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Senate

The Senate met at 9:30 a.m. and was called to order by the Honorable JOHN E. WALSH, a Senator from the State of Montana.

PRAYER

The Chaplain, Dr. Barry C. Black, offered the following prayer:

Let us pray.

Heavenly Father, thank You for a land where we believe that our rights and freedoms come from You. We are grateful for the gifts of life, liberty, and dreams, and for those who make daily sacrifices to protect our liberties. Empower our lawmakers to protect and guard the foundations of our freedoms so that America may bless the world. When our Senators are weary, replenish their spirits, permitting their light of patriotism, vision, service, and hope to continue to burn. Forgive them when they fail to live up to their high heritage, as Your grace transforms them into instruments of Your purposes.

We pray in Your great Name. Amen.

PLEDGE OF ALLEGIANCE

The Presiding Officer led the Pledge of Allegiance, as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

APPOINTMENT OF ACTING PRESIDENT PRO TEMPORE

The PRESIDING OFFICER. The clerk will please read a communication to the Senate from the President pro tempore (Mr. LEAHY).

The assistant legislative clerk read the following letter:

U.S. SENATE,
PRESIDENT PRO TEMPORE,
Washington, DC, May 15, 2014.

To the Senate:

Under the provisions of rule I, paragraph 3, of the Standing Rules of the Senate, I hereby appoint the Honorable JOHN E. WALSH, a Senator from the State of Montana, to perform the duties of the Chair.

PATRICK J. LEAHY,
President pro tempore.

Mr. WALSH thereupon assumed the Chair as Acting President pro tempore.

RECOGNITION OF THE MAJORITY LEADER

The ACTING PRESIDENT pro tempore. The majority leader is recognized.

JUSTICE AND MENTAL HEALTH COLLABORATION ACT OF 2013—MOTION TO PROCEED

Mr. REID. Mr. President, I move to proceed to Calendar No. 92, S. 162, the Franken Mentally Ill Offender Treatment and Crime Reduction Act.

The ACTING PRESIDENT pro tempore. The clerk will report the motion.

The assistant legislative clerk read as follows:

Motion to proceed to Calendar No. 92, S. 162, a bill to reauthorize and improve the Mentally Ill Offender Treatment and Crime Reduction Act of 2004.

SCHEDULE

Mr. REID. Mr. President, following my remarks and those of the Republican leader, the time until 11:15 a.m. will be equally divided and controlled between the two leaders or their designees. At 11:15 a.m. there will be a series of rollcall votes in relation to several nominations. Following those votes, the Senate will recess until 1:45 p.m. to allow for the caucus meetings we are having today. At 1:45 p.m. there will be another series of rollcall votes in relation to nominations as well as a cloture vote on the Wyden substitute amendment to the tax extenders legislation. The filing deadline for first-degree amendments to the substitute and the bill is 1 p.m. and the filing deadline for second-degree amendments to the substitute is 3 p.m. today.

CAMPAIGN FINANCE

Mr. President, a memo from the Koch-funded political organization Americans for Prosperity found its way into the national press last week. The memo details Americans for Prosperity's plan to spend at least $125 million—and more if necessary—ensuring the Koch brothers' hand-picked candidates win elections this November. This memo was sent to a select group—the ultrarich, the megarich. That is who got it. The memo was entitled ''Confidential Investor Update.''

How fitting for the Koch brothers' hostile takeover of the American electoral system to call something ''investor update''—investor update. You see, these billionaires are dumping unseemly amounts of money into a shadowy political organization. Their donation is an investment in an America rigged to benefit themselves at the expense of the middle class.

The Kochs' political expenditures are investments—investments—similar to any other that is listed in their financial portfolios, and they absolutely expect monetary returns on their investments in buying America. That is what this is all about.

The Kochs' bid for a hostile takeover of American democracy is calculated to make themselves even richer. Yet the Kochs and their Republican followers in Congress continue to assert that these hundreds of millions of dollars are free speech.

For evidence of that look no further than the Republican leader, who has flatout said: ''In our society, spending is speech.''

Let me pose a question to everyone, including my friend the Republican leader. If this unprecedented spending is free speech, where does that leave our middle-class constituents, the poor? It leaves them out in the cold. How could everyday working American families afford to make their voices heard if money equals free speech? Should voters mortgage their homes if

● This ''bullet'' symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.

they are worried about climate change? If they are concerned about their children's education, should they max out all their credit cards making political contributions?

Is our involvement in government completely dependent on financial resources? The answer should be a resounding no, but the shadowy Koch brothers and all their different organizations, in attempting to buy America—if they succeed—the answer to that question is yes. Involvement in government, according to them, would be on how much money they spent.

There should be no million-dollar entry fee for participation in our democracy. As retired Supreme Court Justice John Paul Stevens noted very recently—he did this before a Senate panel just a couple weeks ago—''money is not speech.'' He went on to say:

Speech is only one of the activities that are financed by campaign contributions and expenditures. Those financial activities should not receive the same constitutional protection as speech itself. After all, campaign funds were used to finance the Watergate burglaries—actions that clearly were not protected by the First Amendment.

At its core the Constitution of our great country is the great equalizer. The Constitution gives all Americans, regardless of race, background or financial status, the same freedoms and rights. The U.S. Constitution levels the playing field—but not so calculated by the Koch brothers. According to them, lots of money is their name and it is their game.

The playing field of campaign finance is skewed in favor of interest groups and corporations. The more money there is, the more skewed it becomes. Justice Stevens rightly labeled these massive campaign contributors as ''non-voters.''

Elections in the United States should be decided by voters—Americans who have a constitutional, fundamental right to elect their representatives. Yet more and more we see Koch Industries and Americans for Prosperity—one of their shadowy front groups—dictating the results of primaries and elections across the country. Behind these nonvoting organizations are massively wealthy men, hoping for a big monetary return on their political donations. When the candidates they bankroll get into office, the winners inevitably begin to legislate their sponsors' business plans—less regulation and less oversight for corporations.

Remember, the Koch brothers' dad was one of the inventors of many other strange organizations. It is hard to believe that one of these men ran for Vice President in 1980 as a Libertarian, and the views he pronounced at that time were so radical—doing away with Social Security, no taxes whatsoever, no power to enforce the laws, doing away with all environmental regulations. They have now become part of the main stream of the Republican Party. That should frighten everyone. Their dad was one of the beginners of the John Birch Society. Think about that.

Let me be very plain for all to hear: No one should be able to pump unlimited funds into political campaigns, whether they are a Democrat, a Republican or an Independent. As one political observer noted, we currently have a campaign finance system in place which compels each party to pick which billionaires they like best. What a shame. That is exactly why the system needs to change.

There is absolutely no question the Koch brothers are in a category of their own, in both degree and kind. No one else is pumping money into shadowy campaign organizations and campaigns like they are. There is not even a close second. They are doing this to promote issues that make themselves even richer. One hundred million dollars is not enough for the Koch brothers. No other individuals are recreating the role of a national political party. That is what they are doing. They are recreating the Republican Party.

I say why not level the playing field for everyone? Let's get this money out of our political system. Let's undo the damage done by the Citizens United decision. We should do it now. The Supreme Court has equated money with speech, so the more money, the more speech you get, and the more influence in our democracy. What kind of a system is that? It is wrong.

Every American should have the same ability to influence our political system: One American, one vote. That is what the Constitution guarantees. The Constitution does not give corporations a vote, and the Constitution does not give dollar bills a vote.

From what I have heard recently, my Republican colleagues seem to have a different view. Republicans seem to think billionaires, corporations, and special interests should be allowed to drown out the voices of all Americans. That is wrong and it should end.

I oppose the notion that a big bank account should give billionaires, corporations or special interest groups a greater place in government than American voters. That is why I support the constitutional amendment proposed by two Democratic Senators, Senators TOM UDALL of New Mexico and MICHAEL BENNET of Colorado. Their amendment curbs unlimited campaign spending. This amendment grants Congress the authority to regulate and limit the raising and spending of money for Federal political campaigns. That is not a bad idea.

Senators UDALL and BENNET's amendment reins in the massive spending of super PACs, which have grown so much since the Citizens United decision. It also provides States with the authority to institute campaign spending limits at the State level. I know in the State of Montana that was in effect for decade after decade after decade. The courts knocked that out because of the Citizens United opinion. It is such a shame.

The proposed amendment makes our Nation's campaigns fairer and allows candidates to represent their voting constituents instead of big-spending special interest groups.

Here is something else that Justice Stevens said:

Unlimited campaign expenditures impair the process of democratic self-government. They create a risk that successful candidates will pay more attention to the interests of non-voters who provided them with money than to the interests of the voters who elected them.

''That risk is unacceptable,'' Justice Stevens said.

So it is unacceptable that the recent Supreme Court decisions have taken away power from the American voter; instead, giving it to a select few megabillionaires.

Soon Chairman LEAHY and the Senate Judiciary Committee will hold a hearing on Senators UDALL and BENNET's constitutional amendment. The Senate will vote on that legislation.

I urge my colleagues to support this constitutional amendment, to rally behind our democracy. I understand we Senate Democrats are proposing something that is no small thing. Amending our Constitution is not something any of us should take lightly, but the flood of special interest money into our American democracy is one of the most glaring threats our system of government has ever faced.

Let's keep our elections from becoming speculative ventures for the wealthy and put a stop to the hostile takeover of our democratic system by a couple of billionaire oil barons.

It is time we revive our constituents' faith in our electoral system and let them know their voices are being heard because the American people clearly deserve a fair shot.

RECOGNITION OF THE REPUBLICAN LEADER

The ACTING PRESIDENT pro tempore. The Republican leader is recognized.

VA HEALTH CARE

Mr. MCCONNELL. Mr. President, our All-Volunteer military relies upon several critical factors to recruit young Americans who are sufficiently well educated, physically and mentally qualified, and adequately motivated to wear the uniform. Our recruits expect to be well led, well trained, adequately compensated, effectively challenged, and fairly treated. Critically, they also expected to receive the health care promised to them while they were on Active Duty or as veterans.

Later this morning Secretary Shinseki will testify on stories that emerged several weeks ago about administrators at the VA hospital in Phoenix falsifying medical records to conceal delays in providing care to veterans. In the wake of these reports similar stories from Wyoming, North Carolina, Missouri, and Texas have come to light about employees using similar tactics to conceal backlogs in medical care. The questions awaiting the Secretary will be tough, but this is his job. The American people are demanding and deserve answers to these questions.

To his credit, Secretary Shinseki has ordered an inspector general review of the Phoenix VA health care system. It would not surprise me in the least if additional inspector general reviews end up being required at other VA hospitals.

One thing I will be listening for today is whether Secretary Shinseki states a belief that the VA is, in fact, facing a systemic crisis because just this morning the Wall Street Journal reported that his Department has made ''minimal progress at best'' on a host of problems identified in 2012 by the nonpartisan Government Accountability Office—''minimal progress at best.'' That is how a nonpartisan GAO official described it.

Many letters have come into my office on this issue. Kentuckians are really concerned. Let me read what one Kentuckian had to say:

As a veteran, I have read the recent revelations of events in Phoenix with horror. These [Americans] . . . sacrificed for their country . . . In return, we owed them competent care and treatment as a person, and not an obstacle to a ''good evaluation.'' In order to regain the trust of our veterans, it is vital that we hold those responsible accountable . . .

This Kentucky veteran could not be more right.

Last year I called the Obama administration's veterans backlog a ''national disgrace.'' I have also made several appeals to the Secretary. I know, of course, I was not the only one. Yet the initial reports of the shocking situation in Phoenix indicate that things have only gotten worse. With similar stories now filtering in from other parts of the country, it is getting harder to believe this is not more of a sort of systemic, administration-wide crisis. The Veterans' Administration needs to get to the bottom of how widespread the problem has become.

My concern is that the Obama administration will treat this scandal the way it does all the others—like a political crisis to get past rather than a serious problem to be solved. We know the President appointed a member of his staff yesterday to look into it. That is a start, but if the President is truly serious, he needs to treat these stories at least as seriously as he did the ObamaCare Web site fiasco when he pledged his complete attention and the full force of his administration to do whatever needed to be done. That was on the Web site fiasco when he let it be known that his people would not rest until a solution was worked out. Incredibly, so far the President has made no such pledge when it comes to the treatment of our veterans. The President needs to understand that our veterans deserve at least as much attention as a Web site—at least as much attention as a Web site. In fact, they deserve a heck of a lot more.

This is a really big deal. It is our job as Senators to get to the bottom of it. We need to ask the tough questions. We need to uncover the truth. Any misconduct found at VA hospitals should be met with swift punishment.

Administration officials need to be held accountable because America's ill and wounded veterans have already paid a price. They have already paid a price. They have a right to expect that our country will be there when they need help. If we break faith with them, we are breaking faith with the recruiters who made commitments to the next generation of American military leaders. All of those people have made commitments. The recruiters, the military leaders have all made commitments. As one of my colleagues put it, American veterans ought to be first in line—first in line—for the best care, not pushed to the back of the line for what they are getting.

So our joint mission, whether we are Democrats or Republicans, should be to get to the bottom of the Obama administration's veteran crisis swiftly and fix it. It means holding officials accountable. It means getting serious about solutions, such as Senator RUBIO's bill that would make it easier to remove high-level VA employees for performance failures. I am proud to cosponsor that legislation. I know some of my colleagues will have other good ideas in the coming days and weeks too. The point is, that is where our focus needs to be. We owe it to every veteran who has served.

50TH ANNIVERSARY OF THE BOURBON RESOLUTION

Mr. President, I wish to pay tribute to the spirit of Kentucky literally. This month marks the 50th anniversary since the U.S. Congress passed S. Con. Res. 19, which recognized bourbon whiskey as a distinctive product of the United States and unlike any other type of distilled spirit, whether foreign or domestic.

On May 4, 1964, Congress declared that bourbon whiskey had achieved recognition and acceptance throughout the world as a distinctive product of the United States and expressed a sense of Congress that the United States should prohibit the importation of any other whiskey purporting to call itself bourbon. This resolution helped to promote the thriving bourbon distillery industry that we can be thankful is located in the United States today.

Kentucky is, of course, the birthplace of bourbon. The drink itself is named for Bourbon County, KY. Bourbon County, KY, is in the heart of the Bluegrass State, where the product first emerged. Kentucky produces 95 percent of the world's bourbon supply, and Kentucky's iconic bourbon brands ship more than 30 million gallons of the spirit to 126 countries, making bourbon the largest export category among all U.S. distilled spirits.

Not only is Kentucky the overwhelming producer of the world's bourbon, bourbon gives much back to Kentucky. It is a vital part of our State's tourism and economy. The industry generates close to 9,000 jobs and contributed almost $2 billion to Kentucky's economy in 2010. Production of bourbon in Kentucky has increased by more than 120 percent since 1999. Not to go unnoticed, the bourbon industry has taken an active role in promoting the responsible and moderate use of its product by everyone.

S. Con. Res. 19 was originally introduced 50 years ago by Kentucky Senator Thruston Morton, and a companion measure was introduced in the House by Representative John C. Watts. They recognized that just as Scotch whisky is a distinctive product of Scotland, Canadian whiskey a distinctive product of Canada, and cognac a distinctive product of the Cognac region of France, all with official government recognition, bourbon deserved the distinction that comes with official recognition as well. However, the International Federation of Manufacturing Industries and Wholesale Trades in Wines, Spirits, and Liqueurs could only enforce the protection of the bourbon appellation if Congress passed a resolution declaring such. Therefore, on May 4, 1964, Congress adopted the original bourbon resolution.

Fifty years later, I rise to introduce, along with my friend and colleague Senator PAUL, a new Senate resolution to recognize the 50th anniversary of this original declaration of independence for bourbon.

Kentucky is celebrating this 50th anniversary in appropriate fashion through various exhibits, events, and tastings. Perhaps the most exciting of these events is the display of the original bourbon resolution, which has been released from the National Archives and Records Administration in Washington. For the first time since its adoption, it is to be exhibited in Louisville at the Frazier History Museum. I was proud to be able to work with my friend and fellow Kentucky Representative ANDY BARR to assist in bringing the original resolution to Kentucky. I thank the Kentucky Distillers Association and the Frazier History Museum for their efforts to honor the anniversary of the bourbon resolution. I am also proud today to follow in the footsteps of Kentucky leaders from the past in honoring and recognizing the original bourbon resolution with this 50th anniversary resolution.

Bourbon production in Kentucky has grown strong and thrived over the last half century, and I am sure it will continue to do the same for the next 50 years. I thank and congratulate all the hard-working Kentuckians who contributed to building our State's vibrant bourbon industry.

I urge my Senate colleagues to support this resolution and look forward to its swift adoption.

RECOGNIZING THE 50TH ANNIVERSARY OF THE CONGRESSIONAL DECLARATION OF BOURBON WHISKEY

Mr. President, I ask unanimous consent that the Senate proceed to the consideration of S. Res. 446, submitted earlier today.

The ACTING PRESIDENT pro tempore. The clerk will report the resolution by title.

The assistant legislative clerk read as follows:

A resolution (S. Res. 446), recognizing the 50th anniversary of the Congressional declaration of bourbon whiskey as a distinctive product of the United States.

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

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the resolution be agreed, the preamble be agreed to, and that the motions to reconsider be laid upon the table, with no intervening action or debate.

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

The resolution (S. Res. 446) was agreed to.

The preamble was agreed to.

(The resolution, with its preamble, is printed in today's RECORD under ''Submitted Resolutions.'')

Mr. MCCONNELL. I yield the floor.

RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

ORDER OF BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, the time until 11:15 a.m. will be equally divided between the two leaders or their designees.

The ACTING PRESIDENT pro tempore. The Senator from Iowa.

TAX EXTENDERS

Mr. GRASSLEY. Mr. President, I am glad the Senate is finally getting serious about passing tax extenders this year. Congress has put off the extension of the expired tax provisions until the last minute all too frequently. In 2012 provisions remained expired for an entire year before finally being extended in January of 2013. Similarly, the previous extension of the expired provisions did not occur until the middle of December. Such late action by Congress results in complications come filing season for taxpayers, particularly for people who hire tax preparers; tax forms are not ready and as a result refunds are delayed. So we owe it to our constituents to see to it that these added complications are not a factor this year. Tax season is unpleasant enough without our adding to it by failing to do our job in a timely fashion.

Already, by allowing these tax provisions to expire for more than 5 months, we have created a lot of headaches and uncertainty for individuals and businesses. The current expiration causes headaches for teachers purchasing school supplies, college students paying for higher education, and seniors making charitable donations from their IRAs. Those are only 3 of some 53 provisions we are considering extending. These should have been extended 4 months ago.

Furthermore, it creates uncertainty for businesses, which harms investment and business growth. The enhanced expensing rules under section 179 are of particular importance to small businesses and farmers. I regularly hear from my constituents who are putting off purchasing a new truck or tractor for their business operation because they do not know the fate of that provision. This is bad for economic growth, and it obviously has something to do with us having a high unemployment rate and jobs not being created.

The lapse of renewable energy incentives has already created a lot of uncertainty and slow growth in the renewable industry. This serves only to hamper the strides made toward a viable self-sustainable renewable energy and fuel sector.

I am aware that some of my colleagues have expressed extreme opposition to some of the provisions in the package. I would like to specifically respond to claims that some of my colleagues have made about wind energy and the wind production tax credit.

I am sympathetic to the argument that the Tax Code has gotten too cluttered with too many special interest provisions. That is the reason many of us for a long period of time have been clamoring for tax reform. But just because we haven't cleaned up the Tax Code in a comprehensive way doesn't mean we should pull the rug out from under domestic renewable energy producers. Doing so would cost jobs, harm our economy, harm the environment, and even enhance problems for national security.

I am glad to defend the wind production tax credit and wind energy. Wind energy provides more than 4 percent of U.S. electricity, supports 80,000 American jobs, spurred $105 billion in private investment in the United States just since 2005, and that source of energy displaces more expensive and more polluting sources of energy, lowering electricity prices for consumers.

More than 70 percent of U.S. wind turbine value is now produced right here in the United States, compared to just 25 percent prior to 2005. More than 550 industrial facilities across 44 States manufacture for the wind energy industry. The wind industry today supports 80,000 American jobs. The tax incentive has spurred $105 billion in private investment in the United States since 2005.

Opponents of the renewable energy provisions want to have this debate in a vacuum. They disregard the many incentives and subsidies that exist for other sources of energy and are permanent law, but they don't seem to talk about those much.

For example, the 100-year-old oil and gas industry continues to benefit from tax preferences that benefit only their industry. These are not general business tax provisions, as we are led to believe, no different from what other industries have. These are specific to the oil and gas business, the same way a wind energy tax credit is specific to wind. I will give a few examples of these tax provisions: expensing for intangible drilling costs, deductions for tertiary injectants, percentage depletion for oil wells, and special amortization for geological costs. These four tax preferences for this single industry result in the loss of more than $4 billion annually in tax revenue.

Nuclear energy would be another example—in fact, a very great example. The first nuclear powerplant came online in the United States in 1958—56 years ago. Nuclear receives special tax treatment for interest from decommissioning trust funds. Congress created a production tax credit for this mature industry in 2005, and that production tax credit is going to be available until 2020. Nuclear also benefits from the Price-Anderson Federal liability insurance provisions. Congress provided that as a temporary measure in 1958, but it is still here and it was renewed, as I said, through 2025. Nuclear energy has also received $74 billion in Federal research and development dollars since 1950.

Are these crony capitalist handouts? I haven't heard it from the same colleagues who talk about wind energy. Is it time to end market distortion for nuclear power? I haven't heard my colleagues talk about that.

A Cato study found that ''in truth, nuclear power has never made economic sense and exists purely as a creature of government.''

There is also no truth to the claim that wind energy is somehow undercutting baseload power. Baseload nuclear and coal energy are being harmed by cheap natural gas, transmission congestion, and stagnant electricity demand.

The chairman and CEO of NextEra Energy James Robo addressed this issue in an op-ed recently. NextEra operates significant wind generation but also a large nuclear operation. He stated:

We do not merely advocate for an ''all-of-the-above'' energy strategy—we live it. And from our perspective, nuclear plants in competitive markets are not challenged by wind energy but by low natural gas prices caused by the shale gas revolution.

Blaming the wind industry for the challenges in the merchant nuclear business may be politically expedient, but it will not help any company or technology operate more successfully in a low natural gas price environment.

Wind energy and its incentives are not to blame for the market conditions affecting the economics of nuclear energy.

So I would ask my colleagues a very simple question: Why is repealing a subsidy for oil and gas or nuclear energy a tax increase on energy producers and consumers, while repealing an incentive for alternative or renewable energy is not? It is not intellectually honest.

I authored the wind energy incentive in 1992. We know there is no justification for it to go on forever. It was never meant to, and it shouldn't. I am happy to discuss a responsible multiyear phaseout of the wind tax

credit. In 2012 the wind industry was the only industry to put forward a phaseout plan. But any phaseout must be done in the context of comprehensive tax reform where all energy tax provisions are on the table at the same time. It should be done responsibly over a few years to provide certainty and ensure a viable industry.

Thank God Chairman WYDEN has expressed his determination that this will be the last tax extenders bill prior to comprehensive tax reform. I share Senator WYDEN's sentiment in favor of putting an end to the annual kabuki dance that is what we call tax extenders, the bill before the Senate we are going to be voting on shortly. Good tax policy requires certainty that can only come from long-term predictable tax policy. Businesses need certainty in the Tax Code so that they can plan and invest accordingly. Moreover, taxpayers deserve to know that the Tax Code is not just being used for another way to dole out funds to politically favored groups. However, the only sound way to reach this goal is through comprehensive tax reform, and Senator WYDEN, as chairman of the Finance Committee, can make that happen, and he said he is going to.

I agree that there are provisions in extenders that ultimately should be left on the cutting-room floor, but it is in a tax reform environment where we should consider the relative merits of individual provisions.

Targeting certain provisions for elimination now makes little sense for those of us who want to reduce tax rates as much as possible. Tax reform provides an opportunity to use a realistic baseline that will allow the revenue generated from cutting back provisions to be used to pay for reductions in individual and corporate tax rates.

I look forward to working with my colleagues in the future to enact that tax reform and put an end to the headaches and uncertainty created by the regular expiration of the tax provisions we are considering right now on the Senate floor. Right now our focus must be on extending current expired or expiring provisions that will end up giving us room in the baseline—the baseline CBO always talks about—to work toward that goal of tax reform.

It is my hope that we can move quickly to reach a bipartisan agreement in the Senate and come to a timely agreement with the House. Taxpayers should not have to wait until December or January for us to act.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Virginia.

Mr. KAINE. I thank the Chair.

(The remarks of Mr. KAINE pertaining to the introduction of S. 2341 are located in today's RECORD under ''Statements on Introduced Bills and Joint Resolutions.'')

Mr. KAINE. I thank the Chair. I yield the floor.

Mr. COATS. Mr. President, what is the current status of the floor?

The ACTING PRESIDENT pro tempore. The Senate is in divided time until 11:15.

Mr. COATS. I ask to be recognized for part of that time.

The ACTING PRESIDENT pro tempore. The Senator from Indiana is recognized.

MAJORITY LEADERSHIP

Mr. COATS. Mr. President, citizens of Indiana sent me to Washington to be their voice. As I travel across the State and listen—whether at coffee shops or factories, small businesses, local schools or people on the street—I hear a lot of good advice about what they think we ought to be doing. There are regulations and taxes and policies being imposed on their businesses and their personal lives. They would like to see some changes, some reforms.

Many of their ideas are very sensible because what we do affects their livelihoods. That is what the Senate is all about. That is why we have a Congress. That is why we have representatives—so we can represent the voices of the people who sent us—but right now Republicans, as we are in the minority, are being shut out of our ability to represent their voices.

The tradition of the Senate since its inception has been a place described as ''the world's greatest deliberative body.'' A place where we can take time to deliberate ideas, reforms, to be able to offer amendments to legislation brought forward, to talk to our colleagues and encourage bipartisan support, work to achieve a majority so the ideas we bring can be passed into law—coordinated with the House and sent to the President to sign and become law.

A strange thing has happened under the current leadership of our majority leader; that is, he has found a way to procedurally gag us from representing the voice of the people of our States. In the last 10 months, Republicans have been offered a vote on the substitute policy measure or amendment to a policy measure only nine times.

I had the great privilege of serving in the Senate at a previous time in my life. I had committed to term limits. So after my two terms were fulfilled, I honored those term limits and stepped down. I was out for 12 years. I was asked to come back at a time when many thought our country was going in the wrong direction, and they wanted a voice to stand for their interests and feelings about what our country ought to be and the kind of policies we ought to have enacted. I had the great fortune of being sent back to serve this Senate, only to find, to my shock and amazement, that under the procedures used by the majority leader, this is no longer the greatest deliberative body. It has turned into the least deliberative body because we haven't been able to deliberate anything.

I have served under Republican and Democratic majority leaders: Senator Mitchell, a Democratic majority leader; Senator Daschle, a Democratic majority leader; Trent Lott and Bob Dole, Republican majority leaders. Whether Republican or Democratic, they honored the traditions of the Senate. They honored what the Senate was designed to be.

No one was more eloquent in allowing the minority to play a role, to offer amendments to bills, to debate those bills, and to vote—sometimes we won, sometimes we lost, but we at least had an opportunity for our voices to be heard and for our colleagues to cast their yea or to cast their nay on what we were offering. No one was a greater defender of those minority rights than then-majority leader Robert Byrd from West Virginia.

Robert Byrd is lionized here in terms of his long service and remembered most for the fact that he was so faithful to the Constitution of the United States and so faithful to the traditions of the Senate, the rules of the Senate, and the procedures of the Senate. Whether one was a Republican or Democrat, liberal or conservative, no one was a greater defender of the traditions of the Senate allowing full and open debate than Robert Byrd.

I had many disagreements with Robert Byrd but great respect for his respect for this institution. We don't see that today. There is no Robert Byrd here. There is no one standing on the other side saying: Wait a minute. This is not what we are here for.

The procedures the majority leader has undertaken affect Democrats as well as Republicans. I know many of my friends across the aisle—some of them are cosponsors of some of the legislation proposals and amendment proposals I have made—they are not allowed to offer their amendments either. We are frozen out by someone who has taken a dictatorial position, saying: It is my way or the highway.

We see that foreign policy enacted now coming out of Russia with Vladimir Putin, but that is not what the United States is about. That is not what the Senate of the United States is about. We are a democratic institution. A democratic institution means voices of the people can be heard.

The voices of the people I represent are not being heard because I can come down here and talk about my amendments, but I am not allowed the opportunity to have full debate and a vote on those amendments. The same is true for my 44 colleagues on the Republican side.

It is unprecedented. It has never happened before. It is dictatorial. Even the news media are scratching their heads, saying: We have never seen this before. It is a tragedy that this is the case.

Here we are coming up to yet another major piece of legislation, the so-called tax extenders. These are provisions within the Tax Code that allow certain exemptions or credits or special provisions—for instance, research and development. There is a deduction allowed, bonus depreciation for businesses, any number of things that we are going to be talking about that need to be legislated because they expire at the end of

this year. Normally we would have open debate from those of us who support some of those, from those of us who oppose some of those, and what changes might be made. In the end, that debate turns to a vote, and the vote determines where the Senate stands.

I know some of the things I would be proposing may not be passed by the Senate, but I would like to put it to the test. I would like to have my colleagues have an opportunity to not only hear what they were but to vote on them, let their yea be yea and nay be nay.

That is a Biblical injunction that goes back to the beginning of time: Let your yes be a yes and your no be a no. But don't use procedural devices to prevent us from going to yes or going to no.

I will mention three provisions I would like to see incorporated in, debated, and voted on in this legislation coming before us.

We will find out shortly, but we are told that once again the majority leader will come down and say: I am not allowing Republicans to offer any amendments, even if they are sensible, even if they are reasonable, even if they are relevant.

That is a repetitive process which has been undertaken, and it is tragic, it is unfortunate, and it is not the Senate. We all ought to be ashamed that this is the procedure we are operating under.

I want to help Indiana charities. There are a number of small charities—individuals or small groups of individuals with a big heart trying to do the right thing and reach out and provide support. As the Federal Government budget is ever shrinking because of our debt and deficit and runaway entitlement spending, much less for other spending that we have control over, these charities have found themselves somewhat in a bind. Some of them are small. They don't have the backroom, the accountants, the lawyers, and so forth and so on to read through all the regulations. Many of them have lost their nonprofit status for a very simple reason that can be easily corrected.

There are certain procedures which require certain amounts of information to be provided to the Internal Revenue Service. If it is not provided, the Internal Revenue Service has the authority to close down those charities. Many of them have not realized that this certain amount of information needs to be provided on an annual basis. All of a sudden they get a notice in the mail that their 501(c)(3) or tax-exempt status has been revoked. Then they call my office and ask: What is going on here?

The IRS says you didn't comply with all the regulations.

What regulations?

These people are not making a profit. They are trying to provide social services and needed help to the low-income, poverty, people in need. They don't have the expertise, they don't have the time, they don't have the understanding of what it takes to comply with all of the thousands and thousands of pages of regulations.

