it receives in return, and that money that New York State pays into the Federal Government is invested in States across this great Nation for things like infrastructure, law enforcement, and other essential services.

I can assure my colleagues here today that millions of New Yorkers, including those living in my own district, are painfully aware and routinely against the fiscal insanity perpetuated by Governor Kathy Hochul of New York, just as millions of Californians are deeply opposed to the reckless tax-and-spend policies of Governor Gavin Newsom and Democrats in Sacramento. That is why this legislation before us today is not a bailout for harmful State policies. It is a lifeline to Americans who are feeling the pain of this out-of-control taxation firsthand.

Mr. Speaker, it is common to hear from those opposed to the SALT deduction that this deduction only benefits the very rich. I encourage them to talk to police officers and firefighters living on Long Island in Nassau or Suffolk County or middle-class families living in southern California trying to pay their bills, put food on the table, and

ensure their children have a good life. I think you will find that these are the Americans who are in most need of and will benefit the most from this urgent and necessary relief.

Additionally, the rule before us provides for consideration of H. Res. 987, a resolution denouncing the harmful anti-American energy policies of the Biden administration.

On January 6, 2024, President Joe Biden chose to serve his political interests and the interests of the radical environmentalists over the interests and the needs of the American people. His decision to halt the export of American liquefied natural gas only further undermines our economy and further jeopardizes the security of our great Nation.

Liquefied natural gas, or LNG, has played a crucial role in fostering our Nation's economic growth and energy independence. By putting a sudden stop to its export, President Biden is jeopardizing the livelihoods of countless Americans who depend on the energy sector for their jobs.

Let me be clear: This move by President Biden is nothing more than a stab in the back to the very people who fuel our Nation and who have been world leaders in energy technology innovation that makes our country great.

President Biden's action also emboldens our adversaries like Russia and hangs our allies in Europe, who import 68 percent of U.S. LNG exports, out to dry. The bottom line is this: If we are to ensure our secure future of affordable and reliable energy where the United States and our allies are not dependent on foreign adversaries for our energy needs, then we need to ensure that this Nation remains a leading exporter of LNG.

The President's asinine choice to prioritize the shortsighted goals of radical environmentalists and score political points from the woke mob is being made at the expense of long-term stability and compromising our Nation's economic strength. It is our responsibility here as Members of Congress in this House of Representatives to condemn this profoundly un-American action that is in clear contravention of American interests.

Mr. Speaker, I therefore strongly urge my colleagues to support this rule, and I reserve the balance of my time.

The SPEAKER pro tempore. Without objection, the gentlewoman from New Mexico (Ms. LEGER FERNANDEZ) will control the time for the minority.

There was no objection.

□ 1215

Ms. LEGER FERNANDEZ. Mr. Speaker, I thank the gentleman from New York (Mr. LANGWORTHY) for yielding the customary 30 minutes.

Mr. Speaker, Republicans called us into an emergency meeting to consider today's rules several weeks ago.

Several weeks ago, it is an emergency. Actually, America does have

some emergencies that need to be addressed.

Our national security is at risk. Putin, the dictator, may win his war against our ally if we don't surge aid to Ukraine.

Putin wants World War III, and Putin-protecting Republicans don't want to address that emergency. Remember, Putin's war caused our energy crisis to rise.

I call on responsible Republicans to address our national security emergency. I call on them to address the overwhelmingly bipartisan bill that passed the Senate.

America has another emergency. In 5 legislative days—count them. It is a single hand. In 5 legislative days, our Federal Government won't have money to pay its workers, to pay its contracts, to do our jobs.

Today should be a day to govern, a day to address America's emergencies. Instead, we are taking up one of the most precious resources we have in Congress, and that is floor time, for an election ploy to help certain New York Republicans win their next election.

Last night, New Yorkers told America they were tired of Republicans' failure to govern, didn't they? Now Republicans are using floor time to save the fragile reelection campaigns of some other New York Republicans, but don't let them fool you.

H.R. 7160 is simply a Band-Aid for a problem that the twice-impeached, four times-indicted former President Trump and Republican congressional folks caused in the first place.

They created this problem that they now want to put a Band-Aid on. They capped the SALT deduction in their tax bill to give tax breaks to the wealthiest corporations and CEOs.

As we know, Republicans and Trump seem to care more about the richest Americans. There are real emergencies that all Americans want this Congress to address.

The Federal Government could shut down in just 2 weeks, an absolute disaster that these bills don't even mention. That should be our priority.

Yet, we have another week of chaos and dysfunction, of dealing with things that are not priorities for the American people.

It is another week that Republicans allow small sections of their party to dictate what we see on the floor, based on their reelection priorities.

It is another week that extreme MAGA Republicans push partisan political stunts. The other bill in this rule is another one of those stunts.

H. Res. 987 is a nonbinding, politically motivated resolution that does nothing, nada, nothing, to lower energy costs or provide effective energy solutions.

Like so much of what Republicans do in the House, it is a distraction from the real bipartisan work Congress must do.

From the first paragraph, it is wrong. Just yesterday, we got a new Consumer

Price Index report which shows energy prices fell last month. They have fallen 4.6 percent in the last year.

The United States is producing more oil than ever before, more than any time during the Trump administration.

More importantly, energy is not just oil and gas. The Inflation Reduction Act that Democrats passed and President Biden signed into law last Congress created more than 170,000 clean energy jobs in the U.S. so far.

Wind, solar, geothermal—these are important elements of our American energy portfolio. The Inflation Reduction Act provided \$369 billion in investments for clean energy and for reducing greenhouse gas pollution.

This resolution that does nothing is just wrong. It is a do-nothing Congress. It is yet another day in our do-nothing Congress.

Let's not take our word for it. In the first session of the 117th Congress, 81 bills were enacted into law; in the first session of the Republican-led 118th Congress, 34 bills. That is all—just 34 bills.

It is one of the most unproductive Congresses in modern history. The American people deserve more. They want more. They want us to do our work.

Mr. Speaker, I urge my colleagues to vote "no" on the rule, and I reserve the balance of my time.

Mr. LANGWORTHY. Mr. Speaker, I yield 5 minutes to the gentleman from New York (Mr. LAWLER), my good friend and colleague in the New York delegation.

Mr. LAWLER. Mr. Speaker, in a time when middle-class families are increasingly squeezed by the rising cost of living, providing real tax relief is imperative.

That is why I introduced the SALT Marriage Penalty Elimination Act, which is designed to correct an inequity that has burdened married couples across New York and the United States since 2017.

The current tax code unfairly caps State and local tax deductions, otherwise known as SALT, at \$10,000 for married couples filing jointly, essentially penalizing them for their marital status and depriving them of the full \$20,000 deduction they would rightly deserve.

This arbitrary threshold does not reflect the economic realities faced by dual-income households, especially in high-cost areas like New York's 17th District. It is an issue that transcends tax policy. It is about fairness and supporting the backbone of our communities—our families.

