

(Mr. SESSIONS) was added as a cosponsor of S. 1500, a bill to declare the November 5, 2009, attack at Fort Hood, Texas, a terrorist attack, and to ensure that the victims of the attack and their families receive the same honors and benefits as those Americans who have been killed or wounded in a combat zone overseas and their families.

S. 1591

At the request of Mrs. HAGAN, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 1591, a bill to amend the Internal Revenue Code of 1986 to allow the work opportunity credit to small businesses which hire individuals who are members of the Ready Reserve or National Guard, and for other purposes.

S. 1659

At the request of Mr. DURBIN, the name of the Senator from Massachusetts (Ms. WARREN) was added as a cosponsor of S. 1659, a bill to amend the Higher Education Act of 1965 regarding proprietary institutions of higher education in order to protect students and taxpayers.

S. 1691

At the request of Mr. TESTER, the name of the Senator from North Dakota (Ms. HEITKAMP) was added as a cosponsor of S. 1691, a bill to amend title 5, United States Code, to improve the security of the United States border and to provide for reforms and rates of pay for border patrol agents.

S. 1738

At the request of Mr. CORNYN, the name of the Senator from Wisconsin (Mr. JOHNSON) was added as a cosponsor of S. 1738, a bill to provide justice for the victims of trafficking.

S. 1828

At the request of Mr. DONNELLY, the name of the Senator from Arizona (Mr. MCCAIN) was added as a cosponsor of S. 1828, a bill to amend the Truth in Lending Act to modify the definitions of a mortgage originator and a high-cost mortgage.

S. 1908

At the request of Mr. CORNYN, the names of the Senator from Georgia (Mr. CHAMBLISS) and the Senator from Utah (Mr. HATCH) were added as cosponsors of S. 1908, a bill to allow reciprocity for the carrying of certain concealed firearms.

S. 1956

At the request of Mr. SCHATZ, the name of the Senator from West Virginia (Mr. ROCKEFELLER) was added as a cosponsor of S. 1956, a bill to direct the Secretary of Defense to review the discharge characterization of former members of the Armed Forces who were discharged by reason of the sexual orientation of the member, and for other purposes.

S. 1982

At the request of Mr. SANDERS, the names of the Senator from Minnesota (Mr. FRANKEN) and the Senator from Montana (Mr. WALSH) were added as

cosponsors of S. 1982, a bill to improve the provision of medical services and benefits to veterans, and for other purposes.

S. 1999

At the request of Mr. GRAHAM, the name of the Senator from Minnesota (Mr. FRANKEN) was added as a cosponsor of S. 1999, a bill to amend the Servicemembers Civil Relief Act to require the consent of parties to contracts for the use of arbitration to resolve controversies arising under the contracts and subject to provisions of such Act and to preserve the rights of servicemembers to bring class actions under such Act, and for other purposes.

S. 2021

At the request of Ms. CANTWELL, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was added as a cosponsor of S. 2021, a bill to amend the Internal Revenue Code of 1986 to modify the incentives for the production of biodiesel.

S. 2036

At the request of Mr. HARKIN, the name of the Senator from New Hampshire (Ms. AYOTTE) was withdrawn as a cosponsor of S. 2036, a bill to protect all school children against harmful and life-threatening seclusion and restraint practices.

S. CON. RES. 7

At the request of Mr. MORAN, the name of the Senator from Kentucky (Mr. MCCONNELL) was added as a cosponsor of S. Con. Res. 7, a concurrent resolution expressing the sense of Congress regarding conditions for the United States becoming a signatory to the United Nations Arms Trade Treaty, or to any similar agreement on the arms trade.

S. RES. 348

At the request of Mr. BURR, the names of the Senator from Texas (Mr. CRUZ) and the Senator from Ohio (Mr. PORTMAN) were added as cosponsors of S. Res. 348, a resolution expressing support for the internal rebuilding, resettlement, and reconciliation within Sri Lanka that are necessary to ensure a lasting peace.