All I am asking with this amendment—and it seems something everybody would agree to and we could do by unanimous consent—is that the IRS notify these people with a special notification basically saying: This is what you haven't complied with. You have a certain amount of time to do this or we will have to take away your tax-exempt status.

Some of these things are no-brainers. Can we ask the IRS to simply send a notice if they are going to terminate a 501(c)(3) because they didn't fulfill a particular regulation? Can we give them notice so they then can take it to their tax accountant or take whatever actions it needs in order to meet the test and not lose that status? Losing that status means they are out of business. They are not able to receive contributions that are tax deductible. Many of them will lose that.

The ObamaCare bill incorporates a provision that increases the threshold over which someone can deduct medical expenses. Currently, it is 7.5 percent of total adjusted gross income. The ObamaCare health care law, unbeknownst to many, raised that level from 7.5 percent to 10 percent. I am simply wanting to offer an amendment that would go back to the status quo or go back to the current law and keep it at 7.5 percent. I believe that could gather and garner bipartisan support. I would like to put that for a vote.

Third is a medical device tax repeal which I have been talking about ad nauseam for 3 years. One of the most egregious things in the ObamaCare act was the taxing of gross sales in an industry that is dynamic, provides high-paying jobs, and is leading edge in terms of innovation and creativity, and providing much needed help for those who have health conditions that can be addressed through certain medical devices. I know we have bipartisan support for the passage of this provision and this repeal because in our nonbinding budget vote—the chance when we did have the vote—34 Democrats joined 45 Republicans for a total of 79 out of 100. That is a majority that overrides a veto, and that is a majority of bipartisan—near consensus—as to how we ought to move forward. Yet once again we have been denied despite every effort over a period of years by the majority leader from having a binding vote on that. Clearly someone is afraid that this is going to pass. Therefore on a decision solely made by the majority leader, perhaps encouraged by the President, we are not even allowed an opportunity to take that vote. So the voice of the people—whether it is Indiana or the voice of the people from this country—is being gagged, and there is a big gag put on everything that we are trying to do here.

I got pretty worked up about this yesterday. I guess I have calmed down a little bit today, maybe going from total frustration yesterday to pleading with some sense of reason that the procedures here could be changed so that we at least have the opportunity to state our case and to take a vote. That is all we are asking for on this—these tax extender provisions coming before us. We are willing to address and offer a limited number of totally relevant amendments. Give us the chance to make our case. Take the vote and let the yea be yea and the nay be nay on it and see who prevails on it. Yet the word is that the majority leader once again is going to deny us this opportunity. It is more than tragic because it turns this institution which was venerated for being a deliberative body into a nondeliberative body. None of us ever thought we would see this happen.

As I said, had Robert Byrd been here or had George Mitchell been here or had a number of other people been here, they never would have allowed this. This is not what the Senate has been traditionally, and it is something today that none of us recognize and it is just a shame. I am not exactly sure how we should best go forward now that the majority leader is apparently going to stifle our efforts. There are very important provisions here that need to be addressed because they expire at the end of the year.

I see my colleague Senator WYDEN, a Democrat from Oregon, with whom I have worked on comprehensive tax reform. These provisions today are essential to our moving to where we really need to go, and that is full comprehensive reform—lowering our corporate tax rate, lowering our individual tax rates, and making our Tax Code simpler and more fair and more growth oriented. Those are the provisions of the Wyden-Coats bill. We have to move with that; we have to deal with this first. But we need to deal with this in a way that doesn't leave a lot of rancor and a lot of frustration on our side that we haven't had an opportunity to have a voice in the matter.

So once again, I am pleading with the Senate majority leader and my colleagues on other side of the aisle that we work to find a way to turn the Senate back into the Senate. What are we afraid of?

Mr. President, with that I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

TAX EXTENDERS

Mr. WYDEN. Mr. President, in beginning my remarks on these extenders, I want my colleague from Indiana to know that in the Finance Committee we have done everything we could—all 24 of us—to avoid the rancor and polarization that has so often accompanied the big economic debates, and we passed the bill out of the Finance Committee overwhelmingly on a bipartisan basis.

Today the Senate is going to have the opportunity to vote against a big

tax increase—actually, a bunch of big tax increases—that would slam our fragile economy hard and would punish innovators, punish our small businesses, punish homeowners who are underwater with their mortgages, punish returning veterans looking for jobs, and punish students and classroom teachers.

Colleagues, who here thinks it makes sense to tax innovation? That is what will happen if the tax extender bill fails to pass today. Who here thinks it makes sense to tax millions of hard-working homeowners who are underwater on their mortgages and were lucky enough to get a break from their lender? That is what will happen if the tax extender bill fails to pass today. Who here thinks it makes sense to make it more difficult for our employers to hire veterans? Colleagues, that is what will happen if the tax extender bill fails to pass today. And who here thinks it makes sense to sock college students already drowning in debt with even higher tuition bills? Once again, colleagues, that is what happens if the tax extender bill fails to pass today.

I am very much aware that this bill is not exactly what every Senator wants. Little secret: It is not my first choice either.

For years I have had the honor to work with my colleague from Indiana on comprehensive tax reform. We were joined by our former colleague Senator Gregg. Senator BEGICH has done good work. That has long been my first choice. When Chairman Baucus went to China, I realized it wouldn't be possible in the few months that remain in this session to enact comprehensive reform, and the Senate shouldn't hit our economy once again with immediate—I say, immediate—tax hikes as work goes forward on the broader reforms that Senator COATS and I feel so strongly about.

Senator HATCH and all the members of the Finance Committee worked cooperatively and helped produce a bipartisan tax extender bill. This is essentially the first piece of legislation on my watch as chair of the committee. The process was totally open. Every member of the Finance Committee had the opportunity to weigh in and offer proposals.

I want to just briefly describe some of the extraordinary bipartisanship that went into the bill that we will have an opportunity to vote on today. Senators SCHUMER and ROBERTS built on the good work of another bipartisan duo, Senator MORAN and Senator COONS, and improved the research and development credit to make it available to those startups out there in garages who have a dream. The research and development credit is essentially the premiere part of this legislation because we saw a need for those innovation-driven jobs. We have four Senators—two of them Democrats, two of them Republicans—in effect coming together to improve significantly the research and development credit to ensure that it was available to even more of the startups—even more of those innovators—the ones just getting out of the gate. We know a lot of our big businesses started that way—the Microsofts, the Intels, and others.

Next Senator CARDIN and Senator PORTMAN added important provisions to help the long-term unemployed. We all understand that the nature of those who are unemployed has changed significantly in recent years. We have many more who are long-term unemployed Americans and we had two Senators—by the way, two Senators who started working in a bipartisan way when they were House members. I remember their good work on the Ways and Means Committee. They came up with a very promising approach to help the long-term unemployed. Senators HATCH, GRASSLEY, and ROBERTS—three Republicans—joined a whole host of Democrats in supporting conservation, which I know the distinguished Senator from Montana knows a great deal about. Senator Baucus had a long interest in it. What this measure does—again on a bipartisan basis—is protect open spaces and outdoor recreation businesses.

On the charity front, I heard my good friend from Indiana speak on this, and he has done wonderful work standing up for our charities. He and I and Senator THUNE feel so strongly about making sure charities get a fair shake in tax policy. I would say to my good friend, I am very pleased that there is a provision in what we will vote on today that would allow retirees who choose to use some of their IRA savings and give those IRA savings to charity. This legislation today would give a break to those retirees. In effect, as my friend and I have talked about, it is the IRA rollover concept to help our charities. That too is in this legislation and has long had bipartisan support.

I could go even further, but I will simply wrap up by saying that today the Senate has a chance to push back hard against big tax increases—tax increases that I have indicated punish everyone from innovators to classroom teachers and would hit our small businesses hard when the economy is so fragile. The Senate would have the opportunity today to push back against those immediate—immediate—tax increases, as well as future tax increases and to support the bipartisan work of the 24 members of this body who serve on the Finance Committee.

So I hope that my colleagues will see that even though this bill is not everything each Senator wants—and it is very fitting that my good friend from Indiana is on the floor because he knows that I strongly prefer the idea of comprehensive reform—it became clear to me that it wouldn't be possible to do that in the few short months before the end of the year. So the question was, are we going to stop immediate tax hikes, which I hope the Senate will vote today to do, or are we just going to say we will sit by and watch Americans get hurt and in effect have a lot of Americans say, if the Senate can't do this, how are they possibly going to go on to the comprehensive tax reform that I and others would like to accomplish.

So I hope my colleagues will vote today to advance this bill, vote for cloture, vote to break the gridlock, vote to prevent a massive tax increase, and show that when a committee like the Senate Finance Committee comes together with almost a quarter of the Senate on an overwhelming basis, it can set an example for the Senate. I am so appreciative of Senator HATCH who has consistently met me half way. I, in effect, parachuted into this job as the new chair of the Finance Committee—when certainly I didn't expect it—and was fortunate to be received with the graciousness of Senator HATCH. This is essentially the first bill on my watch. We had an overwhelmingly bipartisan vote, and I hope my colleagues later this afternoon will vote to advance it.

With that Mr. President, I yield the floor.

Mr. COATS. Mr. President, I ask through the Chair, if the Senator from Oregon would be willing to enter into a dialogue with me.

I have a couple of questions, but I also want to respond to the efforts he has made in a bipartisan way so we were able to move forward with this comprehensive reform.

The PRESIDING OFFICER (Mr. BOOKER). The Chair recognizes the Senator from Indiana.

Without objection, it is so ordered.

Mr. COATS. First of all, it has been a delight to work with the Senator from Oregon. Comprehensive tax reform is not easy, and it has not happened in 25 years. This is not what we are talking about today. But we are setting the stage for that, and I think that is important.

I agree with the Senator from Oregon when he spoke about the bipartisan product that came out of committee. It has been negotiated, and Members of the committee had an opportunity to make adjustments and get their provisions looked at and voted on. Some provisions were voted down and some were voted up. Now it has moved to the Senate floor, and there are those of us who don't serve on that committee that have some suggestions as to how we think we can make the bill even better.

I laid out three provisions that I am interested in. One addition I have for the bill is a very simple piece of legislation that would give notice to charities that are being terminated from their 501(c)3 tax exempt status so they have a chance to rectify the error or problem. I feel that is very sensible and totally relevant. Yet I am prohibited—unless the majority leader comes forward and allows us to offer amendments—from offering that specific provision.

We all know there are many good things in here we support. There are

some provisions we might agree on and other provisions we don't support, but all we are asking for is the opportunity to enter into the procedure that the Senator and I have both enjoyed in the past so we can debate some of this on the floor.

Could the Senator give me an indication as to whether or not they have shut down the process of any additions, modifications or reforms to this bill that we can have a vote on?

I know the Senator knows this, but I have to say that obviously people are not going to get these higher taxes imposed on them tomorrow if we don't pass this today. These provisions will expire at the end of the year. The House is on a different path in terms of dealing with these issues. We are going to have to reconcile the differences.

The real issue doesn't take effect—I mean the concern doesn't take effect until the end of the year. So that gives us plenty of time to debate and talk about reforms as well as some constructive additions that I have mentioned.

I ask my friend from Oregon this. Would he be willing to encourage the majority leader to offer us that opportunity to make some relevant—and hopefully constructive—adjustments, even a limited amount, to the legislation so we feel we at least had the opportunity to represent the voices of the people we represent here in Washington?

Mr. WYDEN. First, I want to be clear on a couple of points. This idea that there really are not any immediate consequences—I know my friend from Indiana spends a lot of time talking to businesses, as I do, and these businesses are up in arms about the fact that the Senate cannot deal with this because it doesn't give them the certainty and predictability they need to go out and make those orders and hire those workers. As my friend knows, so many of those businesses make quarterly payments—April, June, et cetera.

I want my colleagues to understand that the idea that maybe this is going to get worked out at another time is not in anyone's best interest.

When you are home for this recess, walking down Main Street and talking to people who are going to pay those higher taxes and are not able to make those investments and hire those workers and make those decisions now, they are not going to be happy that the Senate said: Oh, we will see if maybe it will work out some other time or retroactive or something like that. They are making quarterly payments and decisions right now.

Second, the Senator from Indiana knows—because of our work—how much I want to do comprehensive reform. One of the reasons that Senator HATCH and I made the judgment together that we were going to focus on extenders is because these are provisions that have essentially already expired. I didn't get a chance to hear all of my friend's presentation, but I know, for example, that he cares a great deal about the medical device tax. I joined him in voting to repeal the medical device tax when we had a vote earlier. I think it has real implications, as I know my friend does, for innovation and for jobs.

It is not an extender. It is not in line with the framework that Senator HATCH and I agreed on a bipartisan basis to do now. We said: We are going to do extenders now. To tell you the truth, if we can get through the extenders, starting with a favorable vote today, it will give us even more time to do what my friend from Indiana is talking about both in terms of comprehensive reform and looking at other issues.

If, however, we can't deal with the extenders, the message is going to go out far and wide: How are they going to address comprehensive tax reform on the Senate floor when they couldn't even pass this legislation which got such overwhelming support in the Senate Finance Committee?

So I renew my pledge to work very closely with my colleague from Indiana and repeat that the idea that somehow everything is going to turn out fine down the road, I just don't buy that. In a fragile economy when businesses can't plan and don't have the certainty of knowing what the rules are going to be and when they are going to kick in, that affects business decisions today in a negative way. When people are making those quarterly payments, you better believe there are going to be small businesses, and others, very unhappy if we see a tax increase, which is what will happen today.

I have to apologize to my colleague from Indiana because I have to be somewhere else and I am late, but I will just close by saying that I know the sincerity of my colleague. That is why I mentioned that charitable provision that allows for the IRA rollover into charity. No one has done more good work advocating for charities during my time in public service than the distinguished Senator from Indiana. I simply wanted him to know that at least we were making a beginning in this legislation, and I am committed to working with him in the days ahead.

I yield the floor.

The PRESIDING OFFICER. The Senator from Indiana.

Mr. COATS. Mr. President, I appreciate the accolades from my partner in dealing with comprehensive tax reform. I appreciate and understand where he is trying to come from. It is true that some of the amendments that have been proposed don't directly apply to the extenders, but they do apply to taxes, and they are sensible. If the majority leader would agree, we can limit it to those that directly apply to the extenders.

Look, everyone knows that even if the majority leader prevents us from having amendments, we are going to finish this bill by the end of next week—before the recess period. We are not talking about: Do it today or it is a ''done forever'' situation. This is going to be resolved in the Senate within the next several business days, probably moving into next week.

All we are really asking for is the opportunity to make some improvements to this. There are some Members who say: I can't vote for this bill because this piece that the committee has agreed to is so egregious, and it overwhelms all the good that I see in it. Others will simply say: Well, OK, sometimes you have to take the less good—perfect being the enemy of the good—because it is the only way we can get to a bipartisan position. So, yes, I will lean forward even though I object to this particular provision. But at least they can say: I had the opportunity to make the point to my colleagues as to why certain provisions are in there. I can ask: Why is something that is this egregious? This doesn't fit the model of what we are looking for in terms of growth and innovation and sensible tax policy. Let's put that to a vote.

In the end we will still have a bill that will either have it in or out, but we will have had the opportunity to debate it with our colleagues, and not just simply carte blanche say: Here is what we decided in committee. By doing that, nobody else will have an opportunity to have their input in a way that they think will make it better.

Let's put these issues up for a vote. Let's debate it on both sides so we can ask: How did it get in there? Why did it get in there? What good does it do? If they can't make the case, they lose the vote. If they make the case, they win the vote.

Isn't that what we are here for? Aren't we here to make our case and put it to a vote so the American people can look at it and say: At least I know how my Senator voted on this particular issue which is very important to me.

When we go home, we can either defend our vote successfully or we don't. If we don't, and enough people think we are on the wrong track, they have the opportunity to go to the polls and send somebody else in place of us.

What are my colleagues afraid of? Are they afraid of taking any kind of vote that someone back home might not think is the right thing to do?

We were sent here to exercise our best judgment, to represent the people who sent us here, to stand up for their interests, and then to take the consequence at the next election—yea or nay. Either they will send us back or they will find someone else to stand here.

The gag rule imposed by the majority leader—not my friend from Oregon—simply says: You are in the minority. You didn't win the election; therefore, you have no rights.

Despite what the Senate has done for over 200 years, and despite what other Democratic leaders have honored in terms of the rights of the Senate, the

majority leader is saying: I am shutting all of that off. You have no rights. You can't offer any amendments. You can't offer any improvements to this bill.

We were taught from the beginning—in terms of how laws are made—that it is a process, and the process is that everybody gets their input and then we decide what we want to support. If you can cobble together a majority for supporting your issue, you end up winning.

All of this will be determined here in the next week. A vote today in protest of our inability to be gagged and shut down by the majority leader doesn't mean we are opposed to good provisions that my colleague from Oregon has said have bipartisan and nearly unanimous consent.

The vote today is about whether we are going to have the opportunity to say and do anything to make this a better bill and allow us an opportunity to have our input. I listed three items here that I think directly relates to taxes. If the parliamentarian determines that those are not relevant to the particular bill, I will accept that even if I think they are relevant. My colleagues will also accept that. We are tailoring items we think will go directly to what the issue of the day is; yet we are not offered the opportunity to do anything about it.

I cannot understand why my Democratic colleagues can't see the injustice and unfairness of that. If they were in the minority, they would be standing where I am and basically making the same point. How can Republicans conceivably say: I have been elected here, but I have no way of representing the voice of the people who sent me here. I have no way of offering a means of improving this bill or taking on something that I find totally egregious, but I am willing to accept how the vote turns out. I am not necessarily trying to stop the bill from going forward, but I am trying to make it better.

I think if the shoe was on the other foot, my colleagues would simply say: That is not the way the Senate is supposed to work. That is not why I came here. I came here to be a participant. I didn't come here to be told by the majority leader that I have no right to offer a relevant amendment to legislation that is before us. It is a total neuterization of the minority rights in a body that was conceived by our Founders—and a tradition that has been held for more than 200 years—to be a deliberative body. Deliberative doesn't mean the majority leader walks over from his office and says: You have no right to offer an amendment. We are taking that right away from you. Deliberative means we stand and talk to each other as we just did. It is pretty rare for two of us to be on the same page on comprehensive tax reform and probably on the extenders, but the two of us have the chance to go back and forth with each other.

I know the time has run out and it is time to call for a vote.

No one should mistake a vote against this as a vote against tax extenders. It could be a protest. I am not sure where we will end up, but it could be a protest vote on the basis of the fact that we want to have our rights honored. We want to be able to participate. We want to be able to go home and say: I had a chance to take your voice to the Senate and debate it. It was voted on. It either passed or it didn't pass, but I gave it everything I had. I don't want to go home and say: I didn't have a chance to even raise my voice on behalf of your voice and achieve any kind of debate, deliberation or vote on this amendment. That is not why we are sent here. My Democratic colleagues need to understand that continuing to support what the majority leader is doing impacts their rights and their people's rights as much as it does ours.

With that I know the time has expired and I yield the floor.

CLOTURE MOTION

The PRESIDING OFFICER. Under the previous order, there is 2 minutes of debate equally divided before the cloture vote.

Mr. TESTER. I ask unanimous consent to yield back all time.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. COATS. We yield back time as well.

The PRESIDING OFFICER. Under the previous order, pursuant to rule XXII, the Chair lays before the Senate the pending cloture motion, which the clerk will state.

The legislative clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, hereby move to bring to a close debate on the nomination of Rosemary Marquez, of Arizona, to be United States District Judge for the District of Arizona.

Harry Reid, Patrick J. Leahy, Robert Menendez, Christopher Murphy, Elizabeth Warren, Christopher A. Coons, Angus S. King, Jr., Richard Blumenthal, Jeff Merkley, Cory A. Booker, Amy Klobuchar, Dianne Feinstein, Richard J. Durbin, Tom Udall, Sheldon Whitehouse, Charles E. Schumer, Edward J. Markey.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that debate on the nomination of Rosemary Marquez, of Arizona, to be United States District Judge for the District of Arizona, shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The legislative clerk called the roll.

Mr. DURBIN. I announce that the Senator from Michigan (Mr. LEVIN), the Senator from West Virginia (Mr. MANCHIN), the Senator from West Virginia (Mr. ROCKEFELLER), and the Senator from Vermont (Mr. SANDERS) are necessarily absent.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Arkansas (Mr. BOOZMAN), the Senator from North Carolina (Mr. BURR), and the Senator from Nebraska (Mr. JOHANNS).

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 58, nays 35, as follows:

[Rollcall Vote No. 150 Ex.]

YEAS—58

Ayotte	Gillibrand	Murphy
Baldwin	Graham	Murray
Begich	Hagan	Nelson
Bennet	Harkin	Pryor
Blumenthal	Heinrich	Reed
Booker	Heitkamp	Reid
Boxer	Hirono	Schatz
Brown	Johnson (SD)	Schumer
Cantwell	Kaine	Shaheen
Cardin	King	Stabenow
Carper	Klobuchar	Tester
Casey	Landrieu	Udall (CO)
Chambliss	Leahy	Udall (NM)
Collins	Markey	Walsh
Coons	McCain	Warner
Donnelly	McCaskill	Warren
Durbin	Menendez	Whitehouse
Feinstein	Merkley	Wyden
Flake	Mikulski	
Franken	Murkowski	

NAYS—35

Alexander	Grassley	Portman
Barrasso	Hatch	Risch
Blunt	Heller	Roberts
Coats	Hoeven	Rubio
Coburn	Inhofe	Scott
Cochran	Isakson	Sessions
Corker	Johnson (WI)	Shelby
Cornyn	Kirk	Thune
Crapo	Lee	Toomey
Cruz	McConnell	Vitter
Enzi	Moran	Wicker
Fischer	Paul	

NOT VOTING—7

Boozman	Levin	Sanders
Burr	Manchin	
Johanns	Rockefeller	

The PRESIDING OFFICER. On this vote the yeas are 58, the nays are 35. The motion is agreed to.

EXECUTIVE SESSION

NOMINATION OF ROSEMARY MARQUEZ TO BE UNITED STATES DISTRICT JUDGE FOR THE DISTRICT OF ARIZONA

The PRESIDING OFFICER. Cloture having been invoked, the clerk will report the nomination.

The legislative clerk read the nomination of Rosemary Marquez, of Arizona, to be United States Judge for the District of Arizona.

The PRESIDING OFFICER. Under the previous order, there will now be 2 minutes of debate equally divided.

The Senator from Oregon.

Mr. WYDEN. Mr. President, to use our time, my colleague from Indiana spoke earlier as though the cloture vote on the extenders determines whether the Senate will have any amendments to the extenders bill. That is not the case. A ''yes'' vote today is a vote to move the debate forward.

In that vein I simply want to announce that if cloture is invoked, I would be happy to work with Senator HATCH and the two leaders to develop

an agreed-upon list of amendments, narrowly related to the bill that the Finance Committee did in its consideration of the bill in the committee.

The PRESIDING OFFICER. The Republican leader.

Mr. MCCONNELL. Mr. President, I certainly want to thank my good friend, the chairman of the Finance Committee, for his observation. He is moving in the right direction. As everyone is clearly aware, the issue of not allowing amendments is a highly sensitive matter. The Senate has been changed dramatically in recent years.

The time to have a negotiation over amendments is before cloture is invoked, not after. If there is an indication on the other side that we are willing to have that negotiation, the time to do it is now because our experience postcloture with the ability to offer amendments has not been good, to put it mildly.

So I think the chairman of the Finance Committee is headed in the right direction. The timing is a little off. We would like to have this negotiation over amendments before cloture is invoked on the bill.

CLOTURE MOTION

The PRESIDING OFFICER. The cloture motion having been presented under rule XXII, the Chair directs the clerk to read the motion.

The assistant legislative clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, hereby move to bring to a close debate on the nomination of Douglas L. Rayes, of Arizona, to be United States District Judge for the District of Arizona.

Harry Reid, Patrick J. Leahy, Robert Menendez, Christopher Murphy, Elizabeth Warren, Christopher A. Coons, Angus S. King, Jr., Richard Blumenthal, Jeff Merkley, Amy Klobuchar, Dianne Feinstein, Richard J. Durbin, Cory A. Booker , Tom Udall, Sheldon Whitehouse, Charles E. Schumer, Edward J. Markey.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that debate on the nomination of Douglas L. Rayes, of Arizona, to be United States District Judge for the District of Arizona shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The assistant legislative clerk called the roll.

Mr. DURBIN. I announce that the Senator from Colorado (Mr. BENNET), the Senator from West Virginia (Mr. MANCHIN), the Senator from West Virginia (Mr. ROCKEFELLER), and the Senator from Vermont (Mr. SANDERS) are necessarily absent.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Arkansas (Mr. BOOZMAN) and the Senator from North Carolina (Mr. BURR).

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 59, nays 35, as follows:

[Rollcall Vote No. 151 Ex.]

YEAS—59

Ayotte	Graham	Murkowski
Baldwin	Hagan	Murphy
Begich	Harkin	Murray
Blumenthal	Heinrich	Nelson
Booker	Heitkamp	Pryor
Boxer	Hirono	Reed
Brown	Isakson	Reid
Cantwell	Johnson (SD)	Schatz
Cardin	Kaine	Schumer
Carper	King	Shaheen
Casey	Klobuchar	Stabenow
Chambliss	Landrieu	Tester
Collins	Leahy	Udall (CO)
Coons	Levin	Udall (NM)
Donnelly	Markey	Walsh
Durbin	McCain	Warner
Feinstein	McCaskill	Warren
Flake	Menendez	Whitehouse
Franken	Merkley	Wyden
Gillibrand	Mikulski	

NAYS—35

Alexander	Grassley	Portman
Barrasso	Hatch	Risch
Blunt	Heller	Roberts
Coats	Hoeven	Rubio
Coburn	Inhofe	Scott
Cochran	Johanns	Sessions
Corker	Johnson (WI)	Shelby
Cornyn	Kirk	Thune
Crapo	Lee	Toomey
Cruz	McConnell	Vitter
Enzi	Moran	Wicker
Fischer	Paul	

NOT VOTING—6

Bennet	Burr	Rockefeller
Boozman	Manchin	Sanders

The PRESIDING OFFICER. On this vote the ayes are 59, the nays are 35. The motion is agreed to.

NOMINATION OF DOUGLAS L. RAYES TO BE UNITED STATES DISTRICT JUDGE FOR THE DISTRICT OF ARIZONA

The PRESIDING OFFICER. The clerk will report the nomination.

The assistant legislative clerk read the nomination of Douglas L. Rayes, of Arizona, to be United States District Judge for the District of Arizona.

The PRESIDING OFFICER. Under the previous order, there will now be 2 minutes of debate equally divided.

Mr. MCCAIN. I yield back the remainder of my time.

The PRESIDING OFFICER. Without objection, all time is yielded back.

CLOTURE MOTION

The PRESIDING OFFICER. Pursuant to rule XXII, the Chair lays before the Senate the pending cloture motion, which the clerk will state.

The assistant legislative clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, hereby move to bring to a close debate on the nomination of James Alan Soto, of Arizona, to be United States District Judge for the District of Arizona.

Harry Reid, Patrick J. Leahy, Robert Menendez, Christopher Murphy, Elizabeth Warren, Christopher A. Coons, Angus S. King, Jr., Richard Blumenthal, Jeff Merkley, Amy Klobuchar, Dianne Feinstein, Richard J. Durbin, Tom Udall, Sheldon Whitehouse, Charles E. Schumer, Edward J. Markey, Cory A. Booker.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that debate on the nomination of James Alan Soto, of Arizona, to be United States District Judge for the District of Arizona, shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The assistant bill clerk called the roll.

Mr. DURBIN. I announce that the Senator from West Virginia (Mr. MANCHIN), the Senator from West Virginia (Mr. ROCKEFELLER), and the Senator from Vermont (Mr. SANDERS) are necessarily absent.

Mr. CORNYN. The following Senator is necessarily absent: the Senator from Arkansas (Mr. BOOZMAN).

The PRESIDING OFFICER. (Mr. KING). Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 61, nays 35, as follows:

[Rollcall Vote No. 152 Ex.]

YEAS—61

Ayotte	Gillibrand	Murkowski
Baldwin	Graham	Murphy
Barrasso	Hagan	Murray
Begich	Harkin	Nelson
Bennet	Heinrich	Pryor
Blumenthal	Heitkamp	Reed
Booker	Hirono	Reid
Boxer	Isakson	Schatz
Brown	Johnson (SD)	Schumer
Cantwell	Kaine	Shaheen
Cardin	King	Stabenow
Carper	Klobuchar	Tester
Casey	Landrieu	Udall (CO)
Chambliss	Leahy	Udall (NM)
Collins	Levin	Walsh
Coons	Markey	Warner
Donnelly	McCain	Warren
Durbin	McCaskill	Whitehouse
Feinstein	Menendez	Wyden
Flake	Merkley	
Franken	Mikulski	

NAYS—35

Alexander	Grassley	Portman
Blunt	Hatch	Risch
Burr	Heller	Roberts
Coats	Hoeven	Rubio
Coburn	Inhofe	Scott
Cochran	Johanns	Sessions
Corker	Johnson (WI)	Shelby
Cornyn	Kirk	Thune
Crapo	Lee	Toomey
Cruz	McConnell	Vitter
Enzi	Moran	Wicker
Fischer	Paul	

NOT VOTING—4

Boozman	Rockefeller
Manchin	Sanders

The PRESIDING OFFICER. On this vote the yeas are 61, the nays are 35. The motion is agreed to.

NOMINATION OF JAMES ALAN SOTO TO BE UNITED STATES DISTRICT JUDGE FOR THE DISTRICT OF ARIZONA

The PRESIDING OFFICER. Cloture having been invoked, the clerk will report the nomination.

The assistant bill clerk read the nomination of James Alan Soto, of Arizona, to be United States District Judge for the District of Arizona.

NOMINATION OF LESLIE RAGON CALDWELL TO BE AN ASSISTANT ATTORNEY GENERAL

NOMINATION OF HELEN MEAGHER LA LIME TO BE AMBASSADOR EXTRAORDINARY AND PLENIPOTENTIARY OF THE UNITED STATES OF AMERICA TO THE REPUBLIC OF ANGOLA

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to the consideration of the following nominations, which the clerk will report.

The assistant bill clerk read the nominations of Leslie Ragon Caldwell, of New York, to be an Assistant Attorney General and Helen Meagher La Lime, of the District of Columbia, a Career Member of the Senior Foreign Service, Class of Minister-Counselor, to be Ambassador Extraordinary and Plenipotentiary of the United States of America to the Republic of Angola.

The PRESIDING OFFICER. The Senator from Washington.

Mrs. MURRAY. Mr. President, I ask unanimous consent that all time be yielded back on both nominations.

The PRESIDING OFFICER. Without objection, it is so ordered.

VOTE ON CALDWELL NOMINATION

Under the previous order, the question is, Will the Senate advise and consent to the nomination of Leslie Ragon Caldwell, of New York, to be an Assistant Attorney General?