The implications of the SALT cap are significant. Since its implementation, we have witnessed a dramatic decline in taxpayers claiming the SALT deduction, a drop from nearly 50 percent in my district to 19, or nationwide, from 31 percent to 9.

This stark decrease has disproportionately impacted high-cost States like New York where the cost of living far exceeds the national average.

In my district alone, the percentage of filers itemizing taxes have halved since the cap's introduction, underscoring the urgent need for reform.

The SALT Marriage Penalty Elimination Act, my first bill introduced in the House, seeks to address this issue head-on by eliminating the marriage penalty and reinstating a fair deduction limit.

During the Rules Committee hearing, there was some insinuation that this legislation was hurried and rushed in the dead of night.

I am here to tell you that this legislation has been available for people to review for over 13 months and is less than 2 pages long.

This isn't some thousand-page omnibus deal. It is something that we have worked on with Republican leadership and our Democrat colleagues to address for over a year.

Passage of the SALT Marriage Penalty Implementation Act would represent a significant step toward alleviating the financial burden faced by countless families in my district and across the country, offering relief from the double taxation that has unjustly impacted them.

Additionally, with housing costs reaching near record highs and inflation continuing to erode purchasing power, the need for this bill is all the more necessary.

For instance, in Rockland and Westchester Counties in my district, the monthly cost of a mortgage surged by \$1,000 in the past year alone, thanks to rate increases brought about by the trillions in new spending from this administration and the prior Congress.

These spikes in housing costs, coupled with rising grocery prices, are unsustainable for the average family, making tax relief essential.

This House Republican majority was built by the contributions of New Yorkers, and this legislation would help those same New Yorkers see immediate tax relief.

Some critics might balk at the cost of this measure. The fact is that relief provided to families across the country would spur additional economic growth that would outpace the minor cost.

This bill is a compromise that fixes an unfair penalty and stands to revitalize communities, stimulate economic activity, and most importantly, support the hardworking families who are the lifeblood of our Nation. It provides immediate tax relief.

SALT is expected to expire in 2025, but these families can't wait that long. I urge all of my colleagues to support this profamily measure that corrects this unfair penalty, and I encourage my Democratic colleagues to support it, as well.

They talk a good game, but when they had complete control in the prior Congress, they failed to provide a fix.

They failed to enact legislation that would provide immediate tax relief. Governor Hochul, Senator SCHUMER, Senator GILLIBRAND, and Leader JEFFRIES have been silent.

They should embrace this. They should be championing it. They should be supporting our efforts. This is about providing real, tangible support to those who need it.

As we move forward, I am hopeful that this can be a moment of unity amongst my colleagues on both sides of the aisle, reflecting the bipartisan understanding that when it comes to supporting our families, fairness is critical.

Together, we can ensure that unfair tax policies that penalize families are a thing of the past, putting the well-being of American families above all.

Ms. LEGER FERNANDEZ. Mr. Speaker, let's go back to who caused this problem in the first place. It was those Republicans with their Republican tax cut.

The Trump tax cut is the one that caused this problem. Let's not forget why we are facing this. Let's not forget, and, hopefully, New Yorkers won't forget as to why they are facing this problem in the first place.

Mr. Speaker, I yield 3 minutes to the gentleman from Colorado (Mr. CROW), my esteemed colleague.

Mr. CROW. Mr. Speaker, I rise today to implore House Republicans to bring the bipartisan national security supplemental to the floor for a vote. All we want is a vote.

I just returned from Ukraine with a bipartisan group where we met with Ukrainians, and I can tell you that these folks are fighting and dying, not just for their own freedom and their own democracy but for freedom and democracy around the globe because Vladimir Putin and Russia will not stop at Ukraine. They will continue marching if they are not stopped here.

This national security supplemental bill, this is not charity. We are not doing this simply out of the goodness of our hearts. This is in the best interests of Americans and American national security.

Let's break this down. By providing this support, we will be able to stop Russian from its march anywhere else in Europe.

We will be able to protect the 100,000 servicemen and -women, Americans and their families who live in Europe and work with our allies and who would be at great risk if Putin is not stopped here.

We also protect our largest trading partner in Europe and our largest security partner. Our economy and our businesses rely on a stable and prosperous Europe.

We would also be protecting the world's food supply and food prices, keeping food prices lower and making sure that food supplies are not interrupted. That is all the things that this bill will do.

Let's also talk about how this bill is structured and how it provides that support. It provides that support by spending over half of the money right here in the United States in U.S. businesses and on U.S. workers, from

places like Texas and North Carolina and Pennsylvania and Colorado, all throughout this Nation who will be building the equipment and supplies that we will be sending to our military, because that is another part of this.

Our military sends our old equipment to Ukraine, and Ukraine uses it with great effect on the battlefield, then the new stuff is kept by our military.

Let's break this down. We are supporting our economy. We are protecting our 100,000 troops. We are ensuring a stable and prosperous Europe. We are defeating the Russian military. We are ensuring food supplies. We are updating our own military stocks. We are infusing money in the U.S. defense industrial base and into our own workers and businesses. We are doing all of this for less than 5 percent of our annual defense budget.

That is a great deal for the American taxpayer. It is a great deal for the American people. We would be remiss if we didn't act now and take this up.

There are moments in history that will judge people and determine the course of the world. We are at one of those moments now.

I implore you. Bring this for a vote so we can ensure a stable and prosperous world and make sure it is one that our children and grandchildren want to grow up in.

Mr. LANGWORTHY. Mr. Speaker, I yield 2 minutes to the gentleman from New Jersey (Mr. KEAN), my friend and colleague.

Mr. KEAN of New Jersey. Mr. Speaker, I thank my colleague from New York for yielding me time.

Mr. Speaker, I rise in support of the rule providing for H.R. 7160, the SALT Marriage Penalty Elimination Act.

This crucial piece of legislation is aimed at providing much-needed tax relief to hardworking families across my home State of New Jersey and to many families across the United States.

This bill begins to address the issue of double taxation that New Jerseyans and countless families far and wide have been hindered by for nearly 7 years—7 years too long, Mr. Speaker.

□ 1230

We are trying to bring relief back home for the marriage penalty elimination. This will make an adjustment to the State and local tax deduction, specifically raising the cap from \$10,000 to \$20,000 for joint returns with adjusted gross income below \$500,000.

With this bill, we are acknowledging the economic challenges faced by our neighbors, ensuring that the tax burden is alleviated for those who need it the most.

New Jersey families need tax relief right now, and this specific approach to doubling the joint returns cap is a critical and necessary step to taking the tax burden off the backs of our neighbors.

The economic destruction of the SALT cap spares nobody. It deters

young families from purchasing their first home, and it denies seniors the ability to stay close to their roots and near family.

As a result, every industry across our great country suffers, and when that happens, no matter what your ZIP Code or your income, every individual is hurt in some measure.

Let me be clear, this legislation is the floor, not the ceiling, for the SALT relief that we can and must fight to deliver for New Jersey families.