S. RES. 355

At the request of Mr. GRAHAM, the names of the Senator from West Virginia (Mr. MANCHIN) and the Senator from Texas (Mr. CRUZ) were added as cosponsors of S. Res. 355, a resolution calling on the Government of the Islamic Republic of Afghanistan to cease the extra-judicial release of Afghan detainees, carry out its commitments pursuant to the Memorandum of Understanding governing the transfer of Afghan detainees from the United States custody to Afghan control and to uphold the Afghan Rule of Law with respect to the referral and disposition of detainees.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. CORNYN:

S. 2039. A bill to amend the Internal Revenue Code of 1986 to require that ITIN applicants submit their application in person at taxpayer assistance centers, and for other purposes; to the Committee on Finance.

Mr. CORNYN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 2039

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

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "ITIN Reform Act of 2014".

#### SEC. 2. REQUIREMENTS FOR THE ISSUANCE OF ITINS.

(a) IN GENERAL.—Section 6109 of the Internal Revenue Code of 1986 is amended by adding at the end the following:

"(i) SPECIAL RULES RELATING TO THE ISSUANCE OF ITINS.—

"(1) IN GENERAL.—The Secretary may issue an individual taxpayer identification number to an individual only if the requirements of paragraphs (2) and (3) are met.

"(2) IN-PERSON APPLICATION.—The requirements of this paragraph are met if, with respect to an application for an individual taxpayer identification number—

"(A) the applicant submits an application in person, using Form W-7 (or any successor thereof) and including the required documentation, at a taxpayer assistance center of the Internal Revenue Service, or

"(B) in the case of an applicant who resides outside of the United States, the applicant submits the application in person to an employee of the Internal Revenue Service or a designee of the Secretary at a United States diplomatic mission or consular post, together with the required documentation.

"(3) INITIAL ON-SITE VERIFICATION OF DOCUMENTATION.—The requirements of this paragraph are met if, with respect to each application, an employee of the Internal Revenue Service at the taxpayer assistance center, or the employee or designee described in paragraph (2)(B), as the case may be, conducts an initial verification of the documentation supporting the application submitted under paragraph (2).

"(4) REQUIRED DOCUMENTATION.—For purposes of this subsection—

"(A) required documentation includes such documentation as the Secretary may require that proves the individual's identity and foreign status, and

"(B) the Secretary may only accept original documents.

"(5) EXCEPTIONS.—

"(A) MILITARY SPOUSES.—Paragraph (1) shall not apply to the spouse, or the dependents, without a social security number of a taxpayer who is a member of the Armed Forces of the United States.

"(B) TREATY BENEFITS.—Paragraph (1) shall not apply to a nonresident alien applying for an individual taxpayer identification number for the purpose of claiming tax treaty benefits.

"(6) TERM.—

"(A) IN GENERAL.—An individual taxpayer identification number issued after the date of the enactment of this subsection shall be valid only for the 5-year period which includes the taxable year of the individual for which such number is issued and the 4 succeeding taxable years.

"(B) RENEWAL OF ITIN.—Such number shall be valid for an additional 5-year period only

if it is renewed through an application which satisfies the requirements under paragraphs (2) and (3).

“(C) SPECIAL RULE FOR EXISTING ITINS.—In the case of an individual with an individual taxpayer identification number issued on or before the date of the enactment of this subsection, such number shall not be valid after the earlier of—

“(i) the end of the 3-year period beginning on the date of the enactment of this subsection, or

“(ii) the first taxable year beginning after—

“(I) the date of the enactment of this subsection, and

“(II) any taxable year for which the individual (or, if a dependent, on which the individual is included) did not make a return.”.

(b) INTEREST.—Section 6611 of such Code is amended by redesignating subsection (h) as subsection (i) and by inserting after subsection (g) the following new subsection:

“(h) SPECIAL RULE RELATING TO ITINS.—Notwithstanding any other provision of this section, no interest shall be allowed or paid to or on behalf of an individual with respect to any overpayment until 45 days after an individual taxpayer identification number is issued to the individual.”.