The nomination was confirmed.

VOTE ON LA LIME NOMINATION

The PRESIDING OFFICER. Under the previous order, the question is, Will the Senate advise and consent to the nomination of Helen Meagher La Lime, of the District of Columbia, a Career Member of the Senior Foreign Service, Class of Minister-Counselor, to be Ambassador Extraordinary and Plenipotentiary of the United States of America to the Republic of Angola?

The nomination was confirmed.

The PRESIDING OFFICER. Under the previous order, the motions to reconsider are considered made and laid upon the table, and the President will be immediately notified of the Senate's actions.

RECESS

The PRESIDING OFFICER. Under the previous order, the Senate stands in recess until 1:45 p.m.

Thereupon, the Senate, at 12:36 p.m., recessed until 1:45 p.m. and reassembled when called to order by the Presiding Officer (Mrs. MCCASKILL).

NOMINATION OF ROSEMARY MARQUEZ TO BE UNITED STATES DISTRICT JUDGE FOR THE DISTRICT OF ARIZONA—Continued

The PRESIDING OFFICER. Under the previous order, there will be 2 minutes of debate prior to the vote on the Marquez nomination.

Neither side yielding the time, the time will be equally divided.

The PRESIDING OFFICER. The Senator from Hawaii.

Ms. HIRONO. Madam President, I ask unanimous consent that all time be yielded back.

Mrs. MCCASKILL. Without objection, all time is yielded back.

The question is, Will the Senate advise and consent to the nomination of Rosemary Marquez, of Arizona, to be United States District Judge for the District of Arizona?

Ms. HIRONO. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The assistant legislative clerk called the roll.

Mr. DURBIN. I announce that the Senator from West Virginia (Mr. MANCHIN) and the Senator from West Virginia (Mr. ROCKEFELLER) are necessarily absent.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Arkansas (Mr. BOOZMAN) and the Senator from Georgia (Mr. ISAKSON).

The PRESIDING OFFICER (Ms. HIRONO). Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 81, nays 15, as follows:

[Rollcall Vote No. 153 Ex.]

YEAS—81

Alexander	Gillibrand	Mikulski
Ayotte	Graham	Murkowski
Baldwin	Grassley	Murphy
Begich	Hagan	Murray
Bennet	Harkin	Nelson
Blumenthal	Hatch	Paul
Blunt	Heinrich	Portman
Booker	Heitkamp	Pryor
Boxer	Heller	Reed
Brown	Hirono	Reid
Cantwell	Hoeven	Sanders
Cardin	Johanns	Schatz
Carper	Johnson (SD)	Schumer
Casey	Johnson (WI)	Sessions
Chambliss	Kaine	Shaheen
Coats	King	Stabenow
Cochran	Kirk	Tester
Collins	Klobuchar	Thune
Coons	Landrieu	Toomey
Corker	Leahy	Udall (CO)
Cornyn	Levin	Udall (NM)
Donnelly	Markey	Walsh
Durbin	McCain	Warner
Feinstein	McCaskill	Warren
Fischer	McConnell	Whitehouse
Flake	Menendez	Wicker
Franken	Merkley	Wyden

NAYS—15

Barrasso	Enzi	Roberts
Burr	Inhofe	Rubio
Coburn	Lee	Scott
Crapo	Moran	Shelby
Cruz	Risch	Vitter

NOT VOTING—4

Boozman	Manchin
Isakson	Rockefeller

The nomination was confirmed.

NOMINATION OF DOUGLAS L. RAYES TO BE UNITED STATES DISTRICT JUDGE FOR THE DISTRICT OF ARIZONA—Continued

The PRESIDING OFFICER. Under the previous order, there will be 2 minutes of debate prior to a vote on the Rayes nomination.

Who yields time?

Mr. PORTMAN. Madam President, we yield back all time.

The PRESIDING OFFICER. Without objection, all time is yielded back.

The question occurs on the nomination.

Mr. PORTMAN. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second? There appears to be a sufficient second. There is a sufficient second.

The question is, Will the Senate advise and consent to the nomination of Douglas L. Rayes, of Arizona, to be United States District Judge for the District of Arizona?

The clerk will call the roll.

The assistant bill clerk called the roll.

Mr. DURBIN. I announce that the Senator from West Virginia (Mr. MANCHIN) and the Senator from West Virginia (Mr. ROCKEFELLER) are necessarily absent.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Arkansas (Mr. BOOZMAN) and the Senator from Georgia (Mr. ISAKSON).

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 77, nays 19, as follows:

[Rollcall Vote No. 154 Ex.]

YEAS—77

Alexander	Fischer	McCaskill
Ayotte	Flake	McConnell
Baldwin	Franken	Menendez
Begich	Gillibrand	Merkley
Bennet	Graham	Mikulski
Blumenthal	Grassley	Murkowski
Blunt	Hagan	Murphy
Booker	Harkin	Murray
Boxer	Hatch	Nelson
Brown	Heinrich	Paul
Cantwell	Heitkamp	Pryor
Cardin	Heller	Reed
Carper	Hirono	Reid
Casey	Hoeven	Sanders
Chambliss	Johnson (SD)	Schatz
Coats	Kaine	Schumer
Cochran	King	Sessions
Collins	Kirk	Shaheen
Coons	Klobuchar	Stabenow
Corker	Landrieu	Tester
Cornyn	Leahy	Toomey
Donnelly	Levin	Udall (CO)
Durbin	Markey	Udall (NM)
Feinstein	McCain	

Walsh	Warren	Wicker
Warner	Whitehouse	Wyden

NAYS—19

Barrasso	Johanns	Rubio
Burr	Johnson (WI)	Scott
Coburn	Lee	Shelby
Crapo	Moran	Thune
Cruz	Portman	Vitter
Enzi	Risch	
Inhofe	Roberts	

NOT VOTING—4

Boozman	Manchin
Isakson	Rockefeller

The nomination was confirmed.

NOMINATION OF JAMES ALAN SOTO TO BE UNITED STATES DISTRICT JUDGE FOR THE DISTRICT OF ARIZONA—Continued

The PRESIDING OFFICER. Under the previous order, there will be 2 minutes of debate prior to a vote on the Soto nomination.

Mr. LEAHY. Madam President, I ask unanimous consent that all time be yielded back.

The PRESIDING OFFICER. Without objection, all time is yielded back.

The question is, Will the Senate advise and consent to the nomination of James Alan Soto, of Arizona, to be United States District Judge for the District of Arizona?

Mr. BLUNT. Madam President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The bill clerk called the roll.

Mr. DURBIN. I announce that the Senator from West Virginia (Mr. MANCHIN) and the Senator from West Virginia (Mr. ROCKEFELLER) are necessarily absent.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from New Hampshire (Ms. AYOTTE), the Senator from Arkansas (Mr. BOOZMAN), the Senator from Georgia (Mr. ISAKSON), and the Senator from Kansas (Mr. MORAN).

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 93, nays 1, as follows:

[Rollcall Vote No. 155 Ex.]

YEAS—93

Alexander	Cornyn	Inhofe
Baldwin	Crapo	Johanns
Barrasso	Cruz	Johnson (SD)
Begich	Donnelly	Johnson (WI)
Bennet	Durbin	Kaine
Blumenthal	Enzi	King
Blunt	Feinstein	Kirk
Booker	Fischer	Klobuchar
Boxer	Flake	Landrieu
Brown	Franken	Leahy
Burr	Gillibrand	Lee
Cantwell	Graham	Levin
Cardin	Grassley	Markey
Carper	Hagan	McCain
Casey	Harkin	McCaskill
Chambliss	Hatch	McConnell
Coats	Heinrich	Menendez
Cochran	Heitkamp	Merkley
Collins	Heller	Mikulski
Coons	Hirono	Murkowski
Corker	Hoeven	Murphy
Murray	Sanders	Toomey
Nelson	Schatz	Udall (CO)
Paul	Schumer	Udall (NM)
Portman	Scott	Vitter
Pryor	Sessions	Walsh
Reed	Shaheen	Warner
Reid	Shelby	Warren
Risch	Stabenow	Whitehouse
Roberts	Tester	Wicker
Rubio	Thune	Wyden

NAYS—1

Coburn

NOT VOTING—6

Ayotte	Isakson	Moran
Boozman	Manchin	Rockefeller

The nomination was confirmed.

CLOTURE MOTION

The PRESIDING OFFICER. There will now be 2 minutes of debate equally divided prior to the vote to invoke cloture on the Costa nomination.

Mr. REID. Madam President, I yield back all time.

The PRESIDING OFFICER. Without objection, all time is yielded back.

The cloture motion having presented under rule XXII, the Chair directs the clerk to report the motion.

The assistant bill clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, hereby move to bring to a close debate on the nomination of Gregg Jeffrey Costa, of Texas, to be United States Circuit Judge for the 5th Circuit.

Harry Reid, Patrick J. Leahy, Robert Menendez, Christopher Murphy, Elizabeth Warren, Christopher A. Coons, Angus S. King, Jr., Richard Blumenthal, Jeff Merkley, Cory A. Booker , Amy Klobuchar, Dianne Feinstein, Richard J. Durbin, Tom Udall, Sheldon Whitehouse, Charles E. Schumer, Edward J. Markey.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that the debate on the nomination of Gregg Jeffrey Costa, of Texas, to be the United States Circuit Judge for the Fifth Circuit shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The assistant bill clerk called the roll.

Mr. DURBIN. I announce that the Senator from West Virginia (Mr. MANCHIN) and the Senator from West Virginia (Mr. ROCKEFELLER) are necessarily absent.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from New Hampshire (Ms. AYOTTE), the Senator from Arkansas (Mr. BOOZMAN), the Senator from Georgia (Mr. ISAKSON), and the Senator from Kansas (Mr. MORAN).

The PRESIDING OFFICER. (Ms. WARREN.) Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 58, nays 36, as follows:

[Rollcall Vote No. 156 Ex.]

YEAS—58

Baldwin	Gillibrand	Murray
Begich	Hagan	Nelson
Bennet	Harkin	Pryor
Blumenthal	Heinrich	Reed
Booker	Heitkamp	Reid
Boxer	Hirono	Sanders
Brown	Johnson (SD)	Schatz
Cantwell	Kaine	Schumer
Cardin	King	Shaheen
Carper	Klobuchar	Stabenow
Casey	Landrieu	Tester
Collins	Leahy	Udall (CO)
Coons	Levin	Udall (NM)
Cornyn	Markey	Walsh
Cruz	McCaskill	Warner
Donnelly	Menendez	Warren
Durbin	Merkley	Whitehouse
Feinstein	Mikulski	Wyden
Flake	Murkowski	
Franken	Murphy	

NAYS—36

Alexander	Graham	Paul
Barrasso	Grassley	Portman
Blunt	Hatch	Risch
Burr	Heller	Roberts
Chambliss	Hoeven	Rubio
Coats	Inhofe	Scott
Coburn	Johanns	Sessions
Cochran	Johnson (WI)	Shelby
Corker	Kirk	Thune
Crapo	Lee	Toomey
Enzi	McCain	Vitter
Fischer	McConnell	Wicker

NOT VOTING—6

Ayotte	Isakson	Moran
Boozman	Manchin	Rockefeller

The PRESIDING OFFICER. On the motion to invoke cloture on Gregg Jeffrey Costa, of Texas, to be United States Circuit Judge for the Fifth Circuit, the yeas are 58, the nays are 36. The motion is agreed to.

The Republican leader.

UNANIMOUS CONSENT REQUEST—H.R. 3474

Mr. MCCONNELL. Madam President, is the next vote in order on the underlying tax extender bill?

The PRESIDING OFFICER. The next vote will be on the motion to invoke cloture on amendment No. 3060 to the tax extenders bill.

Mr. MCCONNELL. Thank you, Madam President.

The American people actually need to know what is happening in their Senate. This body exists to ensure that the citizens of this country have a say in what our government does. The Senate is supposed to be the citadel of our democracy, the place where we guarantee that no one in the country is cut out of the legislative process. The whole purpose of this body is to make sure that nobody is left out or left behind.

Yet today we have a Democratic majority that has turned this body literally on its head. Instead of preserving the Senate's prerogatives, they have systematically weakened or destroyed them all together. They have turned the Senate into a graveyard of good ideas and open democratic debate.

It is a gag order on the American people we represent. Instead of robust, freewheeling debates about the important issues of the day, we get bizarre monologues about the Democrats' latest villain.

We get silly, shameful attacks on private citizens. So in one sense it is fitting that the majority leader announced today he wants to rewrite the Constitution. I mean, at least you have to give them marks for consistency.

They are already muzzling our constituents by blocking amendments, and now they want to muzzle them even more by changing the Bill of Rights. This is completely out of control.

Even if the Democratic majority doesn't like our ideas or those of our constituents, the answer isn't to take away their constitutionally guaranteed right to speak their minds. The answer isn't to shut down their representatives' ability to influence legislation through amendments. The answer, my friends, is to come up with better arguments. The answer is to actually convince people in a free and open marketplace of ideas that you are right.

Why are Washington Democrats so afraid of a free and open exchange of ideas? What are they afraid of? Do they have that little faith in the judgment of the people we represent? Over the past few weeks we have seen just how scared our friends on the other side are of a free and open debate.

A big majority wants to repeal President Obama's medical device tax; 79 people in this body voted for it. They won't allow a vote on it.

The American people want to see a vote on the Keystone Pipeline. Most Senators say they want to vote on it too, but we are not allowed to vote on it.

We have a tax bill that Members on both sides want to improve and Members on both sides want to support. Yet we don't get a chance to amend it.

We should have certainty in our Tax Code instead of these endless expirations that only make it harder for people to prepare and for businesses to plan and to compete. They don't want to do that either. They are completely allergic—completely and totally allergic—to anything that is constructive.

What they are doing is muzzling the people of this country, a gag order on the people we were sent to the Senate to represent—all presumably to protect their power. This is really quite scandalous. The American people need to know what is happening in their Senate because this is bigger than any one bill. It is about protecting the right of the American people to have a say in what goes on in Washington.

We represent millions of people on this side of the aisle. They represent many of the people on their side of the aisle. I think there are something like 40 or so Democratic amendments pending to this bill—Democratic Senators who offered amendments to this bill who will not be heard.

This is all about protecting the one opportunity they have to shut us out. It is about a party that has become so afraid of losing its hold on power that they are willing to do just about anything to hold onto it—even if it means, as I said earlier, to try to amend the Bill of Rights.

We have a lot of smart people on the Democratic side, but I expect none of them are smarter than James Madison. Yet apparently they decided—after a couple of hundred years—Madison's work is not sufficient. They want to recommend we amend the Bill of Rights. What is before us today is not that; it is a tax extender bill.

Therefore, I ask unanimous consent that if cloture is invoked on Senate amendment No. 3060, the Wyden substitute, the amendment be considered original text for the purpose of amendment; and notwithstanding the provisions of rule XXII, it be in order for the Republican leader or his designee to offer the Toomey amendment related to the medical device tax, and that amendments then be offered in alternating fashion between the majority and the minority, with all amendments being related to tax policy.

The PRESIDING OFFICER. Is there objection?

Mr. REID. Reserving the right to object.

The PRESIDING OFFICER. The majority leader.

Mr. REID. Everyone listen. The selfpronounced guardian of gridlock just gave us his presentation. That is what the Republican leader calls himself, and that is a good name that he got for himself—the guardian of gridlock. That is what we have in the Senate. That is what we have had here for 5½ years. We have struggled through parts of it, but it has been difficult.

It is no surprise to me or to us that, of course, when something is said about the Koch brothers, there are people who run down to the floor to defend them. This time we have the Republican leader defending the Koch brothers.

What I talked about today is something so radical—listen to what it is—that we should have restrictions on how much money people can spend in political campaigns and not have the government purchased by the two richest people in America—the Koch brothers. So it is no surprise we have someone running to their rescue.

I would also suggest this. My friend, the Republican leader, wants a vote on Keystone. They had a vote. They wouldn't take it. As one of my Democratic Senators said, my friend the Republican leader is more interested in an issue than getting the pipeline done.

So here is where we are. The Republican leader has asked for alternating amendments. That is a buzzword for ''we are going to continue our filibusters.''

The chairman of the Finance Committee, RON WYDEN, as the new chair—and we all have great expectations from RON WYDEN. He is an experienced legislator. He spent many years in the House, and now he is a veteran here in the Senate. He made a reasonable proposal—it was done before the world—saying: OK, you want amendments, let's do them in relation to this bill; that is, the tax extenders bill.

But I will go even a step further than that. First of all, everyone should understand that this is a bill which was done by the Finance Committee on a bipartisan basis. But if they are interested in more amendments, why don't we have Senator WYDEN and Senator HATCH see what they can come up with? And if that is good enough for me, it is good enough for my caucus.

I object.

The PRESIDING OFFICER. Objection is heard.

NOMINATION OF GREGG JEFFREY COSTA TO BE UNITED STATES CIRCUIT JUDGE FOR THE FIFTH CIRCUIT

The PRESIDING OFFICER. The clerk will report the nomination.

The assistant bill clerk read the nomination of Gregg Jeffrey Costa, of Texas, to be United States Circuit Judge for the Fifth Circuit.

The PRESIDING OFFICER. Under the previous order, the motions to reconsider are considered made and laid upon the table.

The President will be immediately notified of the Senate's action.

LEGISLATIVE SESSION

CLOTURE MOTION

The PRESIDING OFFICER. The Senate will resume legislative session.

There is now 2 minutes of debate.

The Senator from Oregon.

Mr. WYDEN. Madam President, I said before that I am willing to debate and have votes on amendments related to tax extenders, and we heard Senator REID essentially extend the olive branch once more. That is exactly what Senator HATCH and I did on a bipartisan basis in the Finance Committee, and I am ready and willing to do that again in the full Senate. But the Senate can't do that if action on the tax extenders bill is blocked today.

So now the Senate has the opportunity to vote against a big tax increase—actually, a bunch of big tax increases—that would slam our fragile economy hard and would punish innovators, punish our small businesses, punish homeowners who are underwater on their mortgages, punish returning veterans looking for jobs, and punish students and classroom teachers.

Colleagues, who here thinks it makes sense to tax innovation? That is what is going to happen if the tax extenders bill fails to pass today. Who here thinks it makes sense—

The PRESIDING OFFICER. The Senator's time has expired.

Mr. WYDEN. Madam President, I urge that we not let students, veterans, homeowners, and innovators be hurt today. Let's vote for cloture this afternoon.

I yield the floor.

The PRESIDING OFFICER. The Senator from Utah.

Mr. HATCH. Madam President, I compliment the distinguished Senator from Oregon for the work, the wide-open work he did for the committee because we did have an open process, but we only comprise a little less than 25 percent of the Senate. To have a bill this important and be foreclosed from amendments I think makes the case for the minority leader and for this side.

I know there are many people on the other side who would like to have an open process, who would like to see amendments, who would like to have this be a real debating society from time to time rather than just have a slam-dunk type of approach to everything. I have to say I think there are a lot of people who aren't on the Finance Committee who had no say at all on this bill and who might possibly want to participate in the process.

We have just had, time after time——

The PRESIDING OFFICER. The Senator's time has expired.

Mr. HATCH. I ask unanimous consent for an additional 30 seconds.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. HATCH. Time after time we have been foreclosed. It is time to end that and start acting as the U.S. Senate should act and allow both sides at least an opportunity to express their views and allow every Senator that opportunity, not just the ones on the Finance Committee.

The PRESIDING OFFICER. Pursuant to rule XXII, the Chair lays before the Senate the pending cloture motion, which the clerk will state.

The assistant bill clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, hereby move to bring to a close debate on the substitute amendment No. 3060 to H.R. 3474, an act to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

Harry Reid, Ron Wyden, Angus S. King, Jr., Richard J. Durbin, Robert Menendez, Mark R. Warner, Benjamin L. Cardin, Robert P. Casey, Jr., Christopher A. Coons, Bill Nelson, Michael F. Bennet, Heidi Heitkamp, Barbara Boxer, Debbie Stabenow, Maria Cantwell, Charles E. Schumer, Thomas R. Carper.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that debate on amendment No. 3060 to H.R. 3474, an act to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act, shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The bill clerk called the roll.

Mr. DURBIN. I announce that the Senator from West Virginia (Mr. MANCHIN) and the Senator from West Virginia (Mr. ROCKEFELLER) are necessarily absent.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from New Hampshire (Ms. AYOTTE), the Senator from Arkansas (Mr. BOOZMAN), the Senator from Georgia (Mr. ISAKSON), the Senator from Kansas (Mr. MORAN), and the Senator from Louisiana (Mr. VITTER).

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 53, nays 40, as follows:

[Rollcall Vote No. 157 Leg.]

YEAS—53

Baldwin	Harkin	Murray
Begich	Heinrich	Nelson
Bennet	Heitkamp	Pryor
Blumenthal	Hirono	Reed
Booker	Johnson (SD)	Sanders
Boxer	Kaine	Schatz
Brown	King	Schumer
Cantwell	Kirk	Shaheen
Cardin	Klobuchar	Stabenow
Carper	Landrieu	Tester
Casey	Leahy	Udall (CO)
Coons	Levin	Udall (NM)
Donnelly	Markey	Walsh
Durbin	McCaskill	Warner
Feinstein	Menendez	Warren
Franken	Merkley	Whitehouse
Gillibrand	Mikulski	Wyden
Hagan	Murphy	

NAYS—40

Alexander	Fischer	Paul
Barrasso	Flake	Portman
Blunt	Graham	Reid
Burr	Grassley	Risch
Chambliss	Hatch	Roberts
Coats	Heller	Rubio
Coburn	Hoeven	Scott
Cochran	Inhofe	Sessions
Collins	Johanns	Shelby
Corker	Johnson (WI)	Thune
Cornyn	Lee	Toomey
Crapo	McCain	Wicker
Cruz	McConnell	
Enzi	Murkowski	

NOT VOTING—7

Ayotte	Manchin	Vitter
Boozman	Moran	
Isakson	Rockefeller	

The PRESIDING OFFICER. On this vote the yeas are 53, the nays are 40.

Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is rejected.

Mr. REID. I enter a motion to reconsider the vote by which cloture was not invoked on the substitute amendment.

The PRESIDING OFFICER. The motion is entered.

The majority leader.

Mr. REID. Madam President, would you repeat the vote?

Ms. WARREN. The vote was 53 in favor and 40 opposed.

Mr. REID. Madam President, once again the Republicans cannot take yes for an answer. They just voted against the second bipartisan bill in less than a week. It is hard to comprehend, but that is true.

But we have learned on the energy efficiency—with all the different agreements that were violated by the Republicans—we learned in the last 24 hours the reason for this. Scott Brown, who is running for the Senate—he is from Massachusetts but running for the Senate in New Hampshire—he asked the Republican caucus: Make sure you don't give SHAHEEN a victory on this.

So that is what it is all about on that bipartisan bill. That was a bill to conserve energy; 200,000 jobs—something really important for the country. They worked on it since last September.

Stunningly, my friend the Republican leader today is lamenting how things are going around here: Why won't they give us a vote on Keystone?

All he has to do is think back a couple days. They were offered an up-or-down vote on Keystone. They refused to take it. Talk about double-talk—triple-talk. And, of course—of course—whom do they come running to for help? The Koch brothers.

I was criticized for thinking that we should do something about this obscene campaign spending that is going on. And what, lo and behold, is the first suggestion they have that they want to do on tax extenders? They want to do something about ObamaCare. That is the only mention that is listed there—ObamaCare. Even though it has fallen significantly as an issue they are going to win anything on, that is part of their mindset.

Today the Republicans' excuse is they need to vote once again to roll back part of ObamaCare, just as I said. And I already went over the Scott Brown episode. So I wonder who called them today to tell them to kill this bill? Maybe Scott Brown has something to do with this also or maybe it is one of the other Republican candidates who are desiring to be in the Senate. No matter the excuse, Republicans continue to wage war against common sense.

This tax extenders bill was a bill that was hashed out in the Finance Committee. In the Finance Committee, they didn't allow anything except germane amendments—in the Finance Committee—because the plan was to bring that bill here and get it passed. It is a bill that is needed at this time. The business community needs it. Tax reports have to be filed, and until this bill passes, they are not going to be very good if you are a big business. If you take a bus or a subway—there is a subsidy in this bill for people who take buses and subways, public transportation—that is not going to pass. And sales tax deductions—lots of things that are just common sense. But my friend the Republican leader calls himself the guardian of gridlock—the guardian of gridlock—and I am not going to do a thing to take away that name he loves so much because it is true.

Now we will have the weekend to think about this, I guess. I think it is irrational to block these tax cuts—tax cuts. That is what just happened. The Republicans voted against tax cuts. So maybe the Republicans will hear from their friends down on K Street and

around the country, and maybe they will learn that this is pretty important to everybody—not Democrats, not Republicans; it is important for our country.

My door is always open. I indicated that in my statement following the consent request of the Republican leader, but we have heard nothing.

I don't know how anyone could be more reasonable than Chairman WYDEN. They wanted amendments. He offered them amendments.

In the meantime, it should not be lost that Republican Senators are continuing their agenda by just saying no whether it is something as logical and as important as pay equity, so a woman doing the same job as a man gets the same amount of money; that was blocked. And this is an issue that is more than just something that takes place away from the maddening crowds. Look what happened, it appears, at the New York Times. The woman who ran that newspaper was fired yesterday. Why? It is now in the press. Because she complained she was doing the same work as men in two different jobs and made a lot less money than they did. That is why we need that legislation. My daughter should make as much money as a man who does the same work. What kind of example are we setting here when a woman who does the same work as a man doesn't get paid the same amount of money? The Republicans blocked that.

They even blocked raising the minimum wage. We have had Rick Santorum come out in favor of doing that, Mitt Romney, Jeb Bush, and they keep coming on every day, new people coming on to say the minimum wage should be increased—Republicans. But it doesn't matter. They are functioning here under the tutelage of the master of gridlock, the guardian of gridlock.

So as we go back to a few days after President Obama was elected, all the big shot Republicans came here and they came to two conclusions:

No. 1. We are going to do everything we can to make sure Obama is not reelected.

And to the credit of my Republican friend, the Republican leader, he stated that on the Senate floor. He said: My No. 1 goal is to make sure Obama is not reelected.

That was a failure.

But what else did they say at that meeting? The way we are going to make sure that Obama is not reelected and to make sure the Democrats do not do that well—we are going to block everything.

That is what they have done, and here is an example of that right here again today.

No to energy conservation, no to pay equity, no to minimum wage, and now today a new one: no to tax cuts.

So I would hope that come November the American people would just say no to this gridlock we have here in Washington in the Senate.

The PRESIDING OFFICER. The Senator from Kansas.

VETERANS' HEALTH CARE

Mr. CORNYN. Madam President, the front page of yesterday's San Antonio Express News featured the heartbreaking story of a former Army combat medic by the name of Anson Dale Richardson, a man from East Texas who did multiple tours in Vietnam and went on to work as a heavy equipment operator.

Last September Dale was diagnosed with a very serious form of throat cancer. His doctor says he told medical officials at the Department of Veterans Affairs to put Mr. Richardson on an immediate course of chemotherapy. What happened next is the sort of tragedy that is becoming all too familiar, with revelations from Veterans' Affairs clinics and hospitals around the country.

According to the Express News, after being told to start chemotherapy right away, Mr. Richardson waited to hear from the VA about his appointment. He waited and waited, but he never heard back. On November 4, Dale Richardson died.

We will never know whether he would have or could have survived cancer because he wasn't given that chance because he wasn't able to start the chemo treatments when his doctor first diagnosed him. But we do know that the Veterans' Administration's reported failure to give him any chemo treatments took away his one last hope of beating this terrible disease.

When he died, Dale left behind a wife named Carolyn. In an interview with the Express News, Carolyn Richardson said of her late husband, ''I just wish he'd had a chance.''

Dale Richardson's Austin-area doctor—the doctor who says he told VA officials that Mr. Richardson needed immediate chemotherapy—got in contact with my office to express his outrage and his tremendous sadness and anger and frustration at Mr. Richardson's death. In fact, the doctor said this episode was so disturbing that he is no longer accepting contract work from the Veterans' Administration. He also said that a VA physician personally told him: ''The system is broken, and I'm glad I'm retiring.''

Given all of the stories that have accumulated and those that seem to appear with every new edition of the daily newspapers—all the reports of veterans dying or suffering because of the long wait times, all the reports of appointment data being falsified, all the reports of VA employees participating in coverups—given all that, it seems painfully clear to me that the system is indeed broken and that the current VA leadership is unable or unwilling to do what is necessary to fix it.

With that in mind, I know that the Secretary of Veterans Affairs, Secretary Shinseki, testified today before the Veterans' Affairs Committee. I haven't yet had a chance to read the transcript of his testimony, but I am hoping he will have answered or will at some point answer these questions:

No. 1. Can you confirm, Secretary Shinseki, that supervisors of VA facilities have been ordering employees to conceal wait times?

I would like for him to answer this question: Secretary Shinseki, can you confirm whether VA cancer patients needing chemotherapy are being provided with treatment in a timely manner?

No. 3. Secretary Shinseki, can you confirm whether the VA is withholding all bonuses and pay raises from those employees who have been accused of falsifying appointment data?

No. 4. Secretary Shinseki, can you confirm whether VA facilities are preserving all appointment-related documents? In other words, can you assure the Congress and the American people that evidence is not being destroyed?

Finally, Secretary Shinseki, can you confirm whether all VA staffers at the facilities under investigation will not be assigned to investigate other VA facilities—a case of the fox perhaps watching the henhouse.

These questions go to the very heart of the VA's credibility or to the lack thereof. We have millions of veterans in this country and tens of millions more people who either know a veteran or are related to one, and I would like to think that all Americans, whether they know a veteran, whether they have a veteran as a family member, all Americans are united in our concerns with the way our veterans are being treated and join with us in our commitment to get to the bottom of this mess and figure out what went wrong and fix it. We all deserve answers, and we deserve them now.

If Secretary Shinseki cannot provide the necessary assurances, then it will become obvious that the VA is suffering from not only a systemic crisis of competence and accountability but from a systemic crisis of leadership as well.

I know everybody claims to be outraged by these news reports, by the steady stream of allegations, and yet I fear the Obama administration is not treating this with the kind of urgency it demands.

Remember, the administration has now spent more than $4½ billion setting up the ObamaCare exchanges, and we remember what happened with the Web site that was the portal where people would sign up for these exchanges failed. It was all hands on deck. I commend the administration for its timely response to that problem, but by comparison, with the tragedies we are reading about in the newspapers about the 40 veterans who died in Phoenix while reportedly waiting for treatment at a VA clinic or hospital when put on a secret waiting list, I don't see that sense of urgency coming from the administration or from this Congress, for that matter.

I do commend Senator SANDERS and Senator BURR, the chair and ranking

member of the Veterans' Affairs Committee of the Senate, for having Secretary Shinseki and others here today so we can begin the process of peeling the layers of the onion so we can get to the truth.

