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

 $^{\prime\prime}(ii)$ the first taxable year beginning after—

 $\ensuremath{^{\prime\prime}}(I)$ 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 a 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 RESOLU-TION 32-EXPRESSING THE SENSE OF CONGRESS REGARD-ING THE NEED FOR INVESTIGA-TION AND PROSECUTION OF WAR CRIMES, CRIMES AGAINST HU-MANITY AND GENOCIDE. WHETHER COMMITTED BY OFFI-CIALS 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 VOTE \mathbf{OF} VOICE AND THE UNITED STATES то IMME-DIATELY PROMOTE THE ESTAB-LISHMENT 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 torture, 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.

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;