To my colleagues on both sides of the aisle, we all represent different communities and districts. Let me remind each and every one of us that we all share the honor of representing hard-working Americans who play by the rules and simply want to be treated fairly.

The SPEAKER pro tempore (Mr. POSEY). The time of the gentleman has expired.

Mr. LANGWORTHY. Mr. Speaker, I yield an additional 15 seconds to the gentleman from New Jersey.

Mr. KEAN. Mr. Speaker, today, we must have the opportunity to come together with a united voice in this House for fairness. We can deliver immediate relief for those who need it. It would be a monumental win for millions of families across our country.

Ms. LEGER FERNANDEZ. Mr. Speaker, I remind everybody here that Democrats offered an amendment in the Rules Committee so that we could have fixed the SALT problem not just for tax year 2023, which is when you pay your taxes now in 2024, but fixed it for 2 years. If Republicans were really interested in solving this problem, they would have made sure that it got fixed for the 2 years.

Do you know what the Republican vote was? Unanimous. Every single one of my Republican colleagues on the Rules Committee said, no, we don't want a fix that would actually fix it for 2 years. We just want to get past this next election. We want to make sure that when people file their taxes now, as April 15 is coming up, that this is fixed. One year—they could have had it for 2. Every single one of them, even our New York colleague, voted “no.”

Mr. Speaker, I yield 3 minutes to the gentleman from New Jersey (Mr. PASCRELL).

Mr. PASCRELL. Mr. Speaker, let me remind everyone how we got here. State and local taxes were always deductible—State and local taxes—since the Civil War, before we even had a tax code, until the House Republicans and Mr. Trump stole the deduction in the 2017 Republican tax scam.

Do you remember that? It wasn't advertised as a tax increase. It was, furthermore, buried. Mr. Speaker, over \$600 billion was buried. Where did that money go? You know where it went.

Despite pervasive half-truths and outright lies, SALT has always been about the middle class. The \$10,000 cap Republicans imposed has been a heavy burden for middle-class families across

this Nation, and our public services relied on SALT absolutely.

All told, firefighters, police officers, first responders, teachers, mayors, county officials, and Governors have begged us to fix this.

Democrats passed a full repeal through this Chamber. We passed SALT relief numerous times. Over and over, we have been blocked. We have never given up, and we won't.

Multiple times this term, Ways and Means Republicans voted down an amendment which I put forth to raise the deduction and fix the marriage penalty. This is double taxation. I thought this was what we were trying to get rid of. Instead, they had a tax cut in 2017 where they hid getting rid of the deduction. Now, it is a \$10,000 minimum.

My amendment is the same as legislation put forth by Mr. LALOTA of New York, a Republican. When we tried a few weeks ago, every committee Republican voted “no.”

This badly flawed measure is a far cry from middle-class tax relief, and it is really the bare minimum we could do.

This certainly is no way to enact tax policy. This is no way to treat tens of millions of Americans and communities.

What we have before us is a fig leaf to paper over that Republicans opposed middle-class tax relief. I believe, in the election of 2018, this was one of the issues.

The SPEAKER pro tempore. The time of the gentleman has expired.

Ms. LEGER FERNANDEZ. Mr. Speaker, I yield an additional 15 seconds to the gentleman from New Jersey.

Mr. PASCRELL. Mr. Speaker, that fact should surprise no one, since it was Republicans that stole away that middle-class tax help in the first place.

This is a very critical issue, Mr. Speaker. I hope we address it sooner rather than later.

The SPEAKER pro tempore. Members are reminded to direct their remarks to the Chair.

Mr. LANGWORTHY. Mr. Speaker, I yield 3 minutes to the gentlewoman from California (Mrs. KIM).

Mrs. KIM of California. Mr. Speaker, I rise in strong support of the rule and the underlying bill, H.R. 7160, the SALT Marriage Penalty Elimination Act, to allow families to keep more of their hard-earned money in their pockets.

I thank my colleague, Representative LAWLER, for his leadership to introduce this bill and push for its consideration.

H.R. 7160 would eliminate the so-called marriage penalty on the State and local tax deduction for families who file their taxes jointly. Under the current tax code, married couples filing jointly are penalized and have the same SALT cap of \$10,000 as single filers.

H.R. 7160 doubles the SALT deduction cap for married couples to \$20,000 and does right by them.

Limited housing supply, high mortgage rates not seen in decades, and high housing costs are making it impossible for many first-time homebuyers to purchase a home and reach the American Dream.

The SALT cap is not and should not be a blue versus red issue. We are simply advocating for our constituents who want us to consider progrowth, profamily values and policies.

In my district, the median price of a home is over \$1 million. However, we can pass this rule today to allow us to provide much-needed tax relief and stop discriminating against families through the tax code.

H.R. 7160 will not mark the end of our fight to provide full SALT tax relief for our constituents. This is only the first step to get us there. I will always fight to make life more affordable for my constituents.

I also encourage my colleagues to consider the underlying resolution to condemn the Biden administration's disastrous energy policies and promote affordable sources of energy. I urge my colleagues to support the rule and the underlying bill and resolution. I urge my colleagues to support all of these measures.

Ms. LEGER FERNANDEZ. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, Mr. PASCRELL made a really important point, and that is that this problem arose and impacted middle-class Americans. That happened because Republicans and the Trump tax cuts didn't really much care about middle-class Americans. They didn't much care about working-class Americans.

In fact, as we know, the Trump tax cuts mostly benefited the wealthy. The Trump tax cuts highlight the priorities that we see in this Chamber between Republicans and Democrats because they imposed the SALT deduction cap for a reason.

They wanted to make sure that they could pass these tax cuts that, as you can see, benefited the richest Americans so much more than they did middle-class Americans. The magnitude is astounding.

Their goal of what they tried to do and what they did do back then worked. The top 0.1 percent had an average tax cut of \$193,000. What kind of cut did middle-income Americans receive? A paltry \$930. If you earned \$3 million or more a year, you got to keep an extra \$193,000. People who earned \$1 billion got to keep even more.

Do those millionaires and billionaires really need that help? Do you know who really needed that help? The middle class, which got \$930, that is barely \$77 a month.

These were their priorities. These remain their priorities, except for the fact that there are some election problems happening over there in New York, and they acknowledged it. A few of the New York Republicans helped them get their majority, so this is

what they are getting back for 1 year and 1 year only because they didn't want to vote for a 2-year fix.

Imagine what a middle-class family would have been able to do if they had gotten thousands of dollars of tax cuts. They would have been able to do some of the things we are talking about: buy a house, send their kids to college, go on a vacation, make sure that they didn't have to worry about the bills. Mr. Speaker, they could have bought 20 years' worth of groceries if we just allowed them to get what the rich got. But that didn't happen.

Democrat priorities are that we are always standing with the working class and not the wealthiest corporations and CEOs. We want to lower costs and grow the middle class.

H.R. 7160, you know, it is not solving the problem. It is not a permanent fix. It is not even a 2-year fix. When you guys get up and complain that this should not be a problem for us, we wanted to fix it for 2 years. You said no.