I realize the administration has to balance competing priorities, but in my view there are few priorities more important than honoring our sacred promise to America's military heroes. I would hope we can all agree that even one story like Dale Richardson's is one too many. The time for happy talk and empty promises is long past. What our veterans deserve and need now is real accountability and reform and not this sort of ''kick the can down the road'' attitude that seems to pervade Washington but, rather, a real sense of urgency to get to the bottom of the problem and to fix it without any delay; otherwise, there will be more veterans who will be forced to suffer and possibly lose their life as Dale did because of the incompetence of the administration at the VA and the lack of leadership necessary to get to the bottom of this and get it on the right course.

I yield the floor.

The PRESIDING OFFICER (Mr. MARKEY). The Senator from New York.

Mr. SCHUMER. Mr. President, after I speak, I ask unanimous consent my friend and colleague from Utah be given the floor.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. SCHUMER. I thank him for letting me say a few words.

TAX EXTENDERS

I was listening to the debate between the majority leader and the minority leader, and I just wanted to be clear. The tax extender bill was negotiated very well by Senators WYDEN and HATCH, with many of us in the committee participating, and it was truly a bipartisan product. The ideas in there, I would probably say, were half Republican and half Democratic.

Senator HATCH made a very good point. He said that is only about 25 percent of the Senate. What about everybody else? If we have no amendments, no one else can legislate.

I want to clarify our offer. Senator MCCONNELL said amendments on the whole Tax Code should be allowed. That is no way to legislate. That goes the opposite way. The Finance Committee knows the Tax Code, and as a result they should get first crack at it; otherwise, we may as well not have a committee system. But we should allow amendments that are relevant or germane to the extenders. There were many extenders. Many Members who are not on the committee probably have many ideas about how to change those amendments—make them longer, make them shorter.

The House actually took three of our extenders and made them permanent. Maybe that is a debate our colleagues on the other side of the aisle want to have, which would be a very legitimate debate, even though some people might say that costs too much or it leaves out some extenders, et cetera. Maybe some of them don't want to have certain extenders in the legislation. Knock them out or enrich them. All of these things are possible.

Instead of Senator MCCONNELL's offer—any amendment on the whole Tax Code—Senator WYDEN offered to Senator HATCH that the Republicans give us a list of amendments they propose, and then the two of them would sit down and negotiate that list. There will be Democratic amendments—I think there are 30 or 40 on Senator WYDEN's list—and Republican amendments on Senator HATCH's list. The two of them are outstanding legislators. They get along well, and we could come up with a list and actually move this bill with amendments. That is what I hope will happen over the weekend and on Tuesday we can move forward.

To me, the offer of Leader REID and Senator WYDEN makes eminent sense. It is how we used to legislate. We didn't lay it open for every amendment. When the committee chair and ranking member agreed on a bill—LAMAR ALEXANDER, my good friend from Tennessee, has reiterated this to me over and over—we would then go to the floor and the two of them would work it out, providing fairness to both sides of the aisle since each of them has the respect of their leadership.

Again, our offer is plain and simple: Show us your amendments, and we will show you our amendments. Let them be relevant and germane to the bill before us, which is tax extenders, and we will be very reasonable and accommodating so we can move the bill forward, pass it, and have a debate on improving it with amendments that come up on both sides.

With that, I thank my good friend from Utah for yielding the floor and letting me speak ahead of him.

I yield the floor to the Presiding Officer.

The PRESIDING OFFICER. The Senator from Utah.

Mr. HATCH. Mr. President, I thank my dear friend from New York. I consider him one of the better Senators in the Senate and a dear friend and a person I have always been able to work with. He is tough—there is no question about that—but so am I, although nobody knows that.

I just want to speak for a few minutes on this extender package. It is a bipartisan bill. It took a lot of work to put it together. We had to bring everybody on the Finance Committee together, and that is about 25 percent of the Senate. We all had a chance to bring up amendments whether they were germane or not, which is the right of Senators. Sometimes we get some embarrassing amendments, but that is part of the charm of this body.

The fact is, if you just want to have germane amendments, that is not what the U.S. Senate stands for and that is not what the rules say. I don't blame anybody who wants to do that who is trying to push their bill, but let's not take away the rights of Members of the Senate. Let's not take away the right of debate we have always had on this floor that gives the Senate such charm and also allows everybody to participate and bring up whatever they feel is right.

Sometimes we have to call a halt to it. After days or weeks of debate on major bills, such as this one, the majority leader may want to end the debate because he feels as though it is enough. At that point—but not before—you can fill the parliamentary tree in order to get the agreement between the two sides to where there are just a few amendments left, but you don't do it by calling up a bill, filing cloture, accusing the other side of filibustering when there is no intention to filibuster, and then fill the parliamentary tree so you, as the majority leader, can determine the type of amendment and who does and who doesn't get an amendment. That is not the way this great Senate is supposed to operate. It is offensive, and it is starting to get to our side.

If we were in the majority and we did that to the Democrats, you folks would be so upset it wouldn't even be funny. I think it is time for us to start letting the Senate operate as it always has. We will get more done, and it will probably be better legislation than not, and frankly, every one of us will feel better about being Members of the Senate.

Let's be honest. The Republicans have been given nine amendments voted upon since last July in the greatest deliberative body in the world. That is just plain ridiculous and it is not right.

Let's take the House. The House is supposed to be more partisan. In the House you have a rules committee that is nine to four. Republicans have nine members and the Democrats have four members. They double the number in the majority party, plus one. They could stop anything from happening. In the House they have had well over 130 Democratic amendments since last July—if my recollection is correct on that, and I think it is—compared to nine in the greatest deliberative body in the world. Give me a break.

The fact is that is less than one amendment a month. You can imagine why our side is so upset about it, and then we get a bill as important as the extenders package. It is not $100 billion, but it is about $88 billion, as I recall. There are very important provisions in this bill. There are some I love and some I don't love too much, but we worked it out between the two parties and we each had our own ideas of what was right and what was wrong and we worked it out in a bipartisan way.

I want to personally pay tribute to the distinguished chairman of the committee, Senator WYDEN of Oregon. His leadership was very much acceptable, and it was easier to work out in the end because he was so open and realized we had some ideas too.

Our constituents put faith in us to make these decisions and the tough choices around here, and that means making them. A democracy functions because the rules allow it to function. The rules, in my opinion, have been bogged down with partisanship and protection effort rather than allowing the Senate to work its will. This is not how a real representative Republic functions.

I think we have to find a reasonable way forward. I intend to work hard to find that reasonable way. I think we have to find a way that both Democrats and Republicans can have their voices heard.

When we marked up this bill, it was a fair and open process. Both sides had their opportunity to bring up the amendments they wanted, and that is why we came up with a bill that is as acceptable as this one is. We had an open amendment process in committee, and it should be that way here too. This bill passed on a voice vote out of the committee. It took a lot of effort on the part of Senator WYDEN, the chairman, myself, and everybody else on the committee, but we were able to do that.

It is important that the American people know why this disagreement occurred today. The only procedural possibility that the Republicans had was to vote against cloture and to make it very clear that we don't like the way the Senate is being run today. We don't think it is fair, and we don't think it is right. It has nothing do with policy. It has to do with how we proceed, and frankly I think a message was sent today.

It is unconscionable to me that Members on both sides, Republicans and Democrats, do not have an opportunity to offer their amendments. I might add, it is nice for the majority to say, well, we only want the germane amendments, but I never heard that when they were in the minority. They wanted every nongermane amendment they could get that might embarrass Republicans. I personally don't like to see that very much, but it is a right that has always existed in the Senate, and it should not be taken away and it should not be dismissed by rote.

I am going to do my very best, in a bipartisan way with Senator WYDEN, to work out this impasse, but it is going to have to be fair and Republicans are going to have to have a fair shot at having some amendments.

I hope we get rid of this process of calling up a bill and immediately filing cloture because they think Republicans are going to filibuster when there was no intention to filibuster and then filling the parliamentary tree to foreclose any amendments unless the majority leader approves. Come on. That is not the way the Senate should run.

Frankly, yes, it is a little unwieldy sometimes. Sometimes it doesn't run smoothly, but that is one of the charming things about the Senate, and it is one of the things that will bring us together if we can occasionally recognize that we have different points of view. The Republicans are more conservative, there is no question about that, and the Democrats are more liberal, there is no question about that. Actually, I find that to be probably a good thing in many ways because both sides have to try to work it out. But we can't work it out if we can't call up amendments and if it is a stilted process that is determined only by the majority leader.

I am going to do everything in my power to get this resolved. I have already chatted with Senator WYDEN, the chairman of the committee. He says he is going to do the same, and I know that is true. He is an honorable man. We are going to see if we can come up with a way to bring both sides together so we can pass this bill, and hopefully it will be an example of what we can do if we are willing to work together.

We have to get rid of these procedural approaches on every bill. Sometimes it is appropriate to use any procedure we want to on some bills that should not see the light of day. This is not one of those. This is a bill that has to see the light of day. This is a bill that will make a difference in this country. This is a bill that virtually everybody in this body wants, to a more or less degree, and some want it very much. This is a bill that really needs to pass. This is a bill that, hopefully, when the House passes their bill, we can get together in a conference and work it out, as big boys and girls should.

What we have been going through here now for 4 years, really, has been a disgrace. I think it is time to end the disgrace and get all of us working together, not necessarily in agreement—sometimes we have to fight things out—but working together in a way that is fair to both sides.

So far, our side feels it hasn't been fair to the Republican side. There has been too much assertion of power in the wrong way, in derivation of the rules. It started long ago, but it really came to a full culmination when the majority broke the rules to change the rules. One reason they were able to do that is because many on the other side have never been in the minority in the Senate. I will do my part to see that my friends on the other side have that wonderful experience because then they will understand why these rules are made to begin with.

The filibuster rule in particular was formulated because they couldn't get anything done in the Senate, and it was a way of invoking cloture and ending debate so they could get the matter over with. It has worked amazingly well in spite of the fact that from time to time we couldn't get bills through that we wanted to get through. There was a reason for that rule, and to break the rules to change the rules was the wrong thing to do to begin with. It has caused a lot of bitterness on the floor.

I have heard some Republicans saying: Let's stick it to them. I am not going to allow that to happen. I hope the same is true on the other side because I have heard some of the Democrats are saying: Let's stick it to them with some special amendments.

Let's try to get this done in a way that is meaningful. Let's try to get it done in the best interests of the American people. Let's try to get it done so that all of us can hold our heads high and say we did our best. If we do that, I think we will have a new day in the Senate that literally will work in the best interests of everyone. I don't want my side treating the Democrats the way we have been treated. I just don't think it is right. I don't think it is fair. I think it is a big mistake.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Ms. HEITKAMP. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

NATIONAL POLICE WEEK

Ms. HEITKAMP. Mr. President, today I wish to honor and pay tribute to our men and women who serve this country every day as America's peace officers. This week is National Police Week. Back in 1962, President Kennedy designated May 15 as Peace Officers Memorial Day.

This is the day we take pause and thank those peace officers who help us every day to keep our families safe, and keep our streets safe, and keep law and order so that we can live the lives we live in the United States of America.

Our law officers wake up every morning and put on a uniform to show us they are with us. It is a symbol they wear proudly and we look up to. They are here to protect our communities, our families, and, in fact, every one of us. That is a tall order. They frequently place themselves in dangerous situations.

Every day perhaps a wife, perhaps a child, perhaps a mother or whoever is in their family watches them walk out the door and wonders: Will they return safely?

Few among us know what that is—what it is to make a life-and-death decision, to put your life on the line every day as you are working on behalf of the people of your community and the people of your country.

Today is also a day where we pay tribute to those officers who have made the ultimate sacrifice in the line of duty, those men and women who swore an oath to serve and protect their communities and, in the course of doing so, lost their lives.

This afternoon I attended the National Peace Officers' Memorial Service on the lawn outside the Capitol. Just as we paid tribute to our fallen officers there, I wish to do the same on the Senate floor.

These men and women take their duties to serve and protect very seriously, and they make this Nation, as a result, a better place for all of us.

When I served as North Dakota's attorney general in the 1980s I had the privilege and, in fact, the honor to work side-by-side with the men and women of our State's law enforcement community. They were highway patrolmen, State and local officers, various Federal officers, and tribal police. It was a job that I truly began to appreciate—the job of law enforcement—that hard work they engage in to serve our State. I can say without a doubt they were the finest public servants I have ever had the honor to stand side by side with.

During that time I also experienced the absolute heartbreak of losing officers in the line of duty. Today I want to recognize two of those officers.

They are Deputy Sheriff Valence LeeWayne Pascal from the Benson County Sheriff's Office: On August 26, 1993, Deputy Pascal executed a warrant for an arrest in Leeds, ND. He took the individual into custody for failure to appear in court on a DUI charge, a fairly routine practice for a deputy sheriff. While the deputy was sitting in the front seat of his patrol car, the individual in the back seat leaned forward and shot him. He died the next day, August 27, 1993.

And I also want to recognize Senior Patrol Officer Keith Allen Braddock of the Watford City Police Department. Responding to a call over an enraged patron at a local bar in Watford City, Officer Braddock arrived on the scene when the man returned with two rifles and opened fire on Officer Braddock. Despite being wounded, Officer Braddock returned fire, hitting the man in a leg and preventing any further casualties. He succumbed to his wounds at the scene and died early that morning on March 20, 1996.

When I became attorney general, I formed a lasting bond with those officers, remembering never to forget. As I stood in that leadership role at funerals and at services, watching the parade of police officers, sheriffs' departments, and deputies pay their respect, I told myself: Remember, never forget. Never forget that they had families, that these two officers had someone in their lives who mattered to them. The children's parents will never see them walk the aisle. Those children will never see their parents be grandparents. Yet this in the line of duty.

Today is a special day in this Capital City. It is a special day across America when literally hundreds of law enforcement officers gather at memorial walls with names on them, similar to the one that is on the capitol grounds in North Dakota, and where people gather to remember how truly grateful we should all be for the people who stand on the line. They protect our freedom, they protect our safety, and some of them don't make it home as a result.

I believe that we owe all of the men and women who have sacrificed a great debt of gratitude, and today I bring my voice to express my appreciation for and remembrance of the wonderful people of America's law enforcement community.

I yield the floor, and I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. REID. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Ms. HEITKAMP). Without objection, it is so ordered.

CLOTURE MOTION WITHDRAWN—H.R. 3474

Mr. REID. I ask unanimous consent that the cloture motion with respect to H.R. 3474 be withdrawn.

The PRESIDING OFFICER. Without objection, it is so ordered.

EXECUTIVE SESSION

NOMINATION OF DAVID JEREMIAH BARRON TO BE UNITED STATES CIRCUIT JUDGE FOR THE FIRST CIRCUIT

Mr. REID. Madam President, I move to proceed to executive session to consider Calendar No. 576.

The PRESIDING OFFICER. The question is on agreeing to the motion to proceed.

The motion was agreed to.

The PRESIDING OFFICER. The clerk will report the nomination.

The assistant legislative clerk read the nomination of David Jeremiah Barron, of Massachusetts, to be United States Circuit Judge for the First Circuit.

CLOTURE MOTION

Mr. REID. Madam President, I understand there is a cloture motion at the desk.

The PRESIDING OFFICER. The cloture motion having been presented under rule XXII, the Chair directs the clerk to read the motion.

The assistant legislative clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, hereby move to bring to a close debate on the nomination of David Jeremiah Barron, of Massachusetts, to be United States Circuit Judge for the First Circuit.

Harry Reid, Patrick J. Leahy, Mazie Hirono, Dianne Feinstein, Al Franken, Amy Klobuchar, Sheldon Whitehouse, Tom Harkin, Barbara Boxer, Richard Blumenthal, Elizabeth Warren, Debbie Stabenow, Edward J. Markey, Richard J. Durbin, Carl Levin, Charles E. Schumer, Patty Murray.

Mr. REID. Madam President, I ask unanimous consent that the mandatory quorum under rule XXII be waived.

The PRESIDING OFFICER. Without objection, it is so ordered.

LEGISLATIVE SESSION

Mr. REID. Madam President, I move to proceed to legislative session.

The PRESIDING OFFICER. The question is on agreeing to the motion.

The motion was agreed to.

MORNING BUSINESS

Mr. REID. Madam President, I ask unanimous consent that the Senate proceed to a period of morning business, with Senators allowed to speak for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

TRIBUTE TO TERRANCE W. GAINER

Mr. REID. Madam President, I rise today to recognize the extraordinary work of the Senate Sergeant at Arms Terrance W. Gainer, who is retiring after a distinguished 47-year career in public service.

Mr. Gainer, whom many of us still call ''Chief,'' was sworn in as the 38th U.S. Senate Sergeant at Arms in January 2007, continuing a distinguished career in law enforcement.

As the chief law enforcement and executive officer of the Senate, Mr. Gainer, successfully and—always with great respect for our institution—enforced the rules of the Senate, maintained security in the Capitol and Senate office buildings, and provided important services to Senators in our Washington, DC and State offices.

Mr. Gainer led a force of approximately 850 personnel, many of whom he knew personally, as he often visited their offices. Mr. Gainer always took the time to write personal notes to his employees during important milestones or events in their lives. He always was quick to pick up the phone to provide words of encouragement to employees who were in the hospital or condolences to those who lost a family member. His compassion is unwavering.

Mr. Gainer met challenges head-on during his leadership. Faced with government cutbacks and sequestration, Mr. Gainer guided the first major right-sizing of the Sergeant at Arms organization in many years. Through a combination of operational efficiency and reorganization, Mr. Gainer reduced the SAA's total budget by more than 11 percent over 4 years and reduced the number of employees by 100. At the same time, service outputs increased, and customer and employee satisfaction remained extremely high.

Mr. Gainer could be seen each year, donning a green necktie as he escorted the Prime Minister of Ireland around the Capitol on St. Patrick's Day, before celebrating his wife Irene's birthday that night—a fitting tribute to his Irish Catholic roots. He also considered his time spent with the Dalai Lama in the course of his job as very special.

Mr. Gainer greeted many visitors from around the world in his office

that overlooks the west front of the Capitol, down the National Mall to the Washington Monument. He often relayed the story about putting a Chicago Cubs sticker in his office before a visit from President Obama, who is known to be a Chicago White Sox fan. The office, after all, is that of the Sergeant at Arms, he would remind the U.S. Secret Service agents with a grin.

While escorting the President during the annual State of the Union address, those who know Mr. Gainer best would recognize the tug of the ear or adjusting of his tie as a sign to his grandchildren watching from home.

Mr. Gainer, who grew up in a family of 10 siblings, began his law enforcement career as a police officer in the Chicago Police Department and rose through the ranks, including many years as an experienced homicide detective. An accomplished attorney, Mr. Gainer served as chief legal officer of that department before he entered the Illinois State government as deputy inspector general and deputy director of the Illinois State Police. He served at the U.S. Department of Transportation as Special Assistant to the Secretary before being appointed as Director of the Illinois State Police.

In 1998, Mr. Gainer moved to Washington, DC, where he served as executive assistant chief of police for the Metropolitan Police Department, and 4 years later was selected to be the Chief of the U.S. Capitol Police. He then entered the private sector as a chief executive officer responsible for a multimillion dollar innovative law enforcement program supporting military operations in Iraq and Afghanistan. The following year, the U.S. Senate appointed Mr. Gainer as the Senate Sergeant at Arms.

His tenure in law enforcement in DC included the horrific fatal shootings of two Capitol police officers, the September 11 attack on the Pentagon, the discovery of anthrax and ricin in Senate mailrooms, and mass evacuations triggered by aircraft straying into restricted airspace. As second-in-charge of the Washington Metropolitan Police Department, as Chief of Capitol Police, and as Sergeant at Arms, he spearheaded security during four Presidential inaugurations, including the historic swearing in of the first African-American President.

While serving as Sergeant at Arms, Mr. Gainer was appointed a Commissioner on the Independent Commission on the Security Forces of Iraq, charged with conducting an independent assessment of the Iraqi Security Forces and reporting the findings to Congress. He also served with the Special Envoy for Middle East Regional Security, which was created to advance the resolution of the Israeli-Palestinian dispute by assisting in strengthening security institutions.

Mr. Gainer served annually on the Blue Mass Committee, responsible for organizing the Blue Mass Service, which is held at St. Patrick's Catholic Church in Washington, DC, to pray for those in law enforcement and fire safety, remember those who have fallen, and support those who serve.

Born in Chicago, Mr. Gainer, the son of a milkman and a homemaker, is a decorated veteran who served in Vietnam and retired as a captain in the United States Navy Reserve. His degrees include a bachelor's degree in sociology, a master of science in management, a juris doctor degree, and an honorary doctorate of humane letters. He is married and has six children and 14 grandchildren. Of all his accomplishments, Mr. Gainer would tell you that his family is his greatest accomplishment of all.

Congratulations on your retirement from public service and we wish you the very best in your future.

REMEMBERING CAROL REITAN

Mr. DURBIN. Madam President, if you drive into the charming, walkable town center of Normal, IL—yes, the town of Normal—you will see the beautiful Carol A. Reitan Conference Center. Who was Carol Reitan?

Carol was the mayor of the Town of Normal from 1972 to 1976. For those of you who have been to Normal recently, you will note what a forward-thinking community it is—with a vibrant town center, a state university, an auto plant, and a high quality of life.

It is a twin city with its slightly larger neighbor, Bloomington, which is home to State Farm Insurance and Illinois Wesleyan University, among so many other things. The area around Bloomington-Normal is some of the best farmland in the country.

Carol Reitan, who was an early and effective community leader, passed away this week at the age of 83. But her legacy can be seen everywhere—in the people she helped and the community she served and helped prosper.

Carol was ahead of her time, both as the first and only female mayor of Normal and because of her foresight as a community leader. If you talk to her friends in Central Illinois, you will quickly pick up on a common set of phrases—a visionary, a mentor, and a leader ahead of her time. I knew Carol, and those descriptions are all true—and just the tip of the iceberg.

Her accomplishments and dedication to public service are vast and long-lasting—and certainly didn't end after her service as mayor. As mayor of Normal from 1972 to 1976 she first introduced a city-manager style of government. She was the cofounder and president of Collaborative Solutions, a nonprofit providing counseling and mediation services for at-risk youth and adults. She played leadership roles in establishing the Heartland Theater Company, Habitat for Humanity of McLean County, and the Community Foundation of McLean County. She helped with the development of the domestic violence shelter Neville House, and she served as director and chief executive of Mid Central Community Action.

Her work earned many awards, including the Normal Chamber of Commerce Citizen of the Year in 1987, the Martin Luther King Jr. Award in 1987, and a McLean County History Maker award by the McLean County Museum of History in 2014.

Carol and her husband Earl were also early visionaries when it came to the environment, starting Operation Recycle and building a solar powered home together, and she was an early supporter of the town's electric vehicle initiative. In Normal, you can use any number of public charging stations to charge your electric car. In fact, when you look at the growing network of charging stations around the country, one of the most important is in Normal. That is no accident.

In 1990, Carol was appointed to the town's 2015 Commission, which was to consider goals for the next 25 years. A further stroll around the vibrant town shows the results—a children's museum, a multimodal transportation center that includes high-speed rail from Chicago, historic movie theater, shops, restaurants, a library, and a new hotel and conference center—all adjacent to Illinois State University.

I met Carol many times over the decades and was always impressed with her many gifts that she gave back to the community. She was a leader. When she walked into a room, you could feel her leadership and presence. When I first ran for office in 1978 for Illinois Lieutenant Governor, she was making her second attempt to win an Illinois State senate seat at the same time. We both lost those races. And in 1996, when I first ran for the U.S. Senate, she was an early supporter. I will never forget her faith in my candidacy.

Some on my staff have equally warm memories of Carol while growing up in Normal. One in particular is that she made a point of working with those who defeated her in her attempts to win a seat in the Illinois State Senate. We could use a bit of that role model here in the Congress today.

Perhaps current Normal city manager Mark Peterson said it best as reported by Central Illinois radio station WJBC, noting:

> She was a visionary, probably born before her time because she was thinking about things 20 and 30 years ago that are happening in Normal now. . . . She had an impact on this community—and I use that term broadly—Bloomington, Normal and McLean County. . . . Few others have had that ability and few others could rival.

Central Illinois has lost someone truly special this week. My prayers and thoughts go out to her husband Earl, daughter Julie, and son Tom.

REMEMBERING SHERRY ADKINS

Mr. HATCH. Madam President, I am grateful for this opportunity today to pay tribute to a truly extraordinary woman—Sherry Adkins. Sadly, Sherry passed away on May 13, 2014.

I had the wonderful opportunity of working with Sherry for 37 years. She

first came to work with me as my legal secretary when I was in private practice as an attorney. When I took office, she began working in my Utah Senate office and brought the same dedication and hard work ethic she had displayed in a demanding legal office. Throughout our years of working together I was always so impressed with Sherry's utmost attention to detail and accuracy, and her keen mind and abilities. In fact, I still miss her taking dictation today. Her fingers could really fly, and she always got it right. It was a true talent that has sadly been lost in today's computer world.

Sherry spent many years as a constituent service representative in my State office, helping hundreds if not thousands of Utahns with problems they faced while working with several Federal Government agencies. She specialized in helping people with cases involving such agencies as the Social Security Administration, the IRS, the Office of Personnel Management, OPM, and many others. She always displayed deep concern for the challenges people faced, and worked long and hard to help individuals in my behalf. In fact, she developed lasting friendships with some of the people she had assisted and they continued to visit her for many years.

Sherry always went above and beyond the call of duty. While I was serving as the chairman of the Senate Labor and Human Resources Committee, which dealt in part with issues of alcohol prevention and treatment, Sherry and her husband Bruce obtained their drug counseling certificate. She spent many hours working with individuals struggling with the powers of addiction, and even became the choir director for the Utah Odyssey House, a residential substance abuse treatment facility. She touched many lives through her advocacy, support, and talents.

As a former member of the Mormon Tabernacle Choir, she absolutely loved music. She always generously shared her talents not only as a beautiful singer—but she also played the organ weekly for her local ward or church congregation.

Sherry's work and service was very important to her—but her family always came first. She absolutely loved her family. She was married to Bruce for 54 years, and they are the proud parents of Michael, Gary, and Marianne; and grandparents to four grand-children and four great-grandchildren. When it came time for Sherry to retire from the U.S. Senate, Sherry and Bruce moved to Alaska to be with their daughter and in the end were living in Colorado to be closer to their son and grand-daughter. Sherry and Bruce had a great partnership and they were very supportive of each other and their endeavors.

I am sincerely grateful for the opportunity I had to work with and know Sherry Adkins. Her loyalty, dedication, and sincere belief in public service were so appreciated. I wholeheartedly agree with the simple narrative another former staff member used when describing Sherry: ''She was a gem.''

Elaine and I extend our deepest sympathies to Bruce and their family members. May they find peace and comfort in the cherished memories they have shared with this great lady.

POLICE WEEK

Mr. PRYOR. Madam President, back in 1962, President John F. Kennedy signed a proclamation designating the week of May 15 as National Police Week. Since then, law enforcement officials from all across our country have gathered together to honor to those killed in the line of duty.

As part of National Police Week, today representatives of law enforcement agencies will gather at the U.S. Capitol for the 33rd Annual National Peace Officers' Memorial Service. I join our State in honoring the life and service of the Arkansans who last year paid the ultimate sacrifice:

Conway Police Officer William Michael McGary, Sebastian County Deputy Sheriff Terry Wayne Johnson, Fifth Judicial District Drug Task Force Coordinator Larry D. Johnson, Faulkner County Deputy Sheriff Hans J. Fifer, Wildlife Officer Joel Lee Campora, and Scott County Sheriff Cody Don Carpenter.

We can never thank our law enforcement officials enough for all they have done for us and our families, but we will always remember them and their loved ones in our thoughts and prayers.

To the families of Michael McGary, Terry Wayne Johnson, Larry D. Johnson, Hans J. Fifer, Joel Lee Campora, and Cody Don Carpenter, thank you for sharing these heroes with the world. To the Conway Police Department, Sebastian County Sheriff's Department, Fifth Judicial Drug Task Force, Faulkner County Sheriff's Department, Arkansas Department of Game and Fish, and Scott County Sheriff's Office, thank you for ensuring their legacies live on.

ADDITIONAL STATEMENTS

RINGGOLD COUNTY, IOWA

• Mr. HARKIN. Madam President, the strength of my State of Iowa lies in its vibrant local communities, where citizens come together to foster economic development, make smart investments to expand opportunity, and take the initiative to improve the health and well-being of residents. Over the decades, I have witnessed the growth and revitalization of so many communities across my State, and it has been deeply gratifying to see how my work in Congress has supported these local efforts.

I have always believed in accountability for public officials, and this, my final year in the Senate, is an appropriate time to give an accounting of my work across four decades representing Iowa in Congress. I take pride in accomplishments that have been national in scope—for instance, passing the Americans with Disabilities Act and spearheading successful farm bills. But I take a very special pride in projects that have made a big difference in local communities across my State.

Today, I would like to give an accounting of my work with leaders and residents of Ringgold County to build a legacy of a stronger local economy, better schools and educational opportunities, and a healthier, safer community.

Between 2001 and 2013, the creative leadership in your community has worked with me to secure funding in Ringgold County worth over $448,000 and successfully acquired financial assistance from programs I have fought hard to support, which have provided more than $6.3 million to the local economy.

Of course my favorite memory of working together has to be working to secure $264,000 for community wellness activities to improve nutrition, physical activity, workplace wellness and smoking cessation.

Among the highlights:

Wellness and health care: Improving the health and wellness of all Americans has been something I have been passionate about for decades. That is why I fought to dramatically increase funding for disease prevention, innovative medical research, and a whole range of initiatives to improve the health of individuals and families not only at the doctor's office but also in our communities, schools, and workplaces. I am so proud that Americans have better access to clinical preventive services, nutritious food, smoke-free environments, safe places to engage in physical activity, and information to make healthy decisions for themselves and their families. These efforts not only save lives, they will also save money for generations to come thanks to the prevention of costly chronic diseases, which account for a whopping 75 percent of annual health care costs. I am pleased that Ringgold County has recognized this important issue by securing $264,000 for community wellness activities.

School grants: Every child in Iowa deserves to be educated in a classroom that is safe, accessible, and modern. That is why, for the past decade and a half, I have secured funding for the innovative Iowa Demonstration Construction Grant Program—better known among educators in Iowa as Harkin grants for public schools construction and renovation. Across 15 years, Harkin grants worth more than $132 million have helped school districts to fund a range of renovation and repair efforts—everything from updating fire safety systems to building new schools. In many cases, these Federal dollars have served as the needed incentive to leverage local public and

private dollars, so it often has a tremendous multiplier effect within a school district. Over the years, Ringgold County has received $412,742 in Harkin grants. Similarly, schools in Ringgold County have received funds that I designated for Iowa Star Schools for technology totaling $25,000.