(c) AUDIT BY TIGTA.—Not later than two years after the date of the enactment of this Act, and every two years thereafter, the Treasury Inspector General for Tax Administration shall conduct an audit of the program of the Internal Revenue Service for the issuance of individual taxpayer identification numbers pursuant to section 6109(i) of the Internal Revenue Code of 1986. The report required by this subsection shall be submitted to the Congress.

(d) EFFECTIVE DATE.—

(1) SUBSECTION (a).—The amendment made by subsection (a) shall apply to requests for individual taxpayer identification numbers made after the date of the enactment of this Act.

(2) SUBSECTION (b).—The amendment made by subsection (b) shall apply to returns due, claims filed, and refunds paid after the date of the enactment of this Act.

#### SUBMITTED RESOLUTIONS

SENATE CONCURRENT RESOLUTION 32—EXPRESSING THE SENSE OF CONGRESS REGARDING THE NEED FOR INVESTIGATION AND PROSECUTION OF WAR CRIMES, CRIMES AGAINST HUMANITY, AND GENOCIDE, WHETHER COMMITTED BY OFFICIALS OF THE GOVERNMENT OF SYRIA, OR MEMBERS OF OTHER GROUPS INVOLVED IN CIVIL WAR IN SYRIA, AND CALLING ON THE PRESIDENT TO DIRECT THE UNITED STATES PERMANENT REPRESENTATIVE TO THE UNITED NATIONS TO USE THE VOICE AND VOTE OF THE UNITED STATES TO IMMEDIATELY PROMOTE THE ESTABLISHMENT OF A SYRIAN WAR CRIMES TRIBUNAL, AND FOR OTHER PURPOSES

Mr. DURBIN (for himself and Mr. RUBIO) submitted the following concurrent resolution; which was referred to the Committee on Foreign Relations:

S. CON. RES. 32

Whereas the Government of Syria is reported to have engaged in widespread tor-

ture, rape, and massacre of civilians, including by means of chemical weapons, most recently on or about August 21, 2013;

Whereas other groups involved in civil war in Syria, including the al-Nusra Front, are reported to have engaged in torture, rape, summary execution of government soldiers, kidnapping for ransom, and violence against civilians, including Christians and others who are not Sunni Muslims;

Whereas these and other actions perpetrated by the Government of Syria and other groups involved in civil war in Syria may constitute war crimes, crimes against humanity, and genocide;

Whereas Syria is not a state-party to the Rome Statute of the International Criminal Court, done at Rome July 17, 1998, and is not a member of the International Criminal Court;

Whereas the international community has previously established ad hoc tribunals through the United Nations to bring justice in specific countries where there have been war crimes, crimes against humanity, and genocide;

Whereas ad hoc tribunals, including the International Criminal Tribunal for the former Yugoslavia, the International Criminal Tribunal for Rwanda, and the Special Court for Sierra Leone, have successfully investigated and prosecuted war crimes, crimes against humanity, and genocide, and there are many positive lessons to be learned from these three ad hoc tribunals; and

Whereas any lasting, peaceful solution to civil war in Syria must be based upon justice for all, including members of all factions, political parties, ethnicities, and religions: Now, therefore, be it

*Resolved by the Senate (the House of Representatives concurring),*

#### SECTION 1. SHORT TITLE.

This concurrent resolution may be cited as the “Immediate Establishment of Syrian War Crimes Tribunal Resolution”.