They just don't want to let us vote on things that are important. They don't want to let us vote on a 2-year fix. They don't want to let us vote on Ukraine funding, on emergency security issues that are about protecting our troops.

Let us vote on these issues. Let the House Members have a say.

Mr. Speaker, I reserve the balance of my time.

THE SPEAKER pro tempore (Mr. CAREY). Members are reminded to direct their remarks to the Chair.

Mr. LANGWORTHY. Mr. Speaker, I yield 2½ minutes to the gentleman from New York (Mr. D'ESPOSITO), my good friend and colleague.

Mr. D'ESPOSITO. Mr. Speaker, we have been in this Chamber for a few minutes now, and we have been reminded at least three times with fancy posters and words from my colleagues on the other side of the aisle about how we got here. Clearly, we know how we got here, and that is why we are trying to fix it.

We have also heard that, well, we don't want to support this because it is only 1 year, and we have heard offers of 2 years. We just got past the Super Bowl, and I am pretty confident that for every play in football, you don't get to throw a Hail Mary and score a touchdown or run a 90-yard run back into the end zone. Sometimes you need to make your way down the field in order to score that touchdown. That is exactly what we are trying to do here.

□ 1245

My constituents in New York's Fourth Congressional District sent me here to Congress to provide meaningful tax relief to local families, and the SALT Marriage Penalty Elimination Act will do exactly that. This important bill would double the State and local tax deduction for married couples from \$10,000 to \$20,000 for the 2023 tax year. This would allow middle-class

families to receive tax relief when they file this year.

The Tax Cuts and Jobs Act wrongly penalized married taxpayers as the \$10,000 cap was implemented for single taxpayers as well as married couples who filed jointly. Married couples were further penalized with the establishment of a \$5,000 SALT cap if these taxpayers filed separately.

The SALT Marriage Penalty Elimination Act fixes an anti-family policy and will help middle-class families across New York and the country.

Since my first day here in the House of Representatives, I advocated for lifting the SALT cap, including as current vice chair of the House SALT Caucus. This bill is an important first step to deliver needed tax relief for constituents and increasing or ultimately removing the SALT cap.

We have heard countless stories of Americans who are suffering from sky-high inflation due to the Biden administration's rising gas and grocery prices and out-of-control spending. We must advance these policies.

Just the other day, Leader JEFFRIES sent out a tweet that New York Republicans were sent here to provide SALT relief, and they have failed because it wasn't in the tax package. Mr. Speaker, it will be on the floor just today. We look forward to Leader JEFFRIES and others supporting this for New Yorkers and this country.

Ms. LEGER FERNANDEZ. Mr. Speaker, I yield myself such time as I may consume.

We have seen the Republicans kill a lot of their own rules. A record number of Republican rules have been killed on the floor of the House. I think it is a little too early to crow about getting this done when you don't know if you are going to get your Republican colleagues to vote for your own rule.

There is something else that is in this rule, and that is H. Res. 987. My colleagues like complaining a lot. They have a politics of grievance, but they don't actually solve the problem. They go on and on about various issues, like energy, immigration, other things, but they do not solve the problems. They don't actually pass laws. They don't take up the bills that actually would solve the problem.

That is what we are seeing today in H. Res. 987. It is just a bill of complaint. It is also not very accurate. They are complaining about President Biden's energy policies. Let's look at those energy policies.

The United States is producing a record 13.2 million barrels of crude oil per day, more than Russia or Saudi Arabia, more than any time during the Trump administration. We are also producing record amounts of natural gas.

H.R. 987 itself even notes that the U.S. became a global leader in LNG exports for the first time in 2023, which was under President Biden.

Moreover, oil and gas companies are reaping the benefits. In the last 2

years, we have seen record profits, \$196 billion one year and \$123 billion the next.

What we see a lot in this other resolution is complaining but not a good recitation of facts on the ground. The resolution also complains that there isn't enough domestic production of reliable and affordable energy.

Let's talk about affordable energy. When Democrats were in control last Congress, we and President Biden took historic action to spur clean energy development right here at home.

We know that clean energy helps stabilize prices because we are not subject to international price fluctuations. As we talked about earlier, as Representative CROW mentioned, one of the reasons we saw the surge in gas prices was because of Putin's war, yet we are not taking up the bipartisan security package that passed overwhelmingly in the Senate. If we want to look at ways of making sure that our international markets don't go crazy, let's address Putin's war.

They don't want to do that.

What we are doing at home is looking at that renewable energy because when we produce renewable energy here at home, we are not dependent on Saudi Arabia, and we are not dependent on Russia.

President Biden knows the importance of energy independence, and we are creating independence by weaning ourselves off of those international markets.

Let me tell you, we are doing that in New Mexico, because when we build in New Mexico, we bring down costs.

What are we doing in New Mexico? Last year, the Inflation Reduction Act created more than 170,000 clean energy jobs and provided \$369 billion in investments. Some of that went to New Mexico. I am going to give you a couple of examples from my own beautiful State.

It spurred \$1.4 billion in funding for clean energy projects to create at least 2,105 jobs.

In New Mexico, these clean energy jobs are also bringing to our State manufacturing jobs, like in Belen where we will be building wind towers. For the first time, we are creating manufacturing jobs in the United States.

Wind power and solar power are actually the cheapest electricity we can invest in. Our big companies know that, and they are investing in wind and solar.

Indeed, I recently met with Chevron representatives, and they told me excitedly about the plans they have to invest in clean energy, to invest in wind and solar.

Rather than pass a resolution that doesn't do anything but complain, I invite my Republican colleagues to work with Democrats to pass bills that bring down our energy costs while we invest in America's clean energy future here at home.

Help us build on progress we made last Congress so that we can grow the

middle class and lower costs for the American people. We can achieve both goals when you put people over politics.

Mr. Speaker, I reserve the balance of my time.

Mr. LANGWORTHY. Mr. Speaker, I yield 4 minutes to the gentleman from New York (Mr. LALOTA).

Mr. LALOTA. Mr. Speaker, let's add some honesty to the SALT conversation. I am from a blue State, and I am willing to concede to my red State colleagues especially that an increase in the SALT cap benefits blue States more than red States. There; I said it.

After all, it is the blue States with the highest State income taxes, sales taxes, and property taxes. At 10.9 percent, my State, New York, has the dubious distinction of having the highest taxes in this great Nation of ours.

As bloated and out of control as my State's spending and taxes are under one-party Democrat rule, it cannot be said truthfully that red States are subsidizing the blue States. The data demonstrates the opposite actually, that blue States like mine are giving far more to Washington than we get back. The opposite is true, that many red States get far more from Washington than they give.

As you can see from this chart, the home States of many of my Republican colleagues shown in red, who say SALT is a subsidy to blue States, are, in fact, the States that get much more from Washington than they give, Mr. Speaker.

Here in this chart, you can see that New York gets one of the worst returns on investment of our Federal dollars. It is the blue line down there. Yet, many red States are at the top of this list whose taxpayers are getting much more from Washington than they are giving.