Agricultural and rural development: Because I grew up in a small town in rural Iowa, I have always been a loyal friend and fierce advocate for family farmers and rural communities. I have been a member of the House or Senate Agriculture Committee for 40 years—including more than 10 years as chairman of the Senate Agriculture Committee. Across the decades, I have championed farm policies for Iowans that include effective farm income protection and commodity programs; strong, progressive conservation assistance for agricultural producers; renewable energy opportunities; and robust economic development in our rural communities. Since 1991, through various programs authorized through the farm bill, Ringgold County has received more than $1.4 million from a variety of farm bill programs.

Disability Rights: Growing up, I loved and admired my brother Frank, who was deaf, but I was deeply disturbed by the discrimination and obstacles he faced every day. That is why I have always been a passionate advocate for full equality for people with disabilities. As the primary author of the Americans with Disabilities Act, ADA, and the ADA Amendments Act, I have had four guiding goals for our fellow citizens with disabilities: equal opportunity, full participation, independent living and economic self-sufficiency. Nearly one-quarter century since passage of the ADA, I see remarkable changes in communities everywhere I go in Iowa—not just in curb cuts or closed-captioned television, but in the full participation of people with disabilities in our society and economy, folks who at long last have the opportunity to contribute their talents and to be fully included. These changes have increased economic opportunities for all citizens of Ringgold County, both those with and without disabilities, and they make us proud to be a part of a community and country that respects the worth and civil rights of all of our citizens.

This is at least a partial accounting of my work on behalf of Iowa, and specifically Ringgold County, during my time in Congress. In every case, this work has been about partnerships, cooperation, and empowering folks at the State and local level, including in Ringgold County, to fulfill their own dreams and initiatives. And, of course, this work is never complete. Even after I retire from the Senate, I have no intention of retiring from the fight for a better, fairer, richer Iowa. I will always be profoundly grateful for the opportunity to serve the people of Iowa as their Senator.●

LINN COUNTY, IOWA

● Mr. HARKIN. Madam President, the strength of my State of Iowa lies in its vibrant local communities, where citizens come together to foster economic development, make smart investments to expand opportunity, and take the initiative to improve the health and well-being of residents. Over the decades, I have witnessed the growth and revitalization of so many communities across my State, and it has been deeply gratifying to see how my work in Congress has supported these local efforts.

I have always believed in accountability for public officials, and this, my final year in the Senate, is an appropriate time to give an accounting of my work across four decades representing Iowa in Congress. I take pride in accomplishments that have been national in scope for instance, passing the Americans with Disabilities Act and spearheading successful farm bills. But I take a very special pride in projects that have made a big difference in local communities across my State.

Today, I would like to give an accounting of my work with leaders and residents of Linn County to build a legacy of a stronger local economy, better schools and educational opportunities, and a healthier, safer community.

Between 2001 and 2013, the creative leadership in your community has worked with me to secure funding in Linn County worth over $400 million and successfully acquired financial assistance from programs I have fought hard to support, which have provided more than $600 million to the local economy.

Of course my favorite memories of working together have to include our work together to build a community health center, working to rebuild after disastrous flooding in 2008, funding and relocating the Cedar Rapids Courthouse, improving the Eastern Iowa Airport, improving Edgewood Road, building a major intermodal facility, and funding job creating national defense projects at Rockwell Collins, PMX, and Intermec.

Among the highlights:

Investing in Iowa's economic development through targeted community projects: In Eastern Iowa, we have worked together to grow the economy by making targeted investments in important economic development projects including improved roads and bridges, modernized sewer and water systems, and better housing options for residents of Linn County. In many cases, I have secured Federal funding that has leveraged local investments and served as a catalyst for a whole ripple effect of positive, creative changes. For example, working with mayors, city council members, and local economic development officials in Linn County, I have fought for $182 million to rebuild the courthouse, $60 million to improve the Eastern Iowa Airport, $4 million for improvements to Edgewood Road, almost $5 million for the Cedar Rapids intermodal facility, and $170 million for creating national defense projects in Cedar Rapids at Rockwell Collins, PMX, and Intermec, helping to create jobs and expand economic opportunities.

Main Street Iowa: One of the greatest challenges we face—in Iowa and all across America—is preserving the character and vitality of our small towns and rural communities. This isn't just about economics. It is also about maintaining our identity as Iowans.

Main Street Iowa helps preserve Iowa's heart and soul by providing funds to revitalize downtown business districts. This program has allowed towns like Central City, Mount Vernon, and Cedar Rapids to use that money to leverage other investments to jumpstart change and renewal. I am so pleased that Linn County has earned $256,000 through this program. These grants build much more than buildings. They build up the spirit and morale of people in our small towns and local communities.

School grants: Every child in Iowa deserves to be educated in a classroom that is safe, accessible, and modern. That is why, for the past decade and a half, I have secured funding for the innovative Iowa Demonstration Construction Grant Program—better known among educators in Iowa as Harkin grants for public schools construction and renovation. Across 15 years, Harkin grants worth more than $132 million have helped school districts to fund a range of renovation and repair efforts—everything from updating fire safety systems to building new schools. In many cases, these Federal dollars have served as the needed incentive to leverage local public and private dollars, so it often has a tremendous multiplier effect within a school district. Over the years, Linn County has received $11,840,759 in Harkin grants. Similarly, schools in Linn County have received funds that I designated for Iowa Star Schools for technology totaling $627,432.

Disaster mitigation and prevention: In 1993, when historic floods ripped through Iowa, it became clear to me that the national emergency response infrastructure was woefully inadequate to meet the needs of Iowans in flood-ravaged communities. I went to work dramatically expanding the Federal Emergency Management Agency's hazard mitigation program, which helps communities reduce the loss of life and property due to natural disasters and enables mitigation measures to be implemented during the immediate recovery period. Disaster relief means more than helping people and businesses get back on their feet after a disaster, it means doing our best to prevent the same predictable flood or other catastrophe from recurring in the future. The hazard mitigation program that I helped create in 1993 provided critical support to Iowa communities impacted by the devastating floods of 2008. Linn County has received over $12 billion to

remediate and prevent widespread destruction from natural disasters.

Wellness and health care: Improving the health and wellness of all Americans has been something I have been passionate about for decades. That is why I fought to dramatically increase funding for disease prevention, innovative medical research, and a whole range of initiatives to improve the health of individuals and families not only at the doctor's office but also in our communities, schools, and workplaces. I am so proud that Americans have better access to clinical preventive services, nutritious food, smoke-free environments, safe places to engage in physical activity, and information to make healthy decisions for themselves and their families. These efforts not only save lives, they will also save money for generations to come thanks to the prevention of costly chronic diseases, which account for a whopping 75 percent of annual health care costs. I am pleased that Linn County has recognized this important issue by securing more than $750,000 for the community health center and over $284,000 in wellness grants.

Disability Rights: Growing up, I loved and admired my brother Frank, who was deaf, but I was deeply disturbed by the discrimination and obstacles he faced every day. That is why I have always been a passionate advocate for full equality for people with disabilities. As the primary author of the Americans with Disabilities Act, ADA, and the ADA Amendments Act, I have had four guiding goals for our fellow citizens with disabilities: equal opportunity, full participation, independent living and economic self-sufficiency. Nearly one-quarter century since passage of the ADA, I see remarkable changes in communities everywhere I go in Iowa—not just in curb cuts or closed captioned television, but in the full participation of people with disabilities in our society and economy, folks who at long last have the opportunity to contribute their talents and to be fully included. These changes have increased economic opportunities for all citizens of Linn County, both those with and without disabilities, and they make us proud to be a part of a community and country that respects the worth and civil rights of all of our citizens.

This is at least a partial accounting of my work on behalf of Iowa, and specifically Linn County, during my time in Congress. In every case, this work has been about partnerships, cooperation, and empowering folks at the State and local level, including in Linn County, to fulfill their own dreams and initiatives. And, of course, this work is never complete. Even after I retire from the Senate, I have no intention of retiring from the fight for a better, fairer, richer Iowa. I will always be profoundly grateful for the opportunity to serve the people of Iowa as their Senator.●

TAYLOR COUNTY, IOWA

● Mr. HARKIN. Madam President, the strength of my State of Iowa lies in its vibrant local communities, where citizens come together to foster economic development, make smart investments to expand opportunity, and take the initiative to improve the health and well-being of residents. Over the decades, I have witnessed the growth and revitalization of so many communities across my State, and it has been deeply gratifying to see how my work in Congress has supported these local efforts.

I have always believed in accountability for public officials, and this, my final year in the Senate, is an appropriate time to give an accounting of my work across four decades representing Iowa in Congress. I take pride in accomplishments that have been national in scope—for instance, passing the Americans with Disabilities Act and spearheading successful farm bills. But I take a very special pride in projects that have made a big difference in local communities across my State.

Today, I would like to give an accounting of my work with leaders and residents of Taylor County to build a legacy of a stronger local economy, better schools and educational opportunities, and a healthier, safer community.

Between 2001 and 2013, the creative leadership in your community has worked with me to successfully acquire financial assistance from programs I have fought hard to support, which have provided more than $3.8 million to the local economy.

Of course my favorite memory of working together has to be their many successes in taking advantage of farm bill and Housing and Urban Development funding for a variety of projects, including the construction of the new Cox Manufacturing Company facility, to purchase new machinery and equipment for the city, and to help create affordable housing for area residents.

Among the highlights:

Main Street Iowa: One of the greatest challenges we face—in Iowa and all across America—is preserving the character and vitality of our small towns and rural communities. This isn't just about economics. It is also about maintaining our identity as Iowans.

Main Street Iowa helps preserve Iowa's heart and soul by providing funds to revitalize downtown business districts. This program has allowed towns like Bedford to use that money to leverage other investments to jumpstart change and renewal. I am so pleased that Taylor County has earned $40,000 through this program. These grants build much more than buildings. They build up the spirit and morale of people in our small towns and local communities.

School grants: Every child in Iowa deserves to be educated in a classroom that is safe, accessible, and modern. That is why, for the past decade and a half, I have secured funding for the innovative Iowa Demonstration Construction Grant Program—better known among educators in Iowa as Harkin grants for public schools construction and renovation. Across 15 years, Harkin grants worth more than $132 million have helped school districts to fund a range of renovation and repair efforts—everything from updating fire safety systems to building new schools. In many cases, these Federal dollars have served as the needed incentive to leverage local public and private dollars, so it often has a tremendous multiplier effect within a school district. Over the years, Taylor County has received $368,950 in Harkin grants. Similarly, schools in Taylor County have received funds that I designated for Iowa Star Schools for technology totaling $25,000.

Agricultural and rural development: Because I grew up in a small town in rural Iowa, I have always been a loyal friend and fierce advocate for family farmers and rural communities. I have been a member of the House or Senate Agriculture Committee for 40 years—including more than 10 years as chairman of the Senate Agriculture Committee. Across the decades, I have championed farm policies for Iowans that include effective farm income protection and commodity programs; strong, progressive conservation assistance for agricultural producers; renewable energy opportunities; and robust economic development in our rural communities. Since 1991, through various programs authorized through the farm bill, Taylor County has received more than $2.3 million from a variety of farm bill programs.

Wellness and health care: Improving the health and wellness of all Americans has been something I have been passionate about for decades. That is why I fought to dramatically increase funding for disease prevention, innovative medical research, and a whole range of initiatives to improve the health of individuals and families not only at the doctor's office but also in our communities, schools, and workplaces. I am so proud that Americans have better access to clinical preventive services, nutritious food, smoke-free environments, safe places to engage in physical activity, and information to make healthy decisions for themselves and their families. These efforts not only save lives, they will also save money for generations to come thanks to the prevention of costly chronic diseases, which account for a whopping 75 percent of annual health care costs. I am pleased that Taylor County has recognized this important issue by securing $63,000 for community wellness improvements.

Disability Rights: Growing up, I loved and admired my brother Frank, who was deaf, but I was deeply disturbed by the discrimination and obstacles he faced every day. That is why I have always been a passionate advocate for full equality for people with disabilities. As the primary author of

the Americans with Disabilities Act, ADA, and the ADA Amendments Act, I have had four guiding goals for our fellow citizens with disabilities: equal opportunity, full participation, independent living and economic self-sufficiency. Nearly one quarter century since passage of the ADA, I see remarkable changes in communities everywhere I go in Iowa—not just in curb cuts or closed-captioned television, but in the full participation of people with disabilities in our society and economy, folks who at long last have the opportunity to contribute their talents and to be fully included. These changes have increased economic opportunities for all citizens of Taylor County, both those with and without disabilities, and they make us proud to be a part of a community and country that respects the worth and civil rights of all of our citizens.

This is at least a partial accounting of my work on behalf of Iowa, and specifically Taylor County, during my time in Congress. In every case, this work has been about partnerships, cooperation, and empowering folks at the State and local level, including in Taylor County, to fulfill their own dreams and initiatives. And, of course, this work is never complete. Even after I retire from the Senate, I have no intention of retiring from the fight for a better, fairer, richer Iowa. I will always be profoundly grateful for the opportunity to serve the people of Iowa as their Senator.●

RECOGNIZING BLUE WATER TECHNOLOGIES

● Mr. RISCH. Madam President, there are countless modern conveniences we take for granted. Paramount among those is the easy availability of clean water. Sanitation has been the single biggest factor in the doubling of life expectancy over the last 200 years. Most water we use comes from municipal systems, and those systems in turn rely on manufacturers to provide the filtration and treatment technology necessary for one of life's building blocks. I rise today in honor of one company whose contribution has aided in our continued supply of water—Hayden, Idaho's Blue Water Technologies.

Blue Water Technologies began in 2003 as a commercialized extension of an idea that was developed at the University of Idaho. After 5 years of research, the university developed the Blue PRO system, a better way to remove arsenic from drinking water and phosphorous from wastewater. From there Blue Water Technologies licensed the patent-pending process from the University and began several pilot projects. As their reputation grew, Blue Water Technologies earned a grant from the Environmental Protection Agency to conduct a study on metal and phosphorus removal. By 2005, the process was demonstrated to be effective at full-scale use through the tremendous success of the use of the system at the Hayden Wastewater Research Facility. Within 4 years, Blue Water expanded its business internationally.

Today, Blue Water Technologies is an international industry leader, spanning six continents. Their customers include municipal systems and industrial facilities of all sizes. Providing solutions that are both cost-effective and environmentally friendly, Blue Water Technologies is constantly finding new ways to handle emerging problems such as wildlife being harmed by the presence of trace amounts of pharmaceuticals in their water supply.

Blue Water Technologies is home to a dynamic and talented team who possess the diverse backgrounds and specializations vital to understanding and adapting to the water needs of a varied group of consumers, both public and private. Their use of best practices is vital to the efficiency and sustainability of their organization and to the constantly evolving nature of water treatment technology. I want to thank Blue Water Technologies for their efforts in making our water safer in environmentally friendly ways and congratulate them on their continued success.●

MESSAGES FROM THE PRESIDENT

Messages from the President of the United States were communicated to the Senate by Mr. Pate, one of his secretaries.

EXECUTIVE MESSAGES REFERRED

As in executive session the Presiding Officer laid before the Senate messages from the President of the United States submitting sundry nominations which were referred to the appropriate committees.

(The messages received today are printed at the end of the Senate proceedings.)

EXECUTIVE AND OTHER COMMUNICATIONS

The following communications were laid before the Senate, together with accompanying papers, reports, and documents, and were referred as indicated:

EC–5777. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Standard Instrument Approach Procedures, and Takeoff Minimums and Obstacle Departure Procedures; Miscellaneous Amendments (74); Amdt. No. 3588'' (RIN2120–AA65) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5778. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Standard Instrument Approach Procedures, and Takeoff Minimums and Obstacle Departure Procedures; Miscellaneous Amendments (32); Amdt. No. 3585'' (RIN2120–AA65) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5779. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Standard Instrument Approach Procedures, and Takeoff Minimums and Obstacle Departure Procedures; Miscellaneous Amendments (66); Amdt. No. 3587'' (RIN2120–AA65) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5780. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Standard Instrument Approach Procedures, and Takeoff Minimums and Obstacle Departure Procedures; Miscellaneous Amendments (53); Amdt. No. 3584'' (RIN2120–AA65) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5781. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Standard Instrument Approach Procedures, and Takeoff Minimums and Obstacle Departure Procedures; Miscellaneous Amendments (84); Amdt. No. 3583'' (RIN2120–AA65) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5782. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Standard Instrument Approach Procedures, and Takeoff Minimums and Obstacle Departure Procedures; Miscellaneous Amendments (173); Amdt. No. 3586'' (RIN2120–AA65) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5783. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Amendment of Class E Airspace; Greenville, ME'' ((RIN2120–AA66) (Docket No. FAA–2014–0025)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5784. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Amendment of Class E Airspace; Sylva, NC'' ((RIN2120–AA66) (Docket No. FAA–2013–0439)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5785. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Amendment of Class E Airspace; Jefferson City, MO'' ((RIN2120–AA66) (Docket No. FAA–2013–0587)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5786. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Amendment of Class E Airspace; Holdrege, NE'' ((RIN2120–AA66) (Docket No. FAA–2013–0596)) received in the Office

of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5787. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Amendment of Class D and Class E Airspace; Traverse City, MI'' ((RIN2120–AA66) (Docket No. FAA–2013–0175)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5788. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Amendment of Class D and Class E Airspace, and Establishment of Class E Airspace; Tri-Cities, TN'' ((RIN2120–AA66) (Docket No. FAA–2013–0806)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5789. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Amendment of Class E Airspace; Paragould, AR'' ((RIN2120–AA66) (Docket No. FAA–2013–0588)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5790. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Establishment of Class E Airspace; Warsaw, MO'' ((RIN2120–AA66) (Docket No. FAA–2013–0606)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5791. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Establishment of Class E Airspace; Blairsville, GA'' ((RIN2120–AA66) (Docket No. FAA–2013–0731)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5792. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Establishment of Class E Airspace; Sitka, AK'' ((RIN2120–AA66) (Docket No. FAA–2013–0921)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5793. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Establishment of Class E Airspace; Geneva, AL'' ((RIN2120–AA66) (Docket No. FAA–2012–1086)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5794. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Establishment of Class E Airspace; Nashville, TN'' ((RIN2120–AA66) (Docket No. FAA–2013–0932)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5795. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Establishment of Class E Airspace; Kwigillingock, AK'' ((RIN2120–AA66) (Docket No. FAA–2013–1008)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5796. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Amendment of VOR Federal Airways V–35 and V–276; Eastern United States'' ((RIN2120–AA66) (Docket No. FAA–2013–0961)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5797. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Amendment of VOR Federal Airways V–35 and V–276; Eastern United States'' ((RIN2120–AA66) (Docket No. FAA–2013–0961)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5798. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Modification of Area Navigation (RNAV) Route T–265, IL'' ((RIN2120–AA66) (Docket No. FAA–2013–0952)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

EC–5799. A communication from the Paralegal Specialist, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled ''Modification of Area Navigation (RNAV) Route Q–20, TX'' ((RIN2120–AA66) (Docket No. FAA–2013–0951)) received in the Office of the President of the Senate on May 12, 2014; to the Committee on Commerce, Science, and Transportation.

PETITIONS AND MEMORIALS

The following petitions and memorials were laid before the Senate and were referred or ordered to lie on the table as indicated:

POM–224. A resolution adopted by the Senate of the Commonwealth of Pennsylvania memorializing the Congress of the United States and the President of the United States to reauthorize the Terrorism Risk Insurance Program; to the Committee on Banking, Housing, and Urban Affairs.

SENATE RESOLUTION NO. 340

Whereas, The Terrorism Risk Insurance Program Reauthorization (TRIPRA) maintains stability in the insurance and reinsurance markets by continuing to deliver substantive, direct benefits to businesses, workers, consumers and the economy overall in the aftermath of a terrorist attack on the United States; and

Whereas, Insurance protects the United States economy from the adverse effects of the risks inherent in economic growth and development while also providing the resources necessary to rebuild physical and economic infrastructure, offer indemnification for business disruption and provide coverage for medical and liability costs from injuries and loss of life in the event of catastrophic losses to persons or property; and

Whereas, The terrorist attack of September 11, 2001, produced insured losses larger than any natural or manmade event in history, with claims paid by insurers to their policyholders eventually totaling approximately $32.5 billion, making it the second most costly insurance event in United States history; and

Whereas, The sheer enormity of the terrorist-induced loss, combined with the possibility of future attacks, produced financial shock waves that shook insurance markets, causing insurers and reinsurers to exclude coverage arising from acts of terrorism from virtually all commercial property and liability policies; and

Whereas, The lack of terrorism risk insurance contributed to a paralysis in the economy, especially in construction, tourism, business travel and real estate finance; and

Whereas, The United States Congress originally passed the Terrorism Risk Insurance Act of 2002 (Public Law 107–297, 116 Stat. 2322) (TRIA), in which the Federal Government agreed to provide terrorism reinsurance to insurers and reauthorized this arrangement via the Terrorism Risk Insurance Extension Act of 2005 (Public Law 109–144, 119 Stat. 2660) and the Terrorism Risk Insurance Program Reauthorization Act of 2007 (Public Law 110–160, 121 Stat. 1839) (TRIPRA); and

Whereas, Under TRIPRA, the Federal Government provides reinsurance after industry-wide losses attributable to annual certified terrorism events exceeding $100,000,000; and

Whereas, Coverage under TRIPRA is provided to an individual insurer after the insurer has incurred losses related to terrorism equal to 20% of the insurer's previous year's earned premium for property-casualty lines; and

Whereas, After an individual insurer has reached such a threshold, the insurer pays 15% of residual losses and the Federal Government pays the remaining 85%; and

Whereas, The Terrorism Risk Insurance Program has an annual cap of $100,000,000,000 of aggregate-insured losses, beyond which the Federal program does not provide coverage; and

Whereas, TRIPRA requires the Federal Government to recoup 100% of the benefits provided under the program via policyholder surcharges to the extent the aggregate-insured losses are less than $27,500,000,000 and enables the government to recoup expenditures beyond that mandatory recoupment amount; and

Whereas, Without question, TRIA and its successors are the principal reason for the continued stability in the insurance and reinsurance market for terrorism insurance to the benefit of our overall economy; and

Whereas, The presence of a robust private/public partnership has provided stability and predictability and has allowed insurers to actively participate in the market in a meaningful way; and

Whereas, Without a program such as TRIPRA, many of our citizens who want and need terrorism coverage to operate their businesses all across the nation would be either unable to get insurance or unable to afford the limited coverage that would be available; and

Whereas, Without Federally provided reinsurance, property and casualty insurers will face less access to terrorism reinsurance and will therefore be severely restricted in their ability to provide sufficient coverage that is necessary to support our economy when acts of terrorism occur; and

Whereas, Despite the hard work and dedication of this nation's counterterrorism agencies and the bravery of the men and women in uniform who fought and continue to fight battles abroad to keep us safe here at home, the threat of terrorist attacks in the United States is both real and substantial and will remain as such for the foreseeable future: Now, therefore, be it

Resolved, That the Senate urge the President of the United States and the Congress

of the United States to reauthorize the Terrorism Risk Insurance Program; and be it further

Resolved, That copies of this resolution be transmitted to the President of the United States, the Speaker and Clerk of the United States House of Representatives, the President Pro Tempore and the Secretary of the United States Senate, each member of Congress from Pennsylvania and to the news media of Pennsylvania.

POM–225. A joint memorial adopted by the Legislature of the State of Idaho urging the President of the United States, the Secretary of Agriculture, and Congress to give Idaho authority relative to the Supplemental Nutritional Assistance Program (SNAP); to the Committee on Agriculture, Nutrition, and Forestry.

SENATE JOINT MEMORIAL NO. 105

Whereas, the Supplemental Nutritional Assistance Program (SNAP) is administered by the states on behalf of the United States Department of Agriculture, and the states are subject to the rules promulgated by the United States Department of Agriculture and Congress; and

Whereas, the health and welfare of the citizens of Idaho can be affected by their consumption of food items purchased with SNAP benefits; and

Whereas, a comprehensive healthy Supplemental Nutritional Assistance Program (SNAP) for Idaho citizens would include, and should emphasize, consumption of healthy Idaho grown and produced products; and

Whereas, individuals who participate in healthy eating choices have less chance of developing chronic diseases and therefore, are able to be more productive employees, citizens and more involved in their families' lives; and

Whereas, our children's futures and consequently the future of our nation are directly impacted by the food choices that are made for our children; and

Whereas, a healthy diet can consist of all food items, provided there is appropriate education and emphasis given to healthier food options to include proteins, grains, dairy and fruits and vegetables; and

Whereas, taxpayers have a right to expect that, whenever possible, decisions regarding the use of their tax dollars will be made at the state and local level; and

Whereas, if there is more state and local authority over foods authorized to be purchased with SNAP funds, Idaho can potentially improve the health of SNAP recipients, promote Idaho grown agricultural products and reduce the states' expenses for health care costs; and

Whereas, citizens may benefit from education to enable them to make healthier and more cost-effective decisions about purchasing food and having local control over foods authorized to be purchased with SNAP funds would give state-based producers an opportunity to educate citizens about the benefits of consuming their products: Now, therefore, be it

Resolved by the members of the Second Regular Session of the Sixty-second Idaho Legislature, The Senate and the House of Representatives concurring therein, that the Legislature calls upon the President of the United States, the Secretary of Agriculture and Congress to give Idaho the flexibility to have control over foods authorized for purchase with Supplemental Nutritional Assistance Program (SNAP) benefits and to encourage healthy eating and lifestyle choices; and be it further

Resolved, That Idaho should be given the flexibility to determine the best methods of helping our citizens create a comprehensive state-based approach to promote physical activity, nutritional food selections, including a focus on Idaho grown agricultural products, and healthy lifestyle choices; and be it further

Resolved, That the Secretary of the Senate be, and she is hereby authorized and directed to forward a copy of this Memorial to the President of the United States, to the President of the Senate and the Speaker of the House of Representatives of Congress, to the congressional delegation representing the State of Idaho in the Congress of the United States, to the Secretary of the United States Department of Agriculture and the Secretary of the United States Department of Health and Human Services.

POM–226. A resolution adopted by the House of Representatives of the Legislature of the State of Iowa requesting immediate action be taken by the United States Congress to repeal California legislation relative to the Commerce Clause of the Constitution of the United States; to the Committee on Agriculture, Nutrition, and Forestry.

HOUSE RESOLUTION NO. 123

Whereas, in 2008, California voters approved Proposition 2, a ballot initiative that prohibits California farmers from employing a number of agricultural production methods in widespread use throughout the United States, including the use of industry standards used in egg production; and

Whereas, in 2010, in response to the proposition which would have placed California in a competitive disadvantage by increasing the cost of egg production within that state, the California State Legislature enacted AB 1437 which requires other states to comply with California's standards in order to continue to market eggs in that state; and

Whereas, Section 25996 of the California Health and Safety Code states that commencing January 1, 2015, a shelled egg cannot be sold or contracted to sell for human consumption in California if the egg was produced on a farm not meeting California standards; and

Whereas, the effect of California's legislation is to increase consumer prices, create financial hardship on low-income families, and deny egg farmers their right to access the nation's markets; and

Whereas, the ''Commerce Clause'' Article I, Section 8 of the Constitution of the United States provides in relevant part, that ''Congress shall have Power . . . [t]o regulate commerce . . . among the several States . . .''; which has established a free trade zone now encompassing fifty states, the District of Columbia, and the territories of the United States; and

Whereas, the Commerce Clause is an enumerated power granted to Congress and is also a restriction imposed on states from enacting legislation that places an undue burden on interstate commerce; and

Whereas, in Federalist No. 11, Alexander Hamilton understood that ''a free circulation of the commodities'' among the states constituted a vital component of this nation's prosperity; and

Whereas, since 1824, in the landmark decision Gibbons v. Ogden, 22 U.S. (9 Wheat.) 1 (1824), the United States Supreme Court has found that states are limited in their ability to burden interstate commerce; and

Whereas, since then the principle has been long respected that the Commerce Clause bars states from erecting trade barriers that would otherwise inevitably lead to interstate trade wars, incite retaliation among the states, and ultimately irreparably injure our federal union; and

Whereas, on February 3, 2014, the Honorable Chris Koster, Attorney General of the State of Missouri, brought suit in the United States District Court in the Eastern District of California, Fresno Division, asking the court to declare the California statute invalid, including as a violation of the Commerce Clause; and

Whereas, the Honorable Terry E. Branstad, Governor of the State of Iowa, together with the attorneys general of the states of Alabama, Nebraska, and Oklahoma, and the attorney general of the Commonwealth of Kentucky have joined with the State of Missouri in this case; now, therefore, be it

Resolved by the House of Representatives, That the State of California immediately repeal all unconstitutional provisions enacted in AB 1437, including Section 25996 of the California Health and Safety Code; and be it further

Resolved, That all necessary and immediate action be taken by the United States Congress, the United States Attorney General, state legislatures, state governors, and state attorneys general to ensure the repeal of all unconstitutional provisions enacted in AB 1437, including Section 25996 of the California Health and Safety Code; and be it further

Resolved, That a copy of this resolution shall be transmitted to the Honorable Ellen M. Corbett, Majority Leader, California State Senate; the Honorable John A. Perez, Speaker of the Assembly, California State Assembly; the Honorable Joseph R. Biden, Jr., President of the United States Senate; the Honorable John A. Boehner, Speaker of the United States House of Representatives; the Honorable Debbie Stabenow, Chairwoman of the Committee on Agriculture, Nutrition, and Forestry of the United States Senate; the Honorable Frank Lucas, Chairman of the Committee on Agriculture of the United States House of Representatives; each member of the Iowa congressional delegation; the Honorable Eric H. Holder, Jr., Attorney General of the United States; the Honorable Tom Vilsack, Secretary of Agriculture of the United States; the Honorable Terry E. Branstad, Governor of the State of Iowa; the Honorable Tom Miller, Attorney General of the State of Iowa; the Honorable Luther Strange, Attorney General of the State of Alabama; the Honorable Jack Conway, Attorney General of the Commonwealth of Kentucky; the Honorable Chris Koster, Attorney General of the State of Missouri; the Honorable Jon Bruning, Attorney General of the State of Nebraska; and the Honorable E. Scott Pruitt, Attorney General of the State of Oklahoma; and be it further

Resolved, That a copy of this resolution shall be transmitted to the Council of State Governments, the National Governors Association, and the National Association of Attorneys General.

POM–227. A resolution adopted by the Legislature of the State of Nebraska urging the United States Congress to reauthorize federally provided terrorism reinsurance; to the Committee on Banking, Housing, and Urban Affairs.