#### SEC. 2. SENSE OF CONGRESS.

It is the sense of Congress that—

(1) the United States Government should urge the Government of Syria and other groups involved in civil war in Syria to implement an immediate cease fire and engage in negotiations to end the bloodshed;

(2) the United States Government should publicly declare that it is a requirement of basic justice that war crimes, crimes against humanity, and genocide, whether committed by officials of the Government of Syria, or members of other groups involved in civil war in Syria, should be investigated and prosecuted;

(3) the President should direct the United States Permanent Representative to the United Nations to use the voice and vote of the United States to immediately promote the establishment of a Syrian war crimes tribunal, an ad hoc court to prosecute the perpetrators of such serious crimes committed during the civil war in Syria;

(4) in working with other countries to establish a Syrian war crimes tribunal, the United States Government should promote judicial procedures that enable the prosecution of the most culpable persons guilty of directing such serious crimes;

(5) the United States Government should make an immediate priority the collection of information that can be supplied to a Syrian war crimes tribunal for use as evidence to support the indictment and trial of any person involved in civil war in Syria and responsible for war crimes, crimes against humanity, or genocide in Syria; and

(6) the United States Government should urge other interested states to apprehend and deliver into the custody of a Syrian war crimes tribunal persons indicted for war

crimes, crimes against humanity, or genocide in Syria and urge such states to provide information pertaining to such crimes to the tribunal.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 2744. Ms. COLLINS (for herself and Mr. KING) submitted an amendment intended to be proposed by her to the bill S. 1982, to improve the provision of medical services and benefits to veterans, and for other purposes; which was ordered to lie on the table.

SA 2745. Ms. COLLINS (for herself and Mr. KING) submitted an amendment intended to be proposed by her to the bill S. 1982, supra; which was ordered to lie on the table.

SA 2746. Mrs. HAGAN (for herself and Mrs. GILLIBRAND) submitted an amendment intended to be proposed by her to the bill S. 1982, supra; which was ordered to lie on the table.

SA 2747. Mr. SANDERS submitted an amendment intended to be proposed by him to the bill S. 1982, supra; which was ordered to lie on the table.

SA 2748. Mr. RUBIO submitted an amendment intended to be proposed by him to the bill S. 1982, supra; which was ordered to lie on the table.

SA 2749. Mrs. GILLIBRAND submitted an amendment intended to be proposed by her to the bill S. 1982, supra; which was ordered to lie on the table.

SA 2750. Mrs. GILLIBRAND submitted an amendment intended to be proposed by her to the bill S. 1982, supra; which was ordered to lie on the table.

SA 2751. Mrs. GILLIBRAND submitted an amendment intended to be proposed by her to the bill S. 1982, supra; which was ordered to lie on the table.

SA 2752. Mr. BURR (for himself, Mr. MCCONNELL, and Mr. INHOFE) submitted an amendment intended to be proposed by him to the bill S. 1982, supra; which was ordered to lie on the table.

SA 2753. Ms. WARREN (for herself and Mr. RUBIO) submitted an amendment intended to be proposed by her to the bill S. 1982, supra; which was ordered to lie on the table.

#### TEXT OF AMENDMENTS

SA 2744. Ms. COLLINS (for herself and Mr. KING) submitted an amendment intended to be proposed by her to the bill S. 1982, to improve the provision of medical services and benefits to veterans, and for other purposes; which was ordered to lie on the table; as follows:

On page 76, between lines 8 and 9, insert the following:

#### SEC. 330. CANADIAN FORCES BASE GAGETOWN REGISTRY.

(a) ESTABLISHMENT.—Not later than one year after the date of the enactment of this Act, the Secretary of Veterans Affairs shall establish and maintain a registry to be known as the “Canadian Forces Base Gagetown Health Registry” (in this section referred to as the “Registry”).

(b) CONTENTS.—Except as provided in subsection (c), the Registry shall include the following information:

(1) A list containing the name of each individual who—

(A) while serving as a member of the Armed Forces, was stationed at or underwent training at Canadian Forces Base Gagetown, New Brunswick, Canada, at any time during the period beginning on January 1, 1956, and ending on December 31, 2006; and

(B)(i) applies for care or services from the Department of Veterans Affairs under chapter 17 of title 38, United States Code;