Mr. Speaker, States like New York are not asking for a bailout. We are simply asking to break even. Many of my colleagues are correct to say a large part of the problem starts in Albany. Sadly, I live in that reality, and I know better than to rely on Albany Democrats to try and improve the lives of the average New Yorker. Why do you think so many are fleeing my State for States like Texas and Florida? It is not just for the weather, Mr. Speaker.

Second, I want to address some serious intellectual dishonesty and rewriting of history by my Democrat colleagues.

Mr. Speaker, Democrats had complete control of Washington for 2 years, the House, the Senate, and the White House, yet they have never signed any SALT relief into law, even though they passed several massive omnibus and reconciliation bills. They failed their constituents and mine and embarrassed themselves and are now trying to blame blue State Republicans, even though we are clearly fighting tooth and nail to deliver some sort of relief.

When they had majorities and the White House, why didn't Speaker

PELOSI and New York's own Leader SCHUMER take action to deal with this issue?

Mr. Speaker, this is a political talking point for Democrats but a serious policy item for me and my fellow New York Republicans. Restoring the SALT deduction is not just a matter of tax policy for Long Island families. It is a crucial step toward ensuring economic fairness, supporting the middle class, and sustaining vibrant communities. The lack of a meaningful SALT deduction hurts my constituents, and we must address this injustice.

Since so many of my Democrat colleagues have been so passionate about this issue, I am sure they will have no issue, Mr. Speaker, voting to advance this legislation and voting in favor of the rule.

Mr. Speaker, I urge all my colleagues from both sides of the aisle to support the combined rule.

Ms. LEGER FERNANDEZ. Mr. Speaker, I yield myself such time as I may consume.

Give me a break, really. Republicans caused this problem. When Republicans were in complete control, they created the problem that that chart just highlighted. Everybody is paying for that. They created a problem where the middle class—I don't use that kind of language, but you know what I would have said—where the middle class really did not benefit, because they were prioritizing the rich. Now they are scolding us? You have to be kidding.

In 2019, when Democrats took control of the House, what did they do? They passed a fix to the SALT problem. It went over to the Senate, and MITCH MCCONNELL killed it. The Senate, remember, was 50/50, so we needed 10 Republican votes to get things across. We needed 9 Republican votes. We needed Republican votes to get things over. Republicans were not willing to fix things over there.

Our priorities have always been the middle class. Their priorities were the rich, and that is why we have this problem in the first place.

Mr. Speaker, I ask unanimous consent to include in the RECORD a 2023 Center for American Progress report titled: "Biden Tax Proposals Would Correct Inequities Created by Trump Tax Cuts and Raise Additional Revenues."

The SPEAKER pro tempore. Is there objection to the request of the gentleman from New Mexico?

There was no objection.

[From the Center for American Progress, Apr. 14, 2023]

BIDEN TAX PROPOSALS WOULD CORRECT INEQUITIES CREATED BY TRUMP TAX CUTS AND RAISE ADDITIONAL REVENUES

(By Jean Ross)

Key members of the new U.S. House of Representatives Republican majority have announced their intention to permanently extend the Tax Cuts and Jobs Act (TCJA), which the Republican-controlled Congress enacted in 2017. Signed into law by then-President Donald Trump, the TCJA slashed taxes for corporations and the wealthy and on the estates the wealthy pass on to their

heirs. The law permanently cut the corporate tax rate and changed the way the United States imposes taxes on multinational corporations. It also included a temporary reduction in personal income tax rate along with other personal income tax changes that expire at the end of 2025. Overall, the measure was projected to increase the federal deficit by about \$1.9 trillion over 10 years, according to the nonpartisan Congressional Budget Office. The wealthiest 5 percent of households received nearly half—42.6 percent—of the Trump tax cuts, with the top 0.1 percent receiving an average tax cut of \$193,380 in 2018.

Nearly all of the TCJA's personal income tax changes sunset at the end of 2025. By including a sunset date, the bill was able to move through the Senate with no support from members of the Senate minority. This allowed the Senate to consider the bill using the reconciliation process, which requires that a measure not increase the deficit over the long term and that it fit within the reconciliation instructions—in this case, within the maximum deficit increase allowed by the budget resolution passed by the House and the Senate. Congressional leaders included an expiration date as a means to game the rules designed to impose fiscal discipline, as demonstrated by the fact that the vast majority of House Republicans approved a measure making the TCJA's individual tax cuts permanent less than one year after the TCJA was signed into law.

As part of his fiscal year 2024 budget proposal, President Joe Biden introduced a set of tax proposals that would reform and reverse some of the changes made by the TCJA and take ambitious steps toward ensuring that income from wealth is taxed comparably to that from work. Taken as a whole, the Biden proposal would substantially improve the equity of the nation's tax code while raising revenues to support investments that will advance economic growth and opportunities and the well-being of American families. This issue brief examines and contrasts between the two sets of proposals, which offer starkly different visions for the future on the nation's tax laws.

THE TCJA PROVIDED MASSIVE TAX CUTS FOR THE WEALTHY

The TCJA made sweeping changes to the nation's tax laws—including some for low- and middle-income households—that provided the largest tax cuts to the wealthy. The law included four major changes expiring at the end of 2025 that were overwhelmingly tilted to high-income Americans:

Cutting the top tax rate: The TCJA cut the top personal income tax rate from 39.6 percent to 37 percent on taxable income of more than \$600,000 for married couples or \$500,000 for single people or heads of household. The lowering of the top tax rate had no impact on the taxes paid by a middle-income household but did, for example, provide a \$119,918 tax cut to a married couple with \$5 million in taxable income in 2018.

Creating a new pass-through loophole: The TCJA allows owners of partnerships, limited liability companies, and other so-called pass-through businesses to escape tax on 20 percent of their income. Pass-through business income has skyrocketed in recent decades and is highly concentrated at the top of the income scale. From 1979 to 2019, total business income received by the top 1 percent of households rose nearly sixfold (587 percent). By contrast, labor income—wages and salaries—increased by 248 percent, and capital gains and other capital income, which accounts for the largest fraction of income received by the top 1 percent, rose by 152 percent. The 20 percent deduction effectively reduces the top rate on pass-through income

for owners in qualifying industries from 37 percent to 29.6 percent. As a result, a married architect with \$300,000 in taxable income from a pass-through business would pay \$13,157 less in personal income taxes than a person with the same amount of wage and salary income in 2022. Recent research by economist Lucas Goodman and colleagues analyzing administrative tax data found “no evidence of any immediate ‘real’ responses to section 199A in terms of investment, employment, or wages.