LEGISLATIVE RESOLUTION 440

Whereas, insurance protects the United States economy from the adverse effects of the risks inherent in economic growth and development while also providing the resources necessary to rebuild physical and economic infrastructure, offer indemnification for business disruption, and provide coverage for medical and liability costs from injuries and loss of life in the event of catastrophic losses to persons or property; and

Whereas, the terrorist attack on September 11, 2001, produced insured losses larger than any natural or man-made event in history, with claims paid by insurers to their

policyholders eventually totaling approximately $32.5 billion, making this attack the second most costly insurance event in United States history; and

Whereas, the sheer enormity of the terrorist-induced loss, combined with the possibility of future attacks, produced financial shockwaves that shook insurance markets and caused insurers and reinsurers to exclude coverage arising from acts of terrorism from virtually all commercial property and liability policies; and

Whereas, the lack of terrorism risk insurance contributed to a paralysis in the economy, especially in the construction, tourism, business travel, and real estate finance sectors; and

Whereas, the United States Congress originally passed the Terrorism Risk Insurance Act of 2002 (TRIA), in which the federal government agreed to provide terrorism reinsurance to insurers, and reauthorized this arrangement via the Terrorism Risk Insurance Extension Act of 2005 and the Terrorism Risk Insurance Program Reauthorization Act of 2007 (TRIPRA); and

Whereas, under TRIPRA, the federal government provides such reinsurance after industry-wide losses attributable to annual certified terrorism events exceed $100 million; and

Whereas, coverage under TRIPRA is provided to an individual insurer after the insurer has incurred losses related to terrorism equal to 20% of the insurer's previous year earned premium for property-casualty lines; and

Whereas, after an individual insurer has reached such a threshold, the insurer pays 15% of residual losses and the federal government pays the remaining 85%; and

Whereas, the Terrorism Risk Insurance Program has an annual cap of $100 billion of aggregate insured losses beyond which the federal program does not provide coverage; and

Whereas, TRIPRA requires the federal government to recoup 100% of the benefits provided under the program through policyholder surcharges to the extent the aggregate insured losses are less than $27.5 billion and enables the government to recoup expenditures beyond that mandatory recoupment amount; and

Whereas, without question, TRIA and its successor acts are the principal reason for the continued stability in the insurance and reinsurance market for terrorism insurance to the benefit of our overall economy; and

Whereas, the presence of a robust private-public partnership has provided stability and predictability and has allowed insurers to actively participate in the market in a meaningful way; and

Whereas, without a program such as TRIPRA, many of our citizens who want and need terrorism coverage to operate their businesses all across the nation would be either unable to obtain insurance or unable to afford the limited coverage that would be available; and

Whereas, without federally provided reinsurance, property and casualty insurers would face less availability of terrorism reinsurance and would therefore be severely restricted in their ability to provide sufficient coverage for acts of terrorism; and

Whereas, despite the hard work and dedication of this nation's counterterrorism agencies, and the bravery of the men and women in uniform who fight battles abroad to keep us safe here at home, the threat from terrorist attacks in the United States is both real and substantial and will remain so for the foreseeable future: Now, therefore, be it

Resolved by the Members of the One Hundred Third Legislature of Nebraska, Second Session:

1. That the Legislature urges the United States Congress to reauthorize federally provided terrorism reinsurance for insurers in order to maintain stability in the insurance and reinsurance markets, to continue to deliver substantive and direct benefits to businesses, workers, and consumers, and to protect the overall economy in the aftermath of a terrorist attack on the United States.

2. That a copy of this resolution be sent to President Barack Obama, the Speaker and the Clerk of the United States House of Representatives, the President Pro Tempore and the Secretary of the United States Senate, and each member of Nebraska's congressional delegation.

POM–228. A joint memorial adopted by the Legislature of the State of Idaho recommending the United States Congress provide sufficient funding relative to domestic marketing of American seafood; to the Committee on Commerce, Science, and Transportation.

SENATE JOINT MEMORIAL NO. 103

Whereas, the economic expansion that is stimulated by the new and increased demand for our seafood products vastly influences our United States economic base; and

Whereas, the United States seafood industry is fruitfully productive and a key employer in the marketplace; and

Whereas, the continuing market effort is the dynamic behind industry improvement, investment, prosperity and job creation; and

Whereas, Idaho is key to the salmon industry in the United States as we are the spawning beds for millions of salmon each year that migrate to the Pacific Ocean; and

Whereas, Idaho's rivers constitute the pathway that returning salmon use to complete their life cycles from smolt to spawning salmon; and

Whereas, the Idaho Department of Fish and Game and Idaho Power have participated in ensuring a healthy pathway for fish to travel to and return from the Pacific Ocean: Now, therefore, be it

Resolved by the members of the Second Regular Session of the Sixty-second legislature, The Senate and the House Representatives concurring therein, that we respectfully recommend that the Idaho delegation in Congress work together with representatives of other seafood and fish-producing states to acquire sufficient funding for effectual and maintained domestic marketing of American seafood; and be it further

Resolved, That the Secretary of the Senate be, and she is hereby authorized and directed to forward a copy of this Memorial to the President of the Senate and the Speaker of the House of Representatives of Congress, and the congressional delegation representing the State of Idaho in the Congress of the United States.

POM–229. A joint memorial adopted by the Legislature of the State of Idaho urging the President of the United States and the Secretary of State to use every opportunity and resource to secure the release of certain individuals from Iran; to the Committee on Foreign Relations.

SENATE JOINT MEMORIAL NO. 106

Whereas, Saeed Abedini, is a resident of the State of Idaho and a Christian with dual Iranian-United States citizenship; and

Whereas, Saeed Abedini is a husband and father of two young children; and

Whereas, in September 2012, Saeed Abedini was arbitrarily detained in the Islamic Republic of Iran, held in solitary confinement, physically beaten, denied access to necessary medical treatment as a result of that abuse and denied access to his lawyer until just before his trial; and

Whereas, the International Covenant on Civil and Political Rights guarantees that every individual shall be free from arbitrary arrest and detention and further guarantees every individual the right to a fair and public hearing by a competent, independent and impartial tribunal; and

Whereas, in recent years, there has been an increase in the number of incidents of Iranian authorities raiding religious services, detaining worshipers and religious leaders and harassing and threatening minority religious members; and

Whereas, in January 2013, an Iranian court accused Saeed Abedini of attempting to undermine the national security of Iran by gathering with fellow Christians in private homes; and

Whereas, Saeed Abedini was tried in a non-public trial before a judge who had been sanctioned by the European Union for repeated violations of human rights; and

Whereas, during the trial, Saeed Abedini and his Iranian attorney were barred from attending portions of the trial in which the prosecution provided and the judge received evidence through witness testimony; and

Whereas, the Iranian court sentenced Saeed Abedini to eight years in prison, and this sentence was later upheld on appeal; and

Whereas, the government of Iran continues to indefinitely imprison Saeed Abedini for peacefully exercising his Christian faith; and

Whereas, President Barack Obama recently called for the release of Saeed Abedini at the National Prayer Breakfast in Washington: Now, therefore, be it

Resolved by the Members of the Second Regular Session of the Sixty-second Idaho Legislature, The Senate and the House of Representatives concurring therein, that we urge President Obama and Secretary of State John Kerry to use every opportunity and resource at their disposal to end the unjust imprisonment of Saeed Abedini and secure his immediate release, and be it further

Resolved, That the Secretary of the Senate be, and she is hereby authorized and directed to forward a copy of this Memorial to the President of the United States, the Secretary of the United States Department of State, the President of the Senate and the Speaker of the House of Representatives of Congress, and the congressional delegation representing the State of Idaho in the Congress of the United States.

POM–230. A resolution adopted by the Legislature of the State of Nebraska supporting the participation of Taiwan as an observer in the International Civil Aviation Organization and the United Nations Framework Convention on Climate Change; to the Committee on Foreign Relations.

LEGISLATIVE RESOLUTION 38

Whereas, civil aviation plays a pivotal role in promoting cultural exchange, business, trade, and tourism; and

Whereas, the development of international civil aviation in a safe and orderly manner is the supreme cause of the International Civil Aviation Organization (ICAO); and

Whereas, with an excellent geographic location, Taiwan is a key aviation hub for regions in northeastern and southeastern Asia; and

Whereas, the Taipei Flight Information Region (FIR), bordering the FIR of Fukuoka, Manila, Hong Kong, and Shanghai, includes fourteen international airways and four domestic airways, providing services for more than one million flights per year;

Whereas, each year, forty million travelers enter, leave, or pass through the Taipei FIR, making Taiwan a key part of air navigation in East Asia; and

Whereas, currently, more than fifty domestic and foreign airlines operate flights from Taiwan to one hundred ten cities in the

world and the annual number of passengers on international flights is approximately thirty million; and

Whereas, in 2010, the number of international passengers at Taiwan's largest airport—Taoyuan International Airport—ranked sixteenth worldwide while international cargo ranked ninth, making Taiwan one of the busiest airspaces in the world; and

Whereas, without Taiwan's participation, the international flight plans, regulations, and procedures that the ICAO formulates will be incomplete and unsafe; and

Whereas, as an island in the Pacific Ocean, Taiwan is imperiled by rising sea levels and the ravages of extreme weather; and

Whereas, it is apparent that to overcome the challenges posed by climate change, there must be concerted effort and cooperation among the world citizenry; and

Whereas, Taiwan's exclusion from meaningful participation in the United Nations Framework Convention on Climate Change (UNFCCC) has been to the detriment of both the Taiwan people and the global community, as Taiwan not only has the means but also the incentive to make a meaningful contribution; and

Whereas, Taiwan's request to participate in the ICAO and the UNFCCC is fully in line with the United States Government's policy of supporting Taiwan's meaningful participation in United Nations specialized agencies: Now, therefore, be it

Resolved by the Members of the One Hundred Third Legislative of Nebraska, First Session:

1. That the Legislature endorses Taiwan's participation in the International Civil Aviation Organization as an observer.

2. That the Legislature is supportive of all efforts to grant Taiwan official observer status at the United Nations Framework Convention on Climate Change, and, as a collaborative partner of the United States on a wide range of public issues, Taiwan should be afforded the opportunity to participate in global efforts aimed at reducing and preventing natural disasters.

3. That a copy of this resolution be sent to the United States Secretary of State, the United States Secretary of Transportation, the Administrator of the United States Environmental Protection Agency, each member of the Nebraska congressional delegation, and the Director General of the Taipei Economic and Cultural Office in Kansas City.

POM–231. A joint memorial adopted by the Legislature of the State of Idaho urging the United States Congress to maintain an open and accessible record of states' Article V applications for a constitutional convention; to the Committee on the Judiciary.

SENATE JOINT MEMORIAL NO. 104

Whereas, under Article V of the Constitution of the United States, Congress has a duty to call a convention for proposing amendments to the Constitution ''on the application of the legislatures of two-thirds of the several states''; and

Whereas, the duty to call an Article V convention on application of the states implies that Congress shall keep an accurate record of such applications of the legislatures of the states; and

Whereas, the records of Congress should be open and accessible to the people of the United States; and

Whereas, Congress does not currently keep a record of the Article V applications of the states: Now, therefore, be it

Resolved by the Members of the Second Regular Session of the Sixty-second Idaho Legislature, the Senate and the House of Representatives concurring therein, that Congress shall maintain a record of the Article V applications of the states in a form that is open and accessible to the people of the United States; and be it further

Resolved, That the Secretary of the Senate be, and she is hereby authorized and directed to forward a copy of this Memorial to the President of the Senate and the Speaker of the House of Representatives of Congress, and the congressional delegation representing the State of Idaho in the Congress of the United States.

POM–232. A resolution adopted by the Legislature of the State of Nebraska urging the United States Congress to take affirmative action to enact comprehensive reform to update the immigration system; to the Committee on the Judiciary.

LEGISLATIVE RESOLUTION 399

Whereas, the Legislature recognizes that our federal immigration laws are long outdated, causing harm to families, businesses, and communities; and

Whereas, common-sense reforms that modernize our outdated immigration laws and that are sensible, fair, and practical are necessary to protect our borders and create a strong foundation for our economy and society; and

Whereas, immigration has always been an important part of the social and economic fabric of the United States, and it is in the best interest of all that our nation's immigration laws be kept up-to-date; and

Whereas, although comprehensive immigration reform is a federal and not a state matter, the State of Nebraska has legitimate interests in the passage of effective immigration laws at the federal level; and

Whereas, Nebraska's towns and cities have experienced significant growth in immigrant population in the last two decades which has helped the state maintain its population; and

Whereas, Nebraska community leaders, educators, business owners, cattlemen, farmers, and the immigrant community have recognized that while some challenges are created by integrating new immigrant Nebraskans, the positive impacts of immigration, including economic development, tax collections, and cultural diversity, exceed the costs of resolving these challenges, demonstrated by the fact that many communities with significant immigrant populations are thriving unlike many of those communities which have not attracted immigrants; and

Whereas, Nebraska population trends indicate a future shortage of needed and qualified labor in agriculture and the skilled trades and a shortage of professionally-trained workers in our rural communities; and

Whereas, pending legislation is before the United States Congress which would accomplish comprehensive immigration reform: Now, therefore, be it

Resolved by the Members of the One Hundred Third Legislature of Nebraska, Second Session:

1. That the Legislature recommends that the Nebraska congressional delegation take affirmative action to enact comprehensive immigration reform to update our immigration system.

2. That such reform enacted by Congress should recognize the need to protect the borders of the United States, maintain respect for the law, embody fairness, and protect families.

3. That such reform should recognize the important role that immigrant Americans play as entrepreneurs, workers, taxpayers, and family members.

4. That such reform should protect agriculture, small businesses, and working Nebraskans and facilitate increases in the labor market and the professions necessary to protect rural communities from further economic decline.

5. That the Legislature recommends that in order to ensure adequate labor resources to support economic growth and stability, the House of Representatives should pass H.R. 15, the ''Border Security, Economic Opportunity, and Immigration Modernization Act,'' as approved by the United States Senate, or alternatively should enact similar legislation in 2014 which embodies the principles and needs outlined in this resolution.

6. That a copy of this resolution be delivered to the President of the United States, to the Speaker of the United States House of Representatives, to the President of the United States Senate, and to each member of the Nebraska congressional delegation

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POM–233. A resolution adopted by the Senate of the State of Louisiana memorializing the Congress of the United States to reauthorize the Terrorism Risk Insurance Program; to the Committee on Banking, Housing, and Urban Affairs.

SENATE RESOLUTION NO. 18

Whereas, insurance protects the United States economy from the adverse effects of the risks inherent in economic growth and development while also providing the resources necessary to rebuild physical and economic infrastructure, offer indemnification for business disruption, and provide coverage for medical and liability costs from injuries and loss of life in the event of catastrophic losses to persons or property; and

Whereas, the terrorist attack of September 11, 2001, produced insured losses larger than any natural or man-made event in history, with claims paid by insurers to their policyholders eventually totaling some $32.5 billion, making this the second most costly insurance event in United States history; and

Whereas, the sheer enormity of the terrorist-induced loss, combined with the possibility of future attacks, produced financial shockwaves that shook insurance markets causing insurers and reinsurers to exclude coverage arising from acts of terrorism from virtually all commercial property and liability policies; and

Whereas, the lack of terrorism risk insurance contributed to a paralysis in the economy, especially in construction, tourism, business travel, and real estate finance; and

Whereas, the United States Congress originally passed the Terrorism Risk Insurance Act of 2002, in which the federal government agreed to provide terrorism reinsurance to insurers and reauthorized this arrangement via the Terrorism Risk Insurance Extension Act of 2005, and the Terrorism Risk Insurance Program Reauthorization Act of 2007 (TRIPRA); and

Whereas, under TRIPRA the federal government provides such reinsurance after industry-wide losses attributable to annual certified terrorism events exceed one hundred million dollars; and

Whereas, coverage under TRIPRA is provided to an individual insurer after the insurer has incurred losses related to terrorism equal to twenty percent of the insurer's previous year earned premium for property-casualty lines; and

Whereas, after an individual insurer has reached such a threshold, the insurer pays fifteen percent of residual losses and the federal government pays the remaining eighty-five percent; and

Whereas, the Terrorism Risk Insurance Program has an annual cap of one hundred billion dollars of aggregate insured losses, beyond which the federal program does not provide coverage; and

Whereas, TRIPRA requires the federal government to recoup one hundred percent of

the benefits provided under the program via policy holder surcharges to the extent the aggregate insured losses are less than twenty-seven billion five hundred million dollars and enables the government to recoup expenditures beyond that mandatory recoupment amount; and

Whereas, without question, TRIPRA and its successors are the principal reason for the continued stability in the insurance and reinsurance market for terrorism insurance to the benefit of our overall economy; and

Whereas, the presence of a robust private and public partnership has provided stability and predictability and has allowed insurers to actively participate in the market in a meaningful way; and

Whereas, without a program such as TRIPRA, many of our citizens who want and need terrorism coverage to operate their businesses all across the nation would be either unable to get insurance or unable to afford the limited coverage that would be available; and

Whereas, without federally provided reinsurance, property and casualty insurers will face less availability of terrorism reinsurance and will therefore be severely restricted in their ability to provide sufficient coverage for acts of terrorism to support our economy; and

Whereas, despite the hard work and dedication of this nation's counterterrorism agencies and the bravery of the men and women in uniform who fought and continue to fight battles abroad to keep us safe here at home, the threat from terrorist attacks in the United States is both real and substantial and will remain as such for the foreseeable future: Now, therefore, be it

Resolved, That the Senate of the Legislature of Louisiana hereby memorializes the Congress of the United States to reauthorize the Terrorism Risk Insurance Program and be it further

Resolved, That a copy of this Resolution shall be transmitted to the secretary of the United States Senate and the clerk of the United States House of Representatives and to each member of the Louisiana delegation to the United States Congress.

POM–234. A concurrent resolution adopted by the Legislature of the State of Louisiana recognizing May 2014 as Amyotrophic Lateral Sclerosis Awareness Month and memorializing the Congress of the United States to enact legislation to provide additional research funding relative to finding a treatment and cure for Amyotrophic Lateral Sclerosis; to the Committee on Health, Education, Labor, and Pensions.

SENATE CONCURRENT RESOLUTION NO. 52

Whereas, amyotrophic lateral sclerosis, or ALS, is more commonly known as Lou Gehrig's disease; and

Whereas, ALS is a fatal neurodegenerative disease characterized by degeneration of cell bodies of the lower motor neurons in the gray matter of the anterior horns of the spinal cord; and

Whereas, the initial symptom of ALS is usually weakness of the skeletal muscles, especially those of the extremities; and

Whereas, as ALS progresses, the patient typically experiences difficulty in swallowing, talking, and breathing; and

Whereas, ALS eventually causes muscles to atrophy and the patient becomes a functional quadriplegic; and

Whereas, ALS does not affect mental capacity of the patient, such that the patient remains alert and aware of surroundings and aware of the loss of motor functions and the inevitable outcome of continued deterioration and death; and

Whereas, on average, patients diagnosed with ALS survive only two to five years from the time of diagnosis; and

Whereas, despite the catastrophic consequences of a diagnosis of ALS, the disease currently has no known cause, means of protection, or cure; and

Whereas, research indicates that military veterans are at a sixty percent greater risk of developing ALS than those who have not served in the military; and

Whereas, the United States Department of Veterans Affairs has promulgated regulations to establish a presumption of service connection for ALS thereby presuming that the development of ALS was incurred or aggravated by a veteran's service in the military; and

Whereas, a national ALS registry, administered by the Centers for Disease Control and Prevention, is currently identifying cases of ALS in the United States and may become the largest ALS research project ever undertaken; and

Whereas, Amyotrophic Lateral Sclerosis Awareness Month increases the awareness of the circumstances of living with ALS and acknowledges the terrible impact this disease has not only on the patient, but also on the family and community of anyone receiving such a diagnosis; and

Whereas, Amyotrophic Lateral Sclerosis Awareness Month also increases awareness of research being done to eradicate this dire disease. Now, therefore, be it

Resolved, That the Legislature of Louisiana does hereby recognize May 2014 as Amyotrophic Lateral Sclerosis Awareness Month; and be it further

Resolved, That the Legislature of Louisiana does hereby memorialize the Congress of the United States to enact legislation to provide additional funding for research in order to find a treatment and cure for Amyotrophic Lateral Sclerosis; and be it further

Resolved, That a copy of this Resolution be transmitted to the secretary of the United States Senate and the clerk of the United States House of Representatives and to each member of the Louisiana delegation to the United States Congress.

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. KAINE:

S. 2341. A bill to amend title 10, United States Code, to enhance the authority for members of the Armed Forces to obtain professional credentials; to the Committee on Armed Services.

By Mr. BLUMENTHAL (for himself and Mr. HARKIN):

S. 2342. A bill to amend the Internal Revenue Code of 1986 to protect children's health by denying any deduction for advertising and marketing directed at children to promote the consumption of food of poor nutritional quality; to the Committee on Finance.

By Mr. CASEY:

S. 2343. A bill to amend the Child Abuse Prevention and Treatment Act to require mandatory reporting of incidents of child abuse or neglect, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. TOOMEY:

S. 2344. A bill to amend section 2259 of title 18, United States Code; to the Committee on the Judiciary.

By Mr. MENENDEZ (for himself and Mr. CRAPO):

S. 2345. A bill to amend the Internal Revenue Code of 1986 to provide that the volume cap for private activity bonds shall not apply to bonds for facilities for the furnishing of water and sewage facilities; to the Committee on Finance.

By Mr. COONS (for himself and Mr. KIRK):

S. 2346. A bill to amend the National Trails System Act to include national discovery trails, and to designate the American Discovery Trail, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. BLUMENTHAL (for himself and Mr. MURPHY):

S. 2347. A bill to amend title 4 of the United States Code to limit the extent to which States may tax the compensation earned by nonresident telecommuters and other multi-State workers; to the Committee on Finance.

By Mr. BROWN:

S. 2348. A bill to amend title XVIII of the Social Security Act to waive coinsurance under Medicare for colorectal cancer screening tests, regardless of whether therapeutic intervention is required during the screening; to the Committee on Finance.

By Mr. SANDERS (for himself, Mr. LEAHY, Mr. MURPHY, Mr. KAINE, and Mr. REED):

S. 2349. A bill to establish a grant program to enable States to promote participation in dual enrollment programs, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Ms. HIRONO:

S. 2350. A bill to amend title 10, United States Code, to expand the role of the Chief of the National Guard Bureau in the assignment of Directors and Deputy Directors of the Army National Guard and Air National Guard; to the Committee on Armed Services.

By Mr. COATS:

S. 2351. A bill to amend the Internal Revenue Code of 1986 to provide notice to charities and other nonprofit organizations before their tax-exempt status is automatically revoked; to the Committee on Finance.

By Mr. COATS (for himself, Mr. BLUMENTHAL, and Mr. CORNYN):

S. 2352. A bill to re-impose sanctions on Russian arms exporter Rosoboronexport; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. MERKLEY:

S. 2353. A bill to amend title XVIII of the Social Security Act to provide for patient protection by establishing safe nurse staffing levels at certain Medicare providers, and for other purposes; to the Committee on Finance.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. MCCONNELL (for himself and Mr. PAUL):

S. Res. 446. A resolution recognizing the 50th anniversary of the Congressional declaration of bourbon whiskey as a distinctive product of the United States; considered and agreed to.

By Mr. CASEY (for himself and Mr. RUBIO):

S. Res. 447. A resolution recognizing the threats to freedom of the press and expression around the world and reaffirming freedom of the press as a priority in the efforts of the United States Government to promote democracy and good governance; to the Committee on Foreign Relations.

By Mr. RUBIO (for himself and Mr. CRUZ):

S. Res. 448. A resolution expressing the sense of the Senate on the policy of the

United States regarding stabilizing the currency of Ukraine; to the Committee on Foreign Relations.

By Mr. LEAHY (for himself, Mr. GRASSLEY, Mrs. FEINSTEIN, Mrs. SHAHEEN, Mr. MARKEY, Mr. BEGICH, Mr. UDALL of New Mexico, Mrs. HAGAN, Mr. COONS, Mr. DURBIN, Mr. FRANKEN, Mr. BOOKER, Ms. LANDRIEU, Mr. REED, Mr. BLUMENTHAL, Mr. SCHATZ, Mr. WICKER, Ms. HEITKAMP, Mr. PRYOR, Ms. HIRONO, Mr. CARDIN, Mr. UDALL of Colorado, Mr. COCHRAN, Ms. MIKULSKI, Ms. WARREN, Mr. WARNER, Mr. SCHUMER, Mrs. MURRAY, Mr. WHITEHOUSE, Mr. DONNELLY, Mr. HEINRICH, and Ms. KLOBUCHAR):

S. Res. 449. A resolution commemorating and honoring the dedication and sacrifice of the Federal, State, and local law enforcement officers who have been killed or injured in the line of duty; considered and agreed to.

By Mr. UDALL of Colorado (for himself, Ms. LANDRIEU, Mr. PORTMAN, and Mr. WYDEN):

S. Res. 450. A resolution designating May 17, 2014, as ''Kids to Parks Day''; considered and agreed to.

By Mr. BARRASSO:

S. Res. 451. A resolution recalling the Government of China's forcible dispersion of those peaceably assembled in Tiananmen Square 25 years ago, in light of China's continued abysmal human rights record; to the Committee on Foreign Relations.

ADDITIONAL COSPONSORS

S. 435

At the request of Mr. MENENDEZ, the name of the Senator from Massachusetts (Mr. MARKEY) was added as a cosponsor of S. 435, a bill to ban the exportation of crude oil or refined petroleum products derived from Federal land, and for other purposes.

S. 948

At the request of Mr. SCHUMER, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 948, a bill to amend title XVIII of the Social Security Act to provide for coverage and payment for complex rehabilitation technology items under the Medicare program.

S. 997

At the request of Ms. MIKULSKI, the name of the Senator from New York (Mr. SCHUMER) was added as a cosponsor of S. 997, a bill to establish the Social Work Reinvestment Commission to provide independent counsel to Congress and the Secretary of Health and Human Services on policy issues associated with recruitment, retention, research, and reinvestment in the profession of social work, and for other purposes.

S. 1174

At the request of Mr. BLUMENTHAL, the name of the Senator from New Mexico (Mr. UDALL) was added as a cosponsor of S. 1174, a bill to award a Congressional Gold Medal to the 65th Infantry Regiment, known as the Borinqueneers.

S. 1239

At the request of Mrs. GILLIBRAND, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 1239, a bill to expand the research and awareness activities of the National Institute of Arthritis and Musculoskeletal and Skin Diseases and the Centers for Disease Control and Prevention with respect to scleroderma, and for other purposes.

S. 1256

At the request of Mrs. FEINSTEIN, the name of the Senator from Massachusetts (Mr. MARKEY) was added as a cosponsor of S. 1256, a bill to amend the Federal Food, Drug, and Cosmetic Act to preserve the effectiveness of medically important antimicrobials used in the treatment of human and animal diseases.

S. 1406

At the request of Mr. UDALL of New Mexico, his name was added as a cosponsor of S. 1406, a bill to amend the Horse Protection Act to designate additional unlawful acts under the Act, strengthen penalties for violations of the Act, improve Department of Agriculture enforcement of the Act, and for other purposes.

S. 1431

At the request of Mr. WYDEN, the name of the Senator from Utah (Mr. LEE) was added as a cosponsor of S. 1431, a bill to permanently extend the Internet Tax Freedom Act.

S. 1622

At the request of Ms. HEITKAMP, the name of the Senator from Utah (Mr. HATCH) was added as a cosponsor of S. 1622, a bill to establish the Alyce Spotted Bear and Walter Soboleff Commission on Native Children, and for other purposes.

S. 1799

At the request of Mr. COONS, the name of the Senator from North Carolina (Mr. BURR) was added as a cosponsor of S. 1799, a bill to reauthorize subtitle A of the Victims of Child Abuse Act of 1990.

S. 1875

At the request of Mr. WYDEN, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 1875, a bill to provide for wildfire suppression operations, and for other purposes.

S. 2279

At the request of Mr. LEE, the name of the Senator from Pennsylvania (Mr. TOOMEY) was added as a cosponsor of S. 2279, a bill to amend the Internal Revenue Code of 1986 to terminate certain energy tax subsidies and lower the corporate income tax rate.

S. 2292

At the request of Ms. WARREN, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 2292, a bill to amend the Higher Education Act of 1965 to provide for the refinancing of certain Federal student loans, and for other purposes.

S. 2295

At the request of Mr. LEAHY, the names of the Senator from Minnesota (Mr. FRANKEN), the Senator from Minnesota (Ms. KLOBUCHAR) and the Senator from Hawaii (Ms. HIRONO) were added as cosponsors of S. 2295, a bill to establish the National Commission on the Future of the Army, and for other purposes.

S. 2301

At the request of Mr. HATCH, the name of the Senator from Utah (Mr. LEE) was added as a cosponsor of S. 2301, a bill to amend section 2259 of title 18, United States Code, and for other purposes.

S. 2305

At the request of Mrs. MURRAY, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was added as a cosponsor of S. 2305, a bill to amend the method by which the Social Security Administration determines the validity of marriages under title II of the Social Security Act.

S. 2307

At the request of Mrs. BOXER, the names of the Senator from Massachusetts (Mr. MARKEY), the Senator from Hawaii (Ms. HIRONO), the Senator from Connecticut (Mr. MURPHY), the Senator from Wisconsin (Ms. BALDWIN) and the Senator from Minnesota (Ms. KLOBUCHAR) were added as cosponsors of S. 2307, a bill to prevent international violence against women, and for other purposes.

S. 2316

At the request of Mr. THUNE, the name of the Senator from Idaho (Mr. RISCH) was added as a cosponsor of S. 2316, a bill to require the Inspector General of the Department of Veterans Affairs to submit a report on wait times for veterans seeking medical appointments and treatment from the Department of Veterans Affairs, to prohibit closure of medical facilities of the Department, and for other purposes.

S. 2339

At the request of Mr. BARRASSO, the name of the Senator from South Dakota (Mr. THUNE) was added as a cosponsor of S. 2339, a bill to amend the Patient Protection and Affordable Care Act to require States with failed American Health Benefit Exchanges to reimburse the Federal Government for amounts provided under grants for the establishment and operation of such Exchanges.

S. RES. 445

At the request of Mrs. FEINSTEIN, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. Res. 445, a resolution recognizing the importance of cancer research and the contributions of scientists, clinicians, and patient advocates across the United States who are dedicated to finding a cure for cancer, and designating May 2014 as ''National Cancer Research Month''.

AMENDMENT NO. 3057

At the request of Mr. JOHANNS, his name was added as a cosponsor of amendment No. 3057 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the

Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

At the request of Mr. MCCONNELL, his name was added as a cosponsor of amendment No. 3057 intended to be proposed to H.R. 3474, supra.

AMENDMENT NO. 3058

At the request of Mr. JOHANNS, his name was added as a cosponsor of amendment No. 3058 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

At the request of Mr. MCCONNELL, his name was added as a cosponsor of amendment No. 3058 intended to be proposed to H.R. 3474, supra.

AMENDMENT NO. 3063

At the request of Mr. JOHANNS, his name was added as a cosponsor of amendment No. 3063 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

AMENDMENT NO. 3066

At the request of Mr. JOHANNS, his name was added as a cosponsor of amendment No. 3066 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

AMENDMENT NO. 3067

At the request of Mr. JOHANNS, his name was added as a cosponsor of amendment No. 3067 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

AMENDMENT NO. 3068

At the request of Mr. JOHANNS, his name was added as a cosponsor of amendment No. 3068 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

AMENDMENT NO. 3072

At the request of Mr. ROBERTS, the name of the Senator from Kentucky (Mr. MCCONNELL) was added as a cosponsor of amendment No. 3072 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

At the request of Mr. JOHANNS, his name was added as a cosponsor of amendment No. 3072 intended to be proposed to H.R. 3474, supra.

AMENDMENT NO. 3073

At the request of Mr. JOHANNS, his name was added as a cosponsor of amendment No. 3073 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

AMENDMENT NO. 3074

At the request of Mr. ROBERTS, the name of the Senator from Kentucky (Mr. MCCONNELL) was added as a cosponsor of amendment No. 3074 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

At the request of Mr. JOHANNS, his name was added as a cosponsor of amendment No. 3074 intended to be proposed to H.R. 3474, supra.

AMENDMENT NO. 3077

At the request of Mr. JOHANNS, his name was added as a cosponsor of amendment No. 3077 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

At the request of Mr. MCCONNELL, his name was added as a cosponsor of amendment No. 3077 intended to be proposed to H.R. 3474, supra.

AMENDMENT NO. 3078

At the request of Mr. JOHANNS, his name was added as a cosponsor of amendment No. 3078 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

At the request of Mr. MCCONNELL, his name was added as a cosponsor of amendment No. 3078 intended to be proposed to H.R. 3474, supra.

AMENDMENT NO. 3086

At the request of Mr. HATCH, the name of the Senator from New Hampshire (Ms. AYOTTE) was added as a cosponsor of amendment No. 3086 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

AMENDMENT NO. 3087

At the request of Mr. HATCH, the name of the Senator from New Hampshire (Ms. AYOTTE) was added as a cosponsor of amendment No. 3087 intended to be proposed to H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. KAINE:

S. 2341. A bill to amend title 10, United States Code, to enhance the authority for members of the Armed Forces to obtain professional credentials; to the Committee on Armed Services.

Mr. KAINE. Mr. President, since taking office, one of my highest priorities has been finding solutions to the unemployment rate among American veterans. We proudly in Virginia proclaim a tighter connection with the American military than any other State—and I know 99 or 98 other Senators would argue with me about that, but 1 in 9 Virginians is a veteran. Virginia has 27 military installations, including the largest naval base in the world in Norfolk, and all marine officers are trained at Quantico. Virginia's map is a map of Virginia's military history: Yorktown, where the Revolutionary War ended; Appomattox, where the Civil War ended, and other Civil War battlefields; and the Pentagon, where one of the two attacks on 9/11 occurred.

Our servicemembers in Virginia and nationally make a tremendous sacrifice for our country, and we have to have a commitment to honor these sacrifices and demonstrate to service men and women the same degree of commitment as they have demonstrated to our country.

That is what makes the unemployment rate among our veterans so troubling. Veterans who are exiting military service in the Iraq and Afghan war era—especially enlisted men and women who may not have college degrees—have an unemployment rate significantly higher than the national average. In fact—a statistic that when I heard it really stunned me—between the fiscal year 2001 and 2012, the Department of Defense spent $9.6 billion on unemployment insurance payments—$9.6 billion in payments to men

and women who had exited the military and then couldn't find a job. Obviously, these are men and women who served valiantly during the longest period of war in the history of this country.

As our Armed Forces continue to draw down in Afghanistan after nearly 13 years of combat operations—and those combat operations are scheduled to cease this year—we have to do everything we can to ensure that these servicemembers can find a way to quickly transition from military to civilian life and find good jobs in the process.

We know—and the Presiding Officer knows very well in his personal capacity—that servicemembers gain incredibly valuable skills while serving in the military. We make a significant investment as a society in training each and every member of our Armed Forces in a military occupation or specialty, many of which of have parallel fields in the civilian workforce.

I have a child in the military now. Watching the degree of training he undergoes—training that will be very valuable for civilian work when he chooses to make that transition—and seeing the kind of training his colleagues undergo as well convinces me of these great skills that adhere in our military. But instead of making it easier for these servicemembers to get credit for their skills that would help them as they transition to civilian life, they are often continuing to face roadblocks.

That inspired me to introduce my first bill as a Senator last year, the Troop Talent Act of 2013. The Troop Talent Act required that information on civilian credentialing opportunities be made available to servicemembers during their Active-Duty training and that information on military training and experience be provided to civilian credentialing agencies to help them understand how the skills for success in military life transfer directly to the skills for success in civilian life. If you are learning to operate heavy equipment in the military, get the commercial driver's license right when you are learning it. If you are learning to be a battlefield medic in the military, get physician assistant or nursing credits right when you are getting that. If you are at the ordnance school at Fort Lee in Virginia learning to be an ordnance officer, get the American Welding Society's certificate after you take your welding class, put it in the personnel file, and when you get ready to move to civilian life, you will have credentials that will be understood by a civilian workforce.

I am proud that key parts of the bill were signed into law as part of the national defense authorization bill we passed in December, and with this information servicemembers will be more prepared to transfer into civilian life. They will have a better sense of what skills servicemembers possess as they enter civilian life. So the passage of this Troop Talent Act was for me a first step, but there are many more steps we have to take to tackle this problem of veterans' unemployment.

In speaking with military leadership, servicemembers and veterans, I have learned there are some additional barriers to the employment of our veterans that deal with how tuition assistance monies can be used by those in active service. One is the cost of fees associated with getting credentials while on Active Duty. Those costs of credentials are not covered by the current military tuition assistance program.

Some military members transfer out of the service and they decide to pursue a degree at a college or university, but others are ready to immediately enter the workforce with the skills they obtained through military training. Again, to use the example I started with earlier, if you are a logistics ordnance officer training in Fort Lee in Virginia, you take metalworking courses, you take welding courses, and those are the kinds of skills in very significant demand in the American manufacturing sector right now. Those individuals often have an ability—they certainly have the skills—to get good jobs when they leave. But they often lack something important. They lack the credential the civilian workforce understands—in this case an American Welding Society credential, for example.

Currently, the military tuition assistance program provides Active-Duty servicemembers financial assistance up to $4,500 in aggregate per fiscal year for postsecondary courses or degree programs. While you are in service, you can take degree programs, and up to $4,500 a year, those degree programs and courses will be supported by the military tuition assistance program. But despite the success of this program, certification and license fees are not allowed to be paid with tuition assistance benefits.

So in other words, if you are in the military and you want to take a college course, you can get paid. If you are in the military and you want to pass a welding certificate exam to be a welder, the tuition assistance program will not pay for that. This is a challenge because these credentialing exams can cost significantly out-of-pocket, often $300 to $500, and many of our enlisted men and women don't have that. It is really inequitable we would allow Active-Duty military to draw down up to $4,500 for college courses but not draw down one penny to get a credential for a technical skill they maintain.

This is part of a larger societal issue. I think we value college and community college in a way we do not or have not traditionally valued career and technical education programs. So many of our programs—Pell grants and Stafford loans, GI bill benefits—often can be used more easily for community college or 4-year colleges than they can be used for even the highest quality career and technical programs.

That is why today I am introducing the Credentialing Improvement for Troop Talent, or CREDIT Act. The legislation will go into that military tuition assistance program and expand the authority of the program so that it can cover credentialing expenses for those military men and women who want to move into career and technical fields. It will give servicemembers the means to pay for credentials while they are still on Active-Duty and before they transition into civilian workforce.

In addition, the legislation will ensure the credentials our servicemembers earn are of the highest quality and that they are recognized by national and international standards, and not offered by shady or sort of fly-by-night organizations that simply want to pocket money that our military men and women are entitled to in order to help them get an education for themselves.

We in Virginia have seen firsthand how the skills and talents of the men and women who serve our country can benefit our workforce and contribute to our economy. We make a huge investment in our servicemembers, and it is a disservice not only to them but also to our Nation not to take advantage of the skills we bestow on these men and women once they transition to civilian life. We have to, all of us, Mr. President, stay focused on this. It is unacceptable for us as a Nation to look in the mirror and say: Our servicemen and women who served in Iraq and Afghanistan have an unemployment rate higher than the national average, but I guess there is nothing we can do about that. No, we can do a lot about it. We can make sure they get skills while in the military that a civilian workforce will understand, and that those skills can also carry with them credentials that will enable them to get a quicker traction when they move into the civilian workforce.

It is unacceptable we are paying $800 million a year in the Federal budget to pay for unemployment benefits for people who exit the military and then can't find jobs when they do. We need steps such as the CREDIT Act and others to bring down that veterans' unemployment rate, to enable people to get the kinds of jobs that will help them have a happy and successful life postservice, and that will enable society to take advantage of the great skills and talents they have.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 446—RECOGNIZING THE 50TH ANNIVERSARY OF THE CONGRESSIONAL DECLARATION OF BOURBON WHISKEY AS A DISTINCTIVE PRODUCT OF THE UNITED STATES

Mr. MCCONNELL (for himself and Mr. PAUL) submitted the following resolution; which was considered and agreed to:

S. RES. 446

Whereas on May 4, 1964, Congress declared bourbon whiskey a distinctive product of the United States that is unlike other types of alcoholic beverages, whether foreign or domestic;

Whereas to be designated as ''bourbon,'' a product must conform to high standards and be manufactured in accordance with the laws and regulations of the United States, which prescribe Federal Standards of Identity for ''bourbon whisky'';

Whereas bourbon whiskey has achieved recognition and acceptance throughout the world as a distinctive product of the United States;

Whereas Kentucky, the birthplace of bourbon, produces 95 percent of the world's supply;

Whereas Kentucky's iconic bourbon brands are reaching farther than ever, with more than 30,000,000 gallons shipped to 126 countries, making bourbon the largest export category among all United States distilled spirits and a source of national pride;

Whereas bourbon production has increased by more than 120 percent since 1999, contributing to the development of a vibrant bourbon tourism industry in Kentucky;

Whereas bourbon is a vital part of American culture and the economy, generating close to 9,000 jobs in Kentucky and almost $2,000,000,000 in gross Kentucky product in 2010; and

Whereas the bourbon industry continues its efforts to promote the responsible and moderate use of its product, and to curb drunken driving and underage drinking: Now, therefore, be it

Resolved, That the Senate recognizes the 50th anniversary of the Congressional declaration of bourbon whiskey as a distinctive product of the United States.

SENATE RESOLUTION 447—RECOGNIZING THE THREATS TO FREEDOM OF THE PRESS AND EXPRESSION AROUND THE WORLD AND REAFFIRMING FREEDOM OF THE PRESS AS A PRIORITY IN THE EFFORTS OF THE UNITED STATES GOVERNMENT TO PROMOTE DEMOCRACY AND GOOD GOVERNANCE

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

S. RES. 447

Whereas Article 19 of the United Nations Universal Declaration of Human Rights, adopted at Paris December 10, 1948, states that ''everyone has the right to freedom of opinion and expression; this right includes freedom to hold opinions without interference and to seek, receive, and impart information and ideas through any media and regardless of frontiers'';

Whereas, in 1993, the United Nations General Assembly proclaimed May 3 of each year as ''World Press Freedom Day'' to celebrate the fundamental principles of freedom of the press, to evaluate freedom of the press around the world, to defend the media from attacks on its independence, and to pay tribute to journalists who have lost their lives in the exercise of their profession;

Whereas, on December 18, 2013, the United Nations General Assembly adopted a resolution (A/RES/68/163) on the safety of journalists and the issue of impunity, which unequivocally condemns all attacks and violence against journalists and media workers, including torture, extrajudicial killings, enforced disappearances, arbitrary detention, and intimidation and harassment in both conflict and non-conflict situations;

Whereas 2014 is the 21st anniversary of World Press Freedom Day, which focuses on the theme ''Media Freedom for a Better Future: Shaping the Post-2015 Development Agenda'';

Whereas the Daniel Pearl Freedom of the Press Act of 2009 (Public Law 111–16622; U.S.C. 2151 note), which was passed by unanimous consent in the Senate and signed into law by President Barack Obama in 2010, expanded the examination of freedom of the press around the world in the annual human rights report of the Department of State;

Whereas, according to Reporters Without Borders, 71 journalists and 39 citizen journalists were killed in 2013 in connection with their collection and dissemination of news and information;

Whereas, according to the Committee to Protect Journalists, the 3 deadliest countries for journalists on assignment in 2013 were Syria, Iraq, and Egypt, and in Syria, the deadliest country for such journalists, an unprecedented number of journalists were abducted;

Whereas, according to the Committee to Protect Journalists, 617 journalists have been murdered since 1992 without the perpetrators of such crimes facing punishment;

Whereas, according to the Committee to Protect Journalists, the 5 countries with the highest number of unsolved journalist murders are Iraq, the Philippines, Algeria, Colombia, and Somalia;

Whereas, according to Reporters Without Borders, 826 journalists and 127 citizen journalists were arrested in 2013;

Whereas, according to the Committee to Protect Journalists, 211 journalists worldwide were in prison on December 1, 2013;

Whereas, according to Reporters Without Borders, the 5 countries with the highest number of journalists in prison are Syria, China, Eritrea, Turkey, and Iran;

Whereas, according to Reporters Without Borders, the Government of Syria and extremist rebel militias have intentionally targeted journalists, causing dramatic repercussions for the freedom of the press throughout the region;

Whereas the Government of the Russian Federation has engaged in an unprecedented campaign to silence the independent press and undermine freedom of expression, including its recent efforts to destabilize Ukraine;

Whereas freedom of the press is a key component of democratic governance, the activism of civil society, and socioeconomic development; and

Whereas freedom of the press enhances public accountability, transparency, and participation: Now, therefore, be it

Resolved, That the Senate—

(1) expresses concern about the threats to freedom of the press and expression around the world following World Press Freedom Day, held on May 3, 2014;

(2) commends journalists and media workers around the world for their essential role in promoting government accountability, defending democratic activity, and strengthening civil society, despite threats to their safety;

(3) pays tribute to the journalists who have lost their lives carrying out their work;

(4) calls on governments abroad to implement United Nations General Assembly Resolution (A/RES/68/163), by thoroughly investigating and seeking to resolve outstanding cases of violence against journalists, including murders and kidnappings, while ensuring the protection of witnesses;

(5) condemns all actions around the world that suppress freedom of the press, such as the recent kidnappings of journalists and media workers in eastern Ukraine by pro-Russian militant groups;

(6) reaffirms the centrality of freedom of the press to efforts by the United States Government to support democracy, mitigate conflict, and promote good governance domestically and around the world; and

(7) calls on the President and the Secretary of State—

(A) to improve the means by which the United States Government rapidly identifies, publicizes, and responds to threats against freedom of the press around the world;

(B) to urge foreign governments to transparently investigate and bring to justice the perpetrators of attacks against journalists; and

(C) to highlight the issue of threats against freedom of the press year-round.

SENATE RESOLUTION 448—EXPRESSING THE SENSE OF THE SENATE ON THE POLICY OF THE UNITED STATES REGARDING STABILIZING THE CURRENCY OF UKRAINE

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

S. RES. 448

Whereas the territorial integrity of Ukraine has been compromised by the unlawful annexation of Crimea by the Russian Federation;

Whereas the territorial integrity of Ukraine continues to be under threat because of unlawful provocations by the Russian Federation;

Whereas ongoing economic hardships in Ukraine are being exploited by unlawful separatist elements with allegiances to the Russian Federation;

Whereas strengthening of the economy of Ukraine can help stabilize the unrest in the southern and eastern parts of Ukraine and support the territorial integrity of Ukraine;

Whereas the Russian Federation has declared the Russian ruble to be legal tender in Crimea following its unlawful annexation of Crimea, to circulate in parallel with the hryvnia, the national currency of Ukraine, until January 1, 2016;

Whereas the Russian Federation will exploit currency competition between the ruble and the hryvnia during the period both currencies are in circulation in Crimea in an attempt to portray the Russian-controlled managed economy as superior to Western-style democracy and free markets;

Whereas a stable national currency can be important to facilitate economic growth;

Whereas the hryvnia dropped in value by 35 percent relative to the United States dollar between January and May 2014;

Whereas currency boards have a long record of promoting superior performance in countries with emerging markets by spurring higher economic growth rates, lower inflation rates, and more fiscal discipline than central banks that employ floating exchange rates;

Whereas the establishment of a national currency board for Ukraine can generate a more stable currency and enhance demand for the hryvnia;

Whereas, under a currency board, the hryvnia could be convertible into the United States dollar or the euro, both of which are dominant global reserve currencies;

Whereas the ability to convert the hryvnia into the United States dollar or the euro would help make the hryvnia stable and its exchange more reliable;

Whereas a stable national currency can boost investor confidence and make Ukraine less susceptible to destabilizing rhetoric from the Russian Federation;

Whereas the International Monetary Fund has a long track record of supporting the establishment of currency boards and financial mechanisms that approximate currency boards, notably through the implementation of Article VII of Annex 4 of the General Framework Agreement for Peace in Bosnia and Herzegovina, initialed at Dayton, November 21, 1995 (commonly known as the ''Dayton Peace Accords''), which mandated a currency board for Bosnia and Herzegovina;

Whereas the International Monetary Fund can provide the technical expertise necessary to ensure that a currency board run by monetary authorities in Ukraine is implemented properly;

Whereas currency board systems have been designed for other countries in Europe with positive results, including Estonia, Lithuania, and Bosnia and Herzegovina;

Whereas the United States Congress sent a strong message of solidarity with the people of Ukraine by passing the Support for the Sovereignty, Integrity, Democracy, and Economic Stability of Ukraine Act of 2014 (Public Law 113–95; 128 Stat. 1088), which included financial assistance for Ukraine; and

Whereas strengthening of the national currency of Ukraine and supporting the institution of a disciplined monetary regime would send a powerful signal of support for Ukraine: Now, therefore, be it

Resolved, That it is the sense of the Senate that—

(1) the United States and Ukraine should examine the benefits of implementing a currency board system as a way to stabilize the national currency of Ukraine and to improve the economy of Ukraine; and

(2) if Ukraine decides to pursue the implementation of a currency board system, the United States Secretary of the Treasury should work with the International Monetary Fund to help create a currency board for Ukraine that can assist Ukraine to improve its economy.

SENATE RESOLUTION 449—COMMEMORATING AND HONORING THE DEDICATION AND SACRIFICE OF THE FEDERAL, STATE, AND LOCAL LAW ENFORCEMENT OFFICERS WHO HAVE BEEN KILLED OR INJURED IN THE LINE OF DUTY

Mr. LEAHY (for himself, Mr. GRASSLEY, Mrs. FEINSTEIN, Mrs. SHAHEEN, Mr. MARKEY, Mr. BEGICH, Mr. UDALL of New Mexico, Mrs. HAGAN, Mr. COONS, Mr. DURBIN, Mr. FRANKEN, Mr. BOOKER, Ms. LANDRIEU, Mr. REED, Mr. BLUMENTHAL, Mr. SCHATZ, Mr. WICKER, Ms. HEITKAMP, Mr. PRYOR, Ms. HIRONO, Mr. CARDIN, Mr. UDALL of Colorado, Mr. COCHRAN, Ms. MIKULSKI, Ms. WARREN, Mr. WARNER, Mr. SCHUMER, Mrs. MURRAY, Mr. WHITEHOUSE, Mr. DONNELLY, Mr. HEINRICH, and Ms. KLOBUCHAR) submitted the following resolution; which was considered and agreed to:

S. RES. 449

Whereas the well-being of all individuals in the United States is preserved and enhanced as a direct result of the vigilance and dedication of law enforcement officers;

Whereas more than 900,000 law enforcement officers greatly risk their personal safety to serve individuals in the United States as guardians of the peace;

Whereas law enforcement officers are often on the front lines in protecting the schools and school children in the United States;

Whereas, in 2013, 101 law enforcement officers across the United States were killed in the line of duty;

Whereas Congress should strongly support initiatives to reduce violent crime and contribute to the safety of law enforcement officers, including—

(1) providing such officers with equipment of the highest quality and modernity;

(2) increasing the availability and use of bullet-resistant vests for such officers;

(3) improving training for such officers; and

(4) providing advanced emergency medical care for such officers;

Whereas more than 19,000 Federal, State, and local law enforcement officers lost their lives in the line of duty while protecting citizens of the United States, and the names of such officers are engraved on the National Law Enforcement Officers Memorial in Washington, DC;

Whereas, in 1962, President John F. Kennedy designated May 15 as ''National Peace Officers Memorial Day''; and

Whereas, on May 15, 2014, more than 20,000 law enforcement officers are expected to gather in Washington, DC, to join the families of their fallen comrades to honor those comrades and all law enforcement officers who have fallen before them: Now, therefore, be it

Resolved, That the Senate—

(1) commemorates and acknowledges the dedication and sacrifices of the Federal, State, and local law enforcement officers who have been killed or injured in the line of duty;

(2) recognizes May 15, 2014, as ''National Peace Officers Memorial Day''; and

(3) calls on the people of the United States to observe that day with appropriate ceremonies, solemnity, appreciation, and respect.

SENATE RESOLUTION 450—DESIGNATING MAY 17, 2014, AS ''KIDS TO PARKS DAY''

Mr. UDALL of Colorado (for himself, Ms. LANDRIEU, Mr. PORTMAN, and Mr. WYDEN) submitted the following resolution; which was considered and agreed to:

S. RES. 450

Whereas the 4th annual Kids to Parks Day will be celebrated on May 17, 2014;

Whereas the goal of Kids to Parks Day is to empower young people and encourage families to get outdoors and visit the parks of the United States;

Whereas on Kids to Parks Day, individuals from rural and urban areas of the United States are reintroduced to the splendid Federal, State, and neighborhood parks that are located in their communities;

Whereas communities across the United States offer a variety of natural resources and public land, often with free access, to individuals seeking outdoor recreation;

Whereas the people of the United States, young and old, should be encouraged to lead more healthy and active lifestyles;

Whereas Kids to Parks Day is an opportunity for families to take a break from their busy lives and come together for a day of wholesome fun; and

Whereas Kids to Parks Day will broaden the appreciation of young people for nature and the outdoors: Now, therefore, be it

Resolved, That the Senate—

(1) designates May 17, 2014, as ''Kids to Parks Day'';

(2) recognizes the importance of outdoor recreation and the preservation of open spaces to the health of the young people of the United States; and

(3) calls on the people of the United States to observe the day with appropriate programs, ceremonies, and activities.

SENATE RESOLUTION 451—RECALLING THE GOVERNMENT OF CHINA'S FORCIBLE DISPERSION OF THOSE PEACEABLY ASSEMBLED IN TIANANMEN SQUARE 25 YEARS AGO, IN LIGHT OF CHINA'S CONTINUED ABYSMAL HUMAN RIGHTS RECORD

Mr. BARRASSO submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 451

Whereas, in 1989, Chinese citizens involved in a peaceful democratic movement gathered in Tiananmen Square to call for the establishment of a dialogue with their government on democratic reforms, including freedom of expression and freedom of assembly;

Whereas, on June 4, 1989, Chinese authorities ordered the People's Liberation Army and other security forces to use lethal force to disperse demonstrators in Tiananmen Square;

Whereas the number of peaceful protesters killed or injured by the forcible dispersion remains unknown to this day;

Whereas, 25 years after these deaths, there has been no accountability on the part of the Government of the People's Republic of China in disciplining involved officials;

Whereas there remain imprisoned to this day individuals who expressed their desire for democracy in China 25 years ago in Tiananmen Square;

Whereas the Department of State's most recent human rights report on China found that ''citizens did not have the right to change their government'';

Whereas, even in recent weeks, the Government of the People's Republic of China has detained those who attempt to peacefully commemorate the events of June 1989, including activists such as Pu Zhiqiang and Wen Kejian;

Whereas the Department of State's most recent human rights report on China found ''extrajudicial killings'' remained a problem in China;

Whereas the Department of State's most recent human rights report on China found the government continued to target ''for arbitrary detention or arrest'' ''human rights activists, journalists. . .and former political prisoners and their family members''; and

Whereas June 4, 2014, is the 25th anniversary of the Tiananmen Square massacre: Now, therefore, be it

Resolved, That the Senate—

(1) expresses sympathy to the families of those killed, tortured, and imprisoned as a result of their participation in the democracy gathering on June 4, 1989, in Tiananmen Square, Beijing, in the People's Republic of China;

(2) commends all peaceful advocates for democracy and human rights in China;

(3) condemns the ongoing and egregious human rights abuses by the Communist Government of the People's Republic of China;

(4) calls on the Communist Government of the People's Republic of China to—

(A) release all prisoners of conscience, including those persons still in prison as a result of their participation in the peaceful pro-democracy gatherings of 1989 and those

detained for their commemoration of these events;

(B) allow those people exiled on account of their activities to return to live in freedom in China; and

(C) cease the harassment, detention, and imprisonment of all Chinese citizens exercising their freedoms of expression, association, and religion; and

(5) calls upon the United States representative at the United Nations Human Rights Council to introduce a resolution in that forum calling for an examination of the human rights practices of the Government of the People's Republic of China.

AMENDMENTS SUBMITTED AND PROPOSED

SA 3101. Ms. STABENOW (for herself, Mr. BROWN, Mr. ROBERTS, and Mr. BLUNT) submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table.

SA 3102. Mr. LEE submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3103. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3104. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3105. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3106. Mr. MENENDEZ submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3107. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3108. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill S. 2260, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table.

SA 3109. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill S. 2260, supra; which was ordered to lie on the table.

SA 3110. Mr. FLAKE (for himself, Mr. ALEXANDER, Mr. TOOMEY, Mr. MCCAIN, Mr. LEE, and Mr. MCCONNELL) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table.