Dramatically reducing the alternative minimum tax (AMT): The AMT was designed to ensure that higher-income people who claim certain tax breaks pay at least some minimum amount of personal income tax. Prior to the TCJA, the AMT worked as a partial backstop; however, its ability to ensure that the wealthiest paid a minimum amount of tax was limited by the fact that it did not apply to income from either realized or unrealized capital gains. The TCJA substantially weakened the AMT by increasing the amount of income exempt from the tax from \$86,200 to \$109,400 for married taxpayers and from \$55,400 to \$70,300 for single filers. It also increased the income level—where the exemption begins to phase out—from \$164,100 for married couples and \$123,100 for single people to \$1 million and \$500,000, respectively, and indexed the exemption for inflation going forward. Taken together, these changes substantially limited the ability of the AMT to ensure that households claiming certain tax preferences paid at least a minimum amount of tax and dramatically reduced the number of households affected by the AMT. The Tax Policy Center, for example, projected that the number of AMT taxpayers fell from more than 5 million in 2017 to just 200,000 in 2018.

Lowering taxes on inherited wealth: The TCJA doubled the amount of wealth that can be passed on tax-free to heirs. The exemption, which was \$11 million per couple in 2017, is now \$25.8 million and is indexed for inflation. This change contributed to a reduction in the number of estates with any tax liability by roughly half, from 5,185 in 2017 to 2,584 in 2021.

Taken as a whole, the TCJA slashed the taxes of the wealthiest 0.1 percent of Americans by an average of \$193,380 in its first year of implementation—more than 200 times the average \$930 reduction for households in the middle fifth of the income distribution.

THE TCJA PERMANENTLY SLASHED TAXES FOR PROFITABLE CORPORATIONS

The 2017 law slashed the corporate tax rate from 35 percent to 21 percent and shifted the United States to a territorial system of taxing the income of multinational corporations, which exempts certain offshore income from tax. Unlike the changes to personal income taxes, nearly all the corporate law changes were made permanent, signaling their importance to the drafters of the law. To date, there is little evidence that the corporate tax changes boosted investment or employment, as promised by the law's proponents, or that the changes aimed at stemming offshore profit shifting have managed to do so.

Wealthy households also disproportionately benefited from the tax rate cut and other corporate tax changes in the bill, which increased corporations' after-tax rates of return. In 2019, the most recent year for which data are available, the wealthiest 1 percent of U.S. households owned 38 percent of overall equity holdings. Foreigners, who owned 40 percent of US corporate equity in 2020, also benefited significantly from the reductions as the corporate tax.

While the House Republican leadership's approach would entrench the costly and re-

gressive corporate tax cuts enacted in 2017, President Biden's fiscal year 2024 budget would take steps to unwind them. The corporate minimum tax enacted as part of the 2022 Inflation Reduction Act is designed to ensure that large and very profitable corporations pay at least some minimum amount of tax, however far corporate taxes remain below their pre-TCJA level. President Biden's fiscal year 2024 budget proposal would modestly raise the corporate tax rate from 21 percent to 28 percent. And it would make important changes to the system of taxing profits of multinational corporations that would bring the United States into compliance with the Organization for Economic Cooperation and Development's two-pillar framework, which establishes a global minimum tax on very large multinational corporations and penalizes profit shifting to low-tax jurisdictions.

EXTENDING THE TCJA'S TEMPORARY PROVISIONS WOULD BE COSTLY AND OVERWHELMINGLY BENEFIT THE WEALTHY

While the temporary provisions of the TCJA will mostly expire at the end of 2025, a number of House Republicans have already announced their desire to make the temporary changes permanent without offsetting these changes' cost. Doing so would substantially add to the United States' fiscal challenges by lowering tax revenues by about \$3.1 trillion from 2027—the first full year that the changes would take effect—through 2036, equivalent to slightly less than 1 percent of gross domestic product (GDP). The additional cost of extension would come on top of the ongoing cost of the permanent changes contained in the bill, nearly all of which reduced corporate and other business taxes. The 2017 law changes, along with those from the tax cuts originally enacted under President George W. Bush, substantially increased the federal debt and are the major source of the rise in the U.S. debt ratio: the ratio of debt to GDP.

Making the 2017 changes permanent would also compound the damage done to the fairness of the tax code by extending large tax breaks for the wealthy and exacerbating inequities that enable them to shelter large shares of their income from taxation. The top 0.1 percent of households would receive an average tax cut more than 175 times the size of that received by middle-income families, on average—\$175,710 as compared with \$990, respectively, in 2026—and the poorest fifth of households would receive, on average, just \$100. Moreover, high-income households would continue to benefit from the already permanent corporate tax cuts discussed above.

BIDEN TAX PROPOSALS WOULD INCREASE TAXES ON THE WEALTHY, EXPAND TAX CREDITS FOR WORKERS AND FAMILIES WITH CHILDREN

President Biden's fiscal year 2024 budget includes a set of proposals that would reverse many of the TCJA's tax cuts for the wealthy and reform how the tax code treats income from unrealized gains. The Biden budget would also restore the child tax credit's full refundability and expand the credit from \$2,000 per child to \$3,000 per child for children age 6 and older and to \$3,600 per child for children younger than 6 years old. Taken as a whole, these proposals would, on average, result in lower taxes for the bottom 90 percent of the income distribution while significantly increasing taxes on the top 1 percent. Specifically, the president's budget proposal would:

Restore the top 39.6 percent tax rate for married couples with taxable income of more than \$450,000 and single earners with taxable income above \$400,000. The TCJA lowered the top rate to 37 percent.

Equalize the tax rate on capital income with the rate on work for millionaires. Cur-

rently, long-term capital gains and qualified dividends are taxed at a rate of 20 percent. The new rate would only apply to the extent that the taxpayer's taxable income exceeds \$1 million (\$500,000 for married people filing separately) and would be indexed for inflation after 2024.

End the so-called stepped-up basis at death for assets that are passed on to heirs by taxing capital gains at death or the date of transfer. The proposal would also impose a 25 percent minimum tax on the total income of taxpayers with wealth exceeding \$100 million. The tax would apply to income from unrealized capital gains and would function as a pre-payment of the tax that would ultimately be owed when the gain is recognized at sale or death. Taken together, these provisions would close loopholes that currently allow the very wealthy to avoid ever paying taxes on appreciated investments.

Stem the abuse of tax-preferred retirement accounts by the wealthy. The president's proposal would impose a minimum distribution requirement on tax-favored retirement account balances exceeding \$10 million. It would also limit the ability of the wealthy to use so-called mega IRAs to avoid paying capital gains taxes and to avoid paying estate taxes on amounts passed on to wealthy heirs.

Close the carried interest loophole that allows investment fund managers to treat most of their income as capital gains—which are taxed at a lower rate—rather than wage and salary income. The change would apply to individuals with taxable incomes above \$400,000.

Close loopholes in the net investment income tax (NIIT) that benefit high-income taxpayers with pass-through business income, ensuring that all pass-through business income is treated consistently with other investment earnings of high-income individuals. The president would also increase the NIIT and related Medicare payroll tax rate by 1.2 percentage points for those with more than \$400,000 of income and dedicate the entire proceeds of the tax to boost the solvency of the Medicare Hospital Insurance Trust Fund.

The TCJA doubled the size of the child tax credit from \$1,000 to \$2,000 per child, made the credit partially refundable, and phased it in faster, so that families whose incomes were too low to receive the benefit of the credit could receive some assistance. It also extended eligibility to higher-income families. These changes all expire at the end of 2025.

In 2021, the American Rescue Plan (ARP) temporarily increased the credit for one year only to \$3,600 per child up to age 6 and to \$3,000 per child aged 6–17. Importantly, the ARP made the credit fully refundable and removed the income phase-in, making it fully available to families, including those with little or no income, who previously received a partial credit or no benefit at all. The ARP also allowed families to receive up to half of their credit as a monthly payment, making it available to help meet ongoing living expenses such as rent and groceries. The ARP's expansion, which applied for one year only, resulted in a historic reduction in child poverty, lifting 2.1 million children out of poverty in the United States.

The president's proposal would restore the size of the credit to its ARP level, make it fully refundable, and establish a monthly payment mechanism. These changes would apply in 2023 through 2025 and correct a flaw that left families who could benefit most from the expanded credit with little or no assistance and help sustain the reduction in child poverty observed in 2021.

THE BIDEN BUDGET PROPOSALS ADDRESS FLAWS
IN U.S. TAX SYSTEM THAT ALLOW THE
WEALTHIEST TO AVOID TAXES

The president's proposed minimum tax would address flaws that allow the nation's very wealthiest families to pay a lower tax rate than middle-income families or even then slightly less wealthy counterparts. Recent research examines the impact of provisions of the tax law that provide preferential treatment for investment income and the fact that this income goes untaxed until an asset is sold. Taken together, these factors allow the wealthy to pay low tax rates year after year and, in many instances, to avoid paying tax altogether.

Using a broader measure of earnings that includes income from unsold stock, economists Greg Leiserson and Danny Yagan estimated the average individual tax rate paid by the United States' 400 wealthiest families and found that for the period from 2010 to 2018, they paid an average tax rate of 8.2 percent. This analysis takes into account the benefits the wealthy receive from the assets they own, as well as the tax preferences provided to realized and unrealized investment income.

A separate analysis by Martin Sullivan, using only income reported for tax purposes, compared the taxes paid by the super-wealthy—those earning more than \$10 million—versus their modestly wealthy counterparts and found the federal income tax to be progressive up until the very-highest incomes. This analysis cites the wealthiest individuals' very high share of income from tax-preferred capital gains and dividends as the reason for the sizeable drop in their average tax rates. These households had adjusted gross incomes (AGI) of more than \$10 million but paid a rate that was lower than that paid by those reporting \$1 million to \$10 million in AGI. Tax-favored capital gains and dividends accounted for the majority of the income of the superwealthy—57.8 percent in 2020, as compared with 37.6 percent for those with incomes of \$5 million to \$10 million and less than 4 percent for those with incomes below \$200,000. The author of the study notes that the disparity would be even more significant if the income from unrealized gains is taken into account, saying:

Perhaps the absence of unrealized gain from the tax base wouldn't be such a big deal if working folks and the rich all had unrealized gains proportionate to their taxable income. But nothing could be further from the truth. Most working folks have relatively small or nonexistent unrealized gains (except for gains on their personal residences). For the superrich, unrealized gains routinely account for an overwhelmingly large proportion of their wealth accumulation.

CONCLUSION

Congress should not extend the 2017 Trump tax cuts. In fact, debate over the law's future should revisit and reform its permanent changes to corporate tax law that have failed to deliver on their promises and that endanger the nation's fiscal future. In contrast, President Biden's fiscal year 2024 tax proposals outline an alternative vision that helps ensure that the wealthy and very large profitable corporations pay a more equitable share of taxes, supports families with children, and raises revenues to support critical investments and fiscal stability.

Ms. LEGER FERNANDEZ. Mr. Speaker, this report details the massive tax breaks that the Trump and Republican 2018 tax bill primarily benefited the wealthiest Americans, and we constantly hear them want to make it permanent. We constantly hear them say: Oh, those were the greatest things,

except for when they need to have a couple of their Members get reelected. We are looking for a repeat of what we saw yesterday.

Mr. Speaker, I reserve the balance of my time.

Mr. LANGWORTHY. Mr. Speaker, I yield 3 minutes to the gentleman from New York (Mr. MOLINARO).

Mr. MOLINARO. Mr. Speaker, imagine spending so much time and so much energy and so much air opposing that which one actually supports. I have sat here for a few moments, and I have listened to my colleague across the aisle suggest they didn't break it and therefore they should be under no obligation to fix it; that for years they have been trying to remedy this problem, but it is the other side of the aisle's fault and therefore we won't take this next step forward. Imagine that is your argument.

I wasn't here when the SALT cap was established. I opposed it in local government, mostly because I know that middle-class families in upstate New York are being—I will use the language; pardon me—screwed by decisions of State government, decisions out of their control.

Let's talk about what this bill does. This is a very simple effort to ensure tax fairness for working families. Last week, the House came together and recognized commonsense tax relief is a shared priority between both parties. I was proud to support the bipartisan bill that helped parents and small businesses weather rising costs, but we left low-hanging fruit on the table, a simple incremental success. Right now, married couples are unfairly and arbitrarily punished with the SALT deduction in a way that matches almost no other facet of the tax code.

Let's make one thing clear. We are not talking about the wealthiest of New Yorkers that are being impacted here. I am talking about families and parents in towns and communities like Vestal, Dryden, and Hudson, upstate communities that most don't know, but they struggle every day, they are barely getting by because they are being slammed by property taxes and State taxes. These are not individuals who choose to be overtaxed. They were forced to by Democrats and one-party rule in the State of New York.

□ 1300

These folks are struggling every day to make ends meet, and they are having many difficult choices to make between childcare, groceries, and their mortgage all because they get taxed twice on their incomes. This bill doesn't solve the entire problem, and my colleague knows it. This bill doesn't undo the damage that we both agree existed.

Nonetheless, my colleague is faced with one important question: Will they support an effort to undo this one piece of unfairness?

Double the SALT cap for married couples, eliminate the arbitrary mar-

riage penalty, and free up working families' budgets to invest in their kids and their local economies. This isn't about what happened then, and it is not about who broke it. It is whether or not we can find, as we did last week, the commonality to begin to fix it.

Ms. LEGER FERNANDEZ. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, the Republicans' fix needs a fix. Really. They are proposing that instead of actually fixing the SALT problem, they keep trying to say: Oh, it is all right for us to do just a teeny, tiny, little bit just as long as we can get reelected, because if they really wanted to fix it, then they would have at least taken it up and raised it in committee, had a good debate, and brought it to the floor with a robust fix that actually makes a difference not just for an election year.

I might remind everybody, again, that in the Rules Committee, JOE NEGUSE, a member of the Rules Committee, proposed that this SALT fix actually go for 2 years so that it would be consistent with the other tax cuts that Trump did. They didn't want that.

The other thing that the amendment does was strike \$20,000 and half \$30,000. They didn't want that either. Every single Republican voted against it. Every single Republican voted against having this goal for 2 years.

Why?

It was because that wasn't part of the deal. They don't need it after November, I guess. They only need it for this November.

Is that it?

Once November goes by, their constituents don't need another year of tax relief with regard to this deduction?

Why would they vote against that?

I have no idea why they would not let the Members on the floor of the House decide whether this bill should go for 2 years.

Mr. Speaker, I reserve the balance of my time.

Mr. LANGWORTHY. Mr. Speaker, I yield 2½ minutes to the gentleman from Maryland (Mr. HARRIS).

Mr. HARRIS. Mr. Speaker, this bill is about fairness. I do want to mention, though, the memory is a little short on the other side of the aisle. The Tax Cuts and Jobs Act where this was implemented was passed on reconciliation. It only required a simple majority.

Moreover, the Democrats when they passed the Inflation Reduction Act depended on only a simple majority. They could easily have put their recommended SALT cures into that bill. It absolutely fits in with reconciliation which are budgetary items. That is what this is. Nonetheless, they chose not to.

So one has to ask: Why did they choose to spend \$1 trillion on expensive green energy projects and not yield tax relief to their own constituents?

I can't answer that, only they can. Nevertheless, let's set the record

straight. The Democrats had the opportunity to do whatever they wanted to on SALT. They complained about it for years. They could have fixed it. They choose not to. They deliberately chose not to in a vehicle that only required a simple majority.

So this is about fairness.

Mr. Speaker, when we passed that in the Tax Cuts and Jobs Act—one of the greatest stimuli to the American economy ever—we, interestingly, chose not to inflation index that \$10,000. Now, thanks to Bidenflation, it should be around \$15,000.

So our decision is that even just to make it fair for inflation caused by President Biden and his policies, we could have chosen to just raise it \$15,000, but, no, we did, I think, what was the right thing to do, which is to say that there is no penalty to a family, because on this side of the aisle we actually think the idea of family is pretty good for this country. We don't want to disincentivize it.

We decided we would take and just remove what I would call the marriage penalty from this. I think it is the right decision.

One of the gentlemen who supports this mentioned that this goes far beyond blue States. This goes into States where, because of Bidenflation, housing prices have gone up, and, Mr. Speaker, I guarantee you, those property taxes are going to go up for a variety of reasons.

The time to do this is now, it is appropriate, and I fully support the rule.

Mr. LANGWORTHY. Mr. Speaker, I reserve the balance of my time.

Ms. LEGER FERNANDEZ. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, we just have to keep saying it over and over again: How dare the majority scold us for not fixing a problem that they created. How dare they scold us, and how dare they actually even think about it when they don't want to fix the problem.

The majority's fix needs fixing. Let's move on.

I was flabbergasted when I heard my colleagues say that the Trump tax cuts, which benefited the wealthy, the superwealthy, the millionaires, and the billionaires, were the greatest stimulus ever. They were actually not.

Mr. Speaker, I call Members' attention to a report titled: "The Biden Tax Proposals Would Correct Inequities Created By Trump Tax Cuts and Raise Additional Revenues."

Mr. Speaker, what this report shows is that it wasn't the greatest stimulus, indeed, that with the Trump tax cuts, revenue plummeted from the expected.

Those Trump tax cuts are the reason we have the deficits, which is what they always usually complain about.

Mr. Speaker, I reserve the balance of my time.

Mr. LANGWORTHY. Mr. Speaker, I reserve the balance of my time.

Ms. LEGER FERNANDEZ. Mr. Speaker, I yield myself the balance of my time to close.

Mr. Speaker, it is clear that today's legislative calendar highlights the very distinct differences in priorities and values between Democrats and Republicans.

Democrats are committed to putting people over politics. We are dedicated to lowering costs for everyday Americans, to raising the middle class, to growing that middle class, and to investing in our communities.

On the other hand, the Republicans don't have much of an agenda other than chaos and trying to win the next election.

The SALT Marriage Penalty Elimination Act is a Band-Aid on a wound Republicans inflicted on the American people when they passed the Trump tax cuts. It is not the kind of emergency that should be taking up our time when we don't have a budget, when we can't pay our bills in a couple of weeks, and when we have Putin possibly winning the war in Ukraine.

Be that as it may, here we are taking that up and taking up a nonbinding resolution about the President's energy policies that ignore how much we have invested in clean energy, how many jobs we have created in the energy sector, and how we are lowering prices.

That is putting people and our planet first.

Their nonbinding resolution does nothing. Republicans keep taking up our time doing nothing on this House floor. We should be on the House floor this week talking about funding the government.

The American people deserve more than the political stunts and the partisan gridlock that comes out of this wonderful, beautiful people's House. It was in this people's House last Congress that we got so much done.

We invested in our infrastructure, we invested in our communities, and we saved America from the economic catastrophe that we were facing coming out of a pandemic. We did so much then, and we have done so little now. What a contrast.

Be that as it may, in the face of chaos and dysfunction, I and everybody in my Democratic Caucus remain steadfast in our commitment to progress and prosperity for all Americans.

The bills that we will be taking up if this rule passes—if this rule passes, they keep defeating their rules—they won't be doing that. This is a teeny, tiny, little Band-Aid on a big, open wound. This rule is all about politics and not about people.

Let's reject the rule and put people over politics.

Mr. Speaker, I urge my colleagues to oppose the previous question and the rule, and I yield back the balance of my time.

Mr. LANGWORTHY. Mr. Speaker, I am prepared to close, and I yield myself the balance of my time.

Today, we have heard plenty of arguments and weak accusations pushing back on a necessary piece of legislation

that provides relief for hardworking, middle-class Americans crushed by an economy racked with inflation and gouged by the failed tax-and-spend policies of State governments like my own State of New York.

These aren't the richest of Americans we are talking about here, these are everyday families who just want to achieve the American Dream in an economy ravaged by skyrocketing costs and State and local governments that play to the whims of the radical left. Congress has an opportunity today to make a straightforward, reasonable fix that will make an enormous difference in the finances and futures of these hardworking Americans in States across this great country.

Mr. Speaker, we also have the opportunity to send a powerful message from this Chamber today to the Biden administration and to the world that Congress does not endorse and, in fact, condemns the President's decision to bring our Nation's LNG exports to a screeching halt.

Mr. Speaker, I strongly urge the passage of this rule.

Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore (Mr. MOOLENAAR). The question is on ordering the previous question.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Ms. LEGER FERNANDEZ. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

PROVIDING FOR CONSIDERATION OF H.R. 7176, UNLOCKING OUR DOMESTIC LNG POTENTIAL ACT OF 2024

Mr. RESCHENTHALER. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 1009 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 1009

Resolved, That upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 7176) to repeal restrictions on the export and import of natural gas. All points of order against consideration of the bill are waived. The bill shall be considered as read. All points of order against provisions in the bill are waived. The previous question shall be considered as ordered on the bill and on any amendment thereto to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Energy and Commerce or their respective designees; and (2) one motion to recommit.

The SPEAKER pro tempore. The gentleman from Pennsylvania is recognized for 1 hour.