SA 3111. Mr. FLAKE (for himself, Mr. ALEXANDER, Mr. MCCAIN, Mr. LEE, and Mr. MCCONNELL) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3112. Mr. HARKIN (for himself, Mr. GRASSLEY, Mr. ROCKEFELLER, and Mr. BLUNT) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3113. Mr. THUNE (for himself, Ms. AYOTTE, and Mr. MCCONNELL) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3114. Mr. THUNE (for himself and Mr. SCHUMER) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3115. Mr. HOEVEN (for himself and Ms. CANTWELL) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3116. Mr. ROBERTS (for himself, Mr. MCCONNELL, and Mr. HATCH) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3117. Mr. VITTER submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3118. Mr. PRYOR (for Mr. BOOZMAN (for himself and Mr. PRYOR)) submitted an amendment intended to be proposed by Mr. PRYOR to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3119. Mr. HARKIN (for himself, Mr. GRASSLEY, Mr. ROCKEFELLER, Mr. BLUNT, and Mr. BROWN) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3120. Mr. CARPER (for himself and Mrs. HAGAN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3121. Mr. CARPER submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3122. Mr. CARPER (for himself, Mr. CARDIN, and Mr. WARNER) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3123. Mr. CARPER submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3124. Mr. CARPER (for himself, Ms. COLLINS, Mr. CARDIN, Mr. MENENDEZ, Mr. BROWN, Mr. MARKEY, Mr. COONS, Mr. SCHATZ, Mr. KING, Mr. WHITEHOUSE, Ms. MIKULSKI, and Mr. REED) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3125. Mrs. GILLIBRAND submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3126. Ms. CANTWELL (for herself, Mr. THUNE, Mr. CORNYN, Mr. NELSON, Mrs. MURRAY, and Mr. ENZI) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3127. Ms. CANTWELL (for herself, Mr. BENNET, Ms. STABENOW, Mr. MENENDEZ, Mr. CARDIN, Mr. BROWN, Mr. NELSON, and Mr. CARPER) submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3128. Mr. MARKEY submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3129. Ms. STABENOW (for herself, Mr. BROWN, Mr. ROBERTS, and Mr. BLUNT) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3130. Mr. PRYOR submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3131. Mr. PRYOR (for himself and Mr. BOOZMAN) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3132. Mr. KING (for himself, Ms. COLLINS, Mrs. SHAHEEN, and Mr. BEGICH) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3133. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3134. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3135. Mr. BENNET (for himself and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3136. Mr. KING submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3137. Mr. NELSON submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3138. Ms. CANTWELL (for herself and Mr. PRYOR) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3139. Mr. SANDERS submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3140. Ms. CANTWELL (for herself, Mr. BENNET, Ms. STABENOW, Mr. CARDIN, Mr. MENENDEZ, Mr. BROWN, Mr. NELSON, and Mr. CARPER) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3141. Mr. LEAHY submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3142. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3143. Mr. MORAN (for himself, Ms. HEITKAMP, Mr. THUNE, Mr. HEINRICH, Mr. BEGICH, Mr. INHOFE, Mr. BENNET, Ms. STABENOW, Mr. ENZI, Mr. HOEVEN, Mr. UDALL of New Mexico, Mr. JOHNSON of South Dakota, Mr. UDALL of Colorado, Mrs. MURRAY, Mr. CRAPO, Mr. TESTER, Mr. WALSH, and Ms. MURKOWSKI) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3144. Mr. BARRASSO (for himself, Mr. HATCH, Mr. ROBERTS, Mr. ENZI, Mr. ISAKSON, Mr. MCCONNELL, Ms. AYOTTE, Ms. COLLINS, Mr. ALEXANDER, and Mr. CRAPO) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3145. Mr. FLAKE (for himself, Mr. ALEXANDER, Mr. MCCAIN, Mr. LEE, Mr. MCCONNELL, and Mr. COBURN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3146. Mr. FLAKE (for himself, Mr. ALEXANDER, Mr. TOOMEY, Mr. MCCAIN, Mr. LEE, Mr. MCCONNELL, and Mr. COBURN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3147. Mr. CORNYN (for himself, Mr. COATS, Mr. ISAKSON, and Mr. BURR) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3148. Mr. CORNYN submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3149. Mr. CORNYN submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3150. Mr. CORNYN submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3151. Mr. GRAHAM (for himself and Mr. SCOTT) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3152. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3153. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3154. Mr. LEE submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3155. Mr. MCCAIN (for himself, Mr. COBURN, and Mr. LEE) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3156. Mr. MCCAIN (for himself, Mr. COBURN, and Mr. LEE) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3157. Mr. MCCAIN (for himself, Mr. COBURN, and Mr. LEE) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3158. Mr. MCCAIN submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3159. Mr. PORTMAN submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3160. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3161. Mr. TOOMEY (for himself, Mr. BURR, Mr. CORNYN, Mr. COATS, Ms. AYOTTE, Mr. MCCONNELL, Mr. ROBERTS, Mr. CRAPO, Mr. ALEXANDER, Mr. HATCH, Mr. ISAKSON, Ms. COLLINS, and Mr. ENZI) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3162. Mr. ENZI (for himself and Mr. BARRASSO) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3163. Mr. GRASSLEY (for himself and Mr. ROBERTS) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3164. Mr. JOHANNS submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3165. Mr. HATCH (for himself, Mr. ALEXANDER, Mr. ENZI, Ms. COLLINS, Mr. COCHRAN, and Mr. CRAPO) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3166. Mr. HATCH (for himself, Mr. ALEXANDER, Mr. COATS, Mr. THUNE, Ms. AYOTTE, Mr. MCCONNELL, Mr. ENZI, Ms. COLLINS, Mr. COCHRAN, and Mr. CRAPO) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3167. Mr. TOOMEY (for himself, Mr. CASEY, Mr. CRAPO, and Mr. CARPER) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3168. Mr. ENZI submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3169. Mr. ENZI (for himself, Mr. DURBIN, Mr. ALEXANDER, Ms. HEITKAMP, Mr. ROCKEFELLER, Mr. KING, Mr. CARDIN, Ms. LANDRIEU, Mr. FRANKEN, Mr. WHITEHOUSE, Mr. REED, Mr. MANCHIN, Mr. JOHNSON of South Dakota, Mr. BLUNT, Mr. UDALL of Colorado, and Ms. COLLINS) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3170. Mr. TOOMEY (for himself, Mr. LEE, and Mr. FLAKE) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3171. Mr. TOOMEY submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3172. Mr. TOOMEY submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3173. Mr. ROBERTS submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3174. Mr. TOOMEY (for himself, Mr. BURR, Mr. CORNYN, Mr. CRAPO, Mr. COATS, Ms. AYOTTE, Mr. MCCONNELL, Mr. ALEXANDER, Mr. ROBERTS, Mr. ISAKSON, Ms. COLLINS, Mr. ENZI, and Mr. HATCH) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3175. Mr. MENENDEZ submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3176. Mr. KIRK submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3177. Mr. CARDIN (for himself, Mr. ROBERTS, Mr. THUNE, Mr. MORAN, Mr. WHITEHOUSE, Mr. CRAPO, Mr. BLUNT, Ms. COLLINS, Mr. LEAHY, Ms. LANDRIEU, Mr. FRANKEN, Mr. SANDERS, Ms. STABENOW, Mr. BROWN, and Mr. JOHNSON of South Dakota) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3178. Ms. LANDRIEU submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3179. Mr. GRASSLEY (for himself and Mr. NELSON) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3180. Mr. COONS (for himself, Mr. MORAN, Ms. STABENOW, Ms. MURKOWSKI, and Ms. COLLINS) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3181. Mr. LEVIN (for himself, Mr. BROWN, Mrs. SHAHEEN, Ms. HIRONO, and Mr. WHITEHOUSE) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3182. Mr. CARDIN (for himself, Mrs. FEINSTEIN, and Mr. SCHATZ) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3183. Mr. CARDIN (for himself and Mr. SCHUMER) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3184. Mr. CARDIN (for himself, Ms. COLLINS, Mr. CASEY, Mrs. SHAHEEN, Mr. PORTMAN, Mr. KING, Mr. WICKER, Mr. COONS, Ms. HIRONO, Mr. SCHUMER, Mr. LEAHY, Ms. MIKULSKI, Ms. AYOTTE, Mr. BEGICH, Mr. HEINRICH, Mr. UDALL of Colorado, Ms. MURKOWSKI, Mr. SCHATZ, and Mr. ROBERTS) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3185. Mr. CARDIN (for himself, Mrs. FEINSTEIN, and Mr. SCHATZ) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3186. Mr. CARDIN submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3187. Mr. CARDIN (for himself, Mr. SCHATZ, and Mrs. FEINSTEIN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3188. Mr. THUNE (for himself, Mr. MCCONNELL, Mr. ROBERTS, Mr. ISAKSON, and Mr. FLAKE) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3189. Mr. THUNE (for himself, Mr. MCCONNELL, Mr. CORNYN, Mr. ROBERTS, and Mr. ISAKSON) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3190. Mr. THUNE submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3191. Mr. THUNE submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3192. Mr. THUNE (for himself and Ms. AYOTTE) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3193. Mr. THUNE submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3194. Mr. THUNE (for himself and Mr. SCHUMER) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3195. Ms. COLLINS (for herself and Mr. NELSON) submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3196. Ms. COLLINS (for herself, Mr. SCOTT, Mr. ISAKSON, Ms. MURKOWSKI, Ms. AYOTTE, Mr. GRAHAM, Mr. BLUNT, Mr. CRAPO, Mr. BOOZMAN, and Mr. DONNELLY) submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3197. Ms. COLLINS (for herself and Mr. SCHUMER) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3198. Ms. COLLINS (for herself, Mr. SCHUMER, Mr. CARDIN, and Mrs. GILLIBRAND) submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3199. Ms. COLLINS submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3200. Ms. COLLINS (for herself and Mr. CASEY) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3201. Mr. BENNET (for himself, Mr. MERKLEY, and Mr. MARKEY) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3202. Mr. REED (for himself and Mr. DURBIN) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3203. Mr. CARDIN (for himself, Mr. BROWN, Mr. ROCKEFELLER, Ms. MIKULSKI, Ms. HEITKAMP, Ms. WARREN, Mr. LEVIN, Mrs. MURRAY, Mr. WHITEHOUSE, Mr. DURBIN, Mr. LEAHY, and Mr. FRANKEN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3204. Ms. MURKOWSKI (for herself and Mr. BEGICH) submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3205. Mr. TOOMEY submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3206. Mr. COATS submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3207. Mr. COATS submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3208. Mr. INHOFE submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3209. Mr. CASEY (for himself and Ms. LANDRIEU) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3210. Mr. CASEY (for himself and Mr. CORNYN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3211. Mr. UDALL, of Colorado (for himself, Mr. BLUNT, Mrs. SHAHEEN, and Mr. BEGICH) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3212. Ms. KLOBUCHAR submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3213. Ms. KLOBUCHAR submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3214. Ms. KLOBUCHAR (for herself, Mr. HATCH, Mr. FRANKEN, Mr. TOOMEY, Mrs. SHAHEEN, Mrs. HAGAN, Mr. DONNELLY, Mr. COATS, Mr. MCCONNELL, Mr. UDALL of Colorado, Mr. CASEY, and Ms. COLLINS) submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3215. Ms. KLOBUCHAR submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3216. Ms. KLOBUCHAR submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3217. Mr. BOOKER (for himself and Mr. SCOTT) submitted an amendment intended to be proposed by him to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3218. Ms. STABENOW submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3219. Ms. AYOTTE (for herself and Mrs. SHAHEEN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3220. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3221. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3222. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3223. Ms. AYOTTE submitted an amendment intended to be proposed by her to the bill H.R. 3474, supra; which was ordered to lie on the table.

SA 3224. Ms. AYOTTE submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 3101. Ms. STABENOW (for herself, Mr. BROWN, Mr. ROBERTS, and Mr. BLUNT) submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 30, strike line 19 and insert the following:

tion 125(c) of such Act).

''(iv) SPECIAL MAXIMUM INCREASE AMOUNT.—In the case of round 4 extension property placed in service by a corporation—

''(I) subparagraph (C)(iii) shall not apply, and

''(II) the term 'maximum increase amount' means an amount that is 50 percent of the AMT credit increase amount determined with respect to such corporation under subparagraph (E) by substituting 'December 31, 2013' for 'March 31, 2008' and by substituting 'January 1, 2011' for 'January 1, 2006'.''.

SA 3102. Mr. LEE submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Beginning on page 47, strike line 10 and all that follows through page 50, line 9.

Beginning on page 50, strike line 19 and all that follows through page 55, line 17.

On page 56, strike line 6 and all that follows through line 14.

On page 58, strike line 3 and all that follows through line 11 and insert the following:

case of any alternative fuel credit properly determined under section 6426(d) of the Internal Revenue Code of 1986 for periods after December 31, 2013, and before the date of the enactment of this Act,

Beginning on page 59, strike line 7 and all that follows through page 60, line 2.

At the appropriate place, insert the following:

TITLE VI—ENERGY FREEDOM AND ECONOMIC PROSPERITY ACT OF 2014

Subtitle A—Short Title; etc.

SEC. __01. SHORT TITLE.

This title may be cited as the ''Energy Freedom and Economic Prosperity Act of 2014''.

Subtitle B—Repeal of Energy Tax Subsidies

SEC. __11. EARLY TERMINATION OF CREDIT FOR QUALIFIED FUEL CELL MOTOR VEHICLES.

(a) IN GENERAL.—Section 30B is repealed.

(b) CONFORMING AMENDMENTS.—

(1) Subparagraph (A) of section 24(b)(3) is amended by striking '', 30B''.

(2) Paragraph (2) of section 25B(g) is amended by striking '', 30B,''.

(3) Subsection (b) of section 38 is amended by striking paragraph (25).

(4) Subsection (a) of section 1016 is amended by striking paragraph (35) and by redesignating paragraphs (36) and (37) as paragraphs (35) and (36), respectively.

(5) Subsection (m) of section 6501 is amended by striking '', 30B(h)(9)''.

(c) CLERICAL AMENDMENT.—The table of sections for subpart B of part IV of subchapter A of chapter 1 is amended by striking the item relating to section 30B.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2014.

SEC. __12. EARLY TERMINATION OF NEW QUALIFIED PLUG-IN ELECTRIC DRIVE MOTOR VEHICLES.

(a) IN GENERAL.—Section 30D is repealed.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to vehicles placed in service after the date of the enactment of this Act.

SEC. __13. REPEAL OF CREDIT FOR ALCOHOL USED AS FUEL.

(a) IN GENERAL.—Section 40, as amended by this Act, is repealed.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (b) of section 38 is amended by striking paragraph (3).

(2) Subsection (c) of section 196 is amended by striking paragraph (3) and by redesignating paragraphs (4) through (14) as paragraphs (3) through (13), respectively.

(3) Paragraph (1) of section 4101(a) is amended by striking '', and every person producing cellulosic biofuel (as defined in section 40(b)(6)(E))''.

(4) Paragraph (1) of section 4104(a) is amended by striking '', 40''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to fuel sold or used after the date of the enactment of this Act.

SEC. __14. REPEAL OF ENHANCED OIL RECOVERY CREDIT.

(a) IN GENERAL.—Section 43 is repealed.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (b) of section 38 is amended by striking paragraph (6).

(2) Paragraph (4) of section 45Q(d) is amended by inserting ''(as in effect on the day before the date of the enactment of the Energy Freedom and Economic Prosperity Act of 2014)'' after ''section 43(c)(2)''.

(3) Subsection (c) of section 196, as amended by sections 105 and 106 of this Act, is amended by striking paragraph (5) and by redesignating paragraphs (6) through (12) as paragraphs (5) through (11), respectively.

(c) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by striking the item relating to section 43.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to costs paid or incurred after December 31, 2014.

SEC. __15. REPEAL OF CREDIT FOR PRODUCING OIL AND GAS FROM MARGINAL WELLS.

(a) IN GENERAL.—Section 45I is repealed.

(b) CONFORMING AMENDMENT.—Subsection (b) of section 38 is amended by striking paragraph (19).

(c) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by striking the item relating to section 45I.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to production in taxable years beginning after December 31, 2014.

SEC. __16. TERMINATION OF CREDIT FOR PRODUCTION FROM ADVANCED NUCLEAR POWER FACILITIES.

(a) IN GENERAL.—Subparagraph (B) of section 45J(d)(1) is amended by striking ''January 1, 2021'' and inserting ''January 1, 2015''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2014.

SEC. __17. REPEAL OF CREDIT FOR CARBON DIOXIDE SEQUESTRATION.

(a) IN GENERAL.—Section 45Q is repealed.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to carbon dioxide captured after December 31, 2014.

SEC. __18. TERMINATION OF ENERGY CREDIT.

(a) IN GENERAL.—Section 48 is amended by adding at the end the following new subsection:

''(e) TERMINATION.—No credit shall be allowed under subsection (a) for any period after December 31, 2014.''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2014.

SEC. __19. REPEAL OF QUALIFYING ADVANCED COAL PROJECT.

(a) IN GENERAL.—Section 48A is repealed.

(b) CONFORMING AMENDMENT.—Section 46 is amended by striking paragraph (3) and by redesignating paragraphs (4), (5), and (6) as paragraphs (3), (4), and (5), respectively.

(c) CLERICAL AMENDMENT.—The table of sections for subpart E of part IV of subchapter A of chapter 1 is amended by striking the item relating to section 48A.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2014.

SEC. __20. REPEAL OF QUALIFYING GASIFICATION PROJECT CREDIT.

(a) IN GENERAL.—Section 48B is repealed.

(b) CONFORMING AMENDMENT.—Section 46, as amended by this Act, is amended by striking paragraph (3) and by redesignating paragraphs (4) and (5) as paragraphs (3) and (4), respectively.

(c) CLERICAL AMENDMENT.—The table of sections for subpart E of part IV of subchapter A of chapter 1 is amended by striking the item relating to section 48B.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2014.

SEC. __21. REPEAL OF QUALIFYING ADVANCED ENERGY PROJECT CREDIT.

(a) IN GENERAL.—Section 48C is repealed.

(b) CONFORMING AMENDMENT.—Section 46, as amended by this Act, is amended by striking paragraph (3) and by redesignating paragraph (4) as paragraph (3).

(c) CLERICAL AMENDMENT.—The table of sections for subpart E of part IV of subchapter A of chapter 1 is amended by striking the item relating to section 48C.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2014.

Subtitle C—Reduction of Corporate Income Tax Rate

SEC. __31. CORPORATE INCOME TAX RATE REDUCED.

(a) IN GENERAL.—Not later than 1 year after the date of the enactment of this Act, the Secretary of the Treasury shall prescribe, in lieu of the rates of tax under paragraphs (1) and (2) of section 11(b), section 1201(a), and paragraphs (1), (2), and (6) of section 1445(e) of the Internal Revenue Code of 1986, such rates of tax as the Secretary estimates would result in—

(1) a decrease in revenue to the Treasury for taxable years beginning during the 10-year period beginning on the date of the enactment of this Act, equal to

(2) the increase in revenue for such taxable years by reason of the amendments made by title I of this Act.

(b) MAINTENANCE OF GRADUATED RATES.—In prescribing the tax rates under subsection (a), the Secretary shall ensure that each rate modified under such subsection is reduced by a uniform percentage.

(c) EFFECTIVE DATE.—The rates prescribed by the Secretary under subsection (a) shall apply to taxable years beginning more than 1 year after the date of the enactment of this Act.

SA 3103. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—OTHER PROVISIONS

SEC. __01. LIMITATION ON STATE TAXATION OF COMPENSATION EARNED BY NONRESIDENT TELECOMMUTERS AND OTHER MULTI-STATE WORKERS.

(a) IN GENERAL.—Chapter 4 of title 4, United States Code, is amended by adding at the end the following:

''§ 127. Limitation on State taxation of compensation earned by nonresident telecommuters and other multi-State workers

''(a) IN GENERAL.—In applying its income tax laws to the compensation of a nonresident individual, a State may deem such nonresident individual to be present in or working in such State for any period of time only if such nonresident individual is physically present in such State for such period and such State may not impose nonresident income taxes on such compensation with respect to any period of time when such nonresident individual is physically present in another State.

''(b) DETERMINATION OF PHYSICAL PRESENCE.—For purposes of determining physical presence, no State may deem a nonresident individual to be present in or working in such State on the grounds that—

''(1) such nonresident individual is present at or working at home for convenience, or

''(2) such nonresident individual's work at home or office at home fails any convenience of the employer test or any similar test.

''(c) DETERMINATION OF PERIODS OF TIME WITH RESPECT TO WHICH COMPENSATION IS PAID.—For purposes of determining the periods of time with respect to which compensation is paid, no State may deem a period of time during which a nonresident individual is physically present in another State and performing certain tasks in such other State to be—

''(1) time that is not normal work time unless such individual's employer deems such period to be time that is not normal work time,

''(2) nonworking time unless such individual's employer deems such period to be nonworking time, or

''(3) time with respect to which no compensation is paid unless such individual's employer deems such period to be time with respect to which no compensation is paid.

''(d) DEFINITIONS.—As used in this section—

''(1) STATE.—The term 'State' means each of the several States (or any subdivision thereof), the District of Columbia, and any territory or possession of the United States.

''(2) INCOME TAX.—The term 'income tax' has the meaning given such term by section 110(c).

''(3) INCOME TAX LAWS.—The term 'income tax laws' includes any statutes, regulations, administrative practices, administrative interpretations, and judicial decisions.

''(4) NONRESIDENT INDIVIDUAL.—The term 'nonresident individual' means an individual who is not a resident of the State applying its income tax laws to such individual.

''(5) EMPLOYEE.—The term 'employee' means an employee as defined by the State in which the nonresident individual is physically present and performing personal services for compensation.

''(6) EMPLOYER.—The term 'employer' means the person having control of the payment of an individual's compensation.

''(7) COMPENSATION.—The term 'compensation' means the salary, wages, or other remuneration earned by an individual for personal services performed as an employee or as an independent contractor.

''(e) NO INFERENCE.—Nothing in this section shall be construed as bearing on—

''(1) any tax laws other than income tax laws,

''(2) the taxation of corporations, partnerships, trusts, estates, limited liability companies, or other entities, organizations, or persons other than nonresident individuals in their capacities as employees or independent contractors,

''(3) the taxation of individuals in their capacities as shareholders, partners, trust and estate beneficiaries, members or managers of

limited liability companies, or in any similar capacities, and

''(4) the income taxation of dividends, interest, annuities, rents, royalties, or other forms of unearned income.''.

(b) CLERICAL AMENDMENT.—The table of sections of such chapter 4 is amended by adding at the end the following new item:

''127. Limitation on State taxation of compensation earned by nonresident telecommuters and other multi-State workers.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SA 3104. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—STOP SUBSIDIZING CHILDHOOD OBESITY ACT

SEC. __01. SHORT TITLE.

This title may be cited as the ''Stop Subsidizing Childhood Obesity Act''.

SEC. __02. FINDINGS.

Congress finds the following:

(1) Childhood obesity has more than doubled in children and tripled in adolescents in the past 30 years. Currently, more than one-third of children and adolescents are overweight or obese.

(2) A report by the Robert Wood Johnson Foundation found that if the population of the United States continues on its current trajectory, adult obesity rates could exceed 60 percent in a number of states by 2030.

(3) Health-related behaviors, such as eating habits and physical activity patterns, develop early in life and often extend into adulthood. The diets of American children and adolescents depart substantially from recommended patterns that put their health at risk. Overall, American children and youth are not achieving basic nutritional goals. They are consuming excess calories and added sugars and have higher than recommended intakes of sodium, total fat, and saturated fats.

(4) Budgets for food marketing to children have spiked into the billions of dollars. According to a 2012 report from the Federal Trade Commission, the total amount spent on food marketing to children is about $2,000,000,000 a year.

(5) Companies market food to children through television, radio, Internet, magazines, product placement in movies and video games, schools, product packages, toys, clothing and other merchandise, and almost anywhere a logo or product image can be shown.

(6) According to a comprehensive review by the National Academies' Institute of Medicine, studies demonstrate that television food advertising affects children's food choices, food purchase requests, diets, and health.

(7) A 2005 report from the Institute of Medicine confirmed that ''aggressive marketing of high-calorie foods to children and adolescents has been identified as one of the major contributors to childhood obesity''.

(8) Nearly three-quarters of the foods advertised on television shows intended for children are for sweets and convenience or fast foods.

(9) A study published in the Journal of Law and Economics and funded by the National Institutes of Health found that the elimination of the tax deduction that allows companies to deduct costs associated with advertising food of poor nutritional quality to children could reduce the rates of childhood obesity by 5 to 7 percent.

SEC. __03. DENIAL OF DEDUCTION FOR ADVERTISING AND MARKETING DIRECTED AT CHILDREN TO PROMOTE THE CONSUMPTION OF FOOD OF POOR NUTRITIONAL QUALITY.

(a) IN GENERAL.—Part IX of subchapter B of chapter 1 is amended by adding at the end the following new section:

''SEC. 280I. DENIAL OF DEDUCTION FOR ADVERTISING AND MARKETING DIRECTED AT CHILDREN TO PROMOTE THE CONSUMPTION OF FOOD OF POOR NUTRITIONAL QUALITY.

''(a) IN GENERAL.—No deduction shall be allowed under this chapter with respect to—

''(1) any advertisement or marketing—

''(A) primarily directed at children for purposes of promoting the consumption by children of any food of poor nutritional quality, or

''(B) of a brand primarily associated with food of poor nutritional quality that is primarily directed at children, and

''(2) any of the following which are incurred or provided primarily for purposes described in paragraph (1):

''(A) Travel expenses (including meals and lodging).

''(B) Goods or services of a type generally considered to constitute entertainment, amusement, or recreation or the use of a facility in connection with providing such goods and services.

''(C) Gifts.

''(D) Other promotion expenses.

''(b) IOM STUDY.—

''(1) IN GENERAL.—Not later than 60 days after the date of the enactment of this section, the Secretary shall enter into a contract with the Institute of Medicine under which the Institute of Medicine shall develop procedures for the evaluation and identification of—

''(A) food of poor nutritional quality, and

''(B) brands that are primarily associated with food of poor nutritional quality.

''(2) IOM REPORT.—Not later than 12 months after the date of the enactment of this section, the Institute of Medicine shall submit to the Secretary a report that establishes the proposed procedures described in paragraph (1).

''(c) DEFINITIONS.—In this section:

''(1) BRAND.—The term 'brand' means a corporate or product name, a business image, or a mark, regardless of whether it may legally qualify as a trademark, used by a seller or manufacturer to identify goods or services and to distinguish them from the goods of a competitor.

''(2) CHILD.—The term 'child' means an individual who is under the age of 14.

''(3) FOOD.—The term 'food' shall include beverages, candy, and chewing gum.

''(4) MARKETING.—The term 'marketing' means any product or brand advertising or promotional techniques directed at children, including—

''(A) advertising (including product placement) on television and radio, in print media, in social media, and on the Internet (including third-party and company-sponsored websites),

''(B) the use of characters or mascots, themes, activities, incentives, or any other advertising or promotional techniques contained on the packaging or labeling of a product,

''(C) advertising preceding a movie shown in a movie theater or placed on a video (DVD or VHS) or within a video game or mobile application,

''(D) promotional content transmitted to televisions, personal computers, and other digital or mobile devices,

''(E) advertising displays and promotions at the retail site or events,

''(F) specialty or premium items distributed in connection with the sale of a product or a product loyalty program,

''(G) character licensing, toy co-branding and cross-promotions,

''(H) celebrity and athlete endorsements, and

''(I) any advertising or promotional techniques used within a school.

''(d) REGULATIONS.—Not later than 18 months after the date of the enactment of this section, the Secretary, in consultation with the Secretary of Health and Human Services and the Federal Trade Commission, shall promulgate such regulations as may be necessary to carry out the purposes of this section, including regulations defining the terms 'directed at children', 'food of poor nutritional quality', and 'brand primarily associated with food of poor nutritional quality' for purposes of this section.''.

(b) CLERICAL AMENDMENT.—The table of sections for part IX of subchapter B of chapter 1 is amended by adding at the end the following new item:

''Sec. 280I. Denial of deduction for advertising and marketing directed at children to promote the consumption of food of poor nutritional quality.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred in taxable years beginning 24 months after the date of the enactment of this Act.

SEC. __04. ADDITIONAL FUNDING FOR THE FRESH FRUIT AND VEGETABLE PROGRAM.

In addition to any other amounts made available to carry out the Fresh Fruit and Vegetable Program under section 19 of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769a), the Secretary of the Treasury (or the Secretary's delegate) shall, on an annual basis, transfer to such program, from amounts in the general fund of the Treasury of the United States, an amount determined by the Secretary of the Treasury (or the Secretary's delegate) to be equal to the increase in revenue for the preceding 12-month period by reason of the enactment of section 280I of the Internal Revenue Code of 1986, as added by this Act.

SA 3105. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. __01. MANUFACTURING REINVESTMENT ACCOUNTS.

(a) IN GENERAL.—Part VI of subchapter B of chapter 1 is amended by inserting after section 199 the following new section:

''SEC. 199A. MANUFACTURING REINVESTMENT ACCOUNTS.

''(a) DEDUCTION ALLOWED.—In the case of a taxpayer engaged in a manufacturing business, there shall be allowed as a deduction

for the taxable year the amount paid in cash by the taxpayer during the taxable year to a manufacturing reinvestment account (hereinafter referred to as an 'MRA') for the taxpayer's benefit.

''(b) LIMITATION.—

''(1) IN GENERAL.—The amount which a taxpayer may pay into an MRA for the taxable year shall not exceed the lesser of—

''(A) the domestic manufacturing gross receipts of the taxpayer for the taxable year, or

''(B) $500,000.

''(2) CONTROLLED GROUPS.—

''(A) IN GENERAL.—For purposes of this subsection, all persons treated as a single employer under subsection (a) or (b) of section 52 or subsection (m) or (o) of section 414 shall be treated as a single manufacturer.

''(B) INCLUSION OF FOREIGN CORPORATIONS.—For purposes of subparagraph (A), in applying subsections (a) and (b) of section 52 to this section, section 1563 shall be applied without regard to subsection (b)(2)(C) thereof.

''(c) MRA.—For purposes of this section, the term 'MRA' means a trust created or organized in the United States for the exclusive benefit of the taxpayer, but only if the written governing instrument creating the trust meets the following requirements:

''(1) No contribution will be accepted for any taxable year unless it is in cash.

''(2) Contributions will not be accepted for any taxable year in excess of the amount allowed as a deduction under subsection (a) for such year.

''(3) The trustee is an eligible institution.

''(4) No part of the trust assets will be invested in life insurance contracts.

''(5) No part of the trust assets will be invested in any collectible (as defined in section 408(m)).

''(6) The assets of the trust will not be commingled with other property except in a common trust fund or common investment fund.

''(d) TAX TREATMENT OF ACCOUNTS.—

''(1) IN GENERAL.—An MRA is exempt from taxation under this subtitle unless the account has ceased to be an MRA. Notwithstanding the preceding sentence, an MRA is subject to the taxes imposed by section 511 (relating to imposition of tax on unrelated business income of charitable, etc. organizations).

''(2) ACCOUNT TERMINATIONS.—Rules similar to the rules of paragraphs (2) and (4) of section 408(e) shall apply to MRAs, and any amount treated as distributed under such rules shall be treated as not used to pay qualified reinvestment expenses.

''(e) TREATMENT OF DISTRIBUTIONS.—

''(1) IN GENERAL.—Except as provided in paragraphs (3) and (4), there shall be includible in the gross income of the taxpayer for any taxable year—

''(A) any amount distributed from an MRA of the taxpayer during such taxable year, and

''(B) any deemed distribution under—

''(i) subsection (g)(1) (relating to deposits not distributed within 7 years),

''(ii) subsection (g)(2) (relating to cessation in manufacturing business), and

''(iii) subparagraph (A) or (B) of subsection (g)(3) (relating to prohibited transactions and pledging account as security).

''(2) ADDITIONAL TAX.—

''(A) IN GENERAL.—The tax imposed by this chapter on the taxpayer for any taxable year in which there is a distribution from an MRA shall be increased by 10 percent of the amount of such distribution which is includible in gross income.

''(B) EXCEPTION.—Subparagraph (A) shall not apply to distributions during the taxable year to the extent necessary, under regulations prescribed by the Secretary, to avoid bankruptcy.

''(3) REDUCED INCLUSION FOR AMOUNTS REINVESTED.—Only 43 percent of the aggregate amount distributed from an MRA during the taxable year shall be includible in income under paragraph (1)(A) to the extent that such aggregate amount does not exceed the aggregate amount of qualified reinvestment expenses paid or incurred by the taxpayer during such year.

''(4) DISTRIBUTION OF EXCESS CONTRIBUTIONS.—Paragraph (1) shall not apply to the distribution of any contribution paid during a taxable year to an MRA to the extent that such contribution exceeds the limitation applicable under subsection (b) if requirements similar to the requirements of section 408(d)(4) are met.

''(f) DEFINITIONS.—For purposes of this section—

''(1) MANUFACTURING BUSINESS.—The term 'manufacturing business' means any trade or business having domestic manufacturing gross receipts.

''(2) DOMESTIC MANUFACTURING GROSS RECEIPTS.—The term 'domestic manufacturing gross receipts' means gross receipts of the taxpayer which are derived from any lease, rental, license, sale, exchange, or other disposition of tangible personal property which was manufactured by the taxpayer in whole or in significant part within the United States. Rules similar to the rules of section 199 shall apply in determining the gross receipts of the taxpayer for purposes of the preceding sentence.

''(3) QUALIFIED REINVESTMENT EXPENSES.—The term 'qualified reinvestment expenses' means—

''(A) expenses for property to be used by the taxpayer in a manufacturing business, and

''(B) expenses for job training and workforce development for employees of the taxpayer.

''(4) ELIGIBLE INSTITUTION.—

''(A) IN GENERAL.—The term 'eligible institution' means—

''(i) any insured depository institution, which—

''(I) is not controlled by a bank holding company or savings and loan holding company that is also an eligible institution,

''(II) has total assets of equal to or less than $25,000,000,000, as reported in the call report as of the end of the fourth quarter of calendar year 2012, and

''(III) is not directly or indirectly controlled by any company or other entity that has total consolidated assets of more than $25,000,000,000, as so reported;

''(ii) any bank holding company which has total consolidated assets of equal to or less than $25,000,000,000;

''(iii) any savings and loan holding company which has total consolidated assets of equal to or less than $25,000,000,000;

''(iv) any community development financial institution loan fund which has total assets of equal to or less than $25,000,000,000; and

''(v) any small business lending company that has total assets of equal to or less than $25,000,000,000.

''(B) INSURED DEPOSITORY INSTITUTION.—The term 'insured depository institution' has the meaning given such term under section 3(c)(2) of the Federal Deposit Insurance Act (12 U.S.C. 1813(c)(2)).

''(C) BANK HOLDING COMPANY.—The term 'bank holding company' has the meaning given such term under section 2(a)(1) of the Bank Holding Company Act of 1956 (12 U.S.C. 1841(2)(a)(1)).

''(D) CALL REPORT.—The term 'call report' means—

''(i) reports of Condition and Income submitted to the Office of the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, and the Federal Deposit Insurance Corporation;

''(ii) the Office of Thrift Supervision Thrift Financial Report;

''(iii) any report that is designated by the Office of the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, or the Office of Thrift Supervision, as applicable, as a successor to any report referred to in clause (i) or (ii);

''(iv) standard reports of Condition and Income submitted by Community Development Financial Institution loan funds to the Community Development Financial Institutions Fund; and

''(v) with respect to an eligible institution for which no report exists that is described under clause (i), (ii), or (iii), such other report or set of information as the Secretary, in consultation with the Administrator of the Small Business Administration, may prescribe.

''(g) SPECIAL RULES.—

''(1) TAX ON DEPOSITS IN ACCOUNT WHICH ARE NOT DISTRIBUTED WITHIN 7 YEARS.—

''(A) IN GENERAL.—If, at the close of any taxable year, there is a nonqualified balance in any MRA—

''(i) there shall be deemed distributed from the MRA during such taxable year an amount equal to such balance, and

''(ii) the taxpayer's tax imposed by this chapter for such taxable year shall be increased by 10 percent of such deemed distribution.

''(B) NONQUALIFIED BALANCE.—For purposes of subparagraph (A), the term 'nonqualified balance' means any balance in the MRA on the last day of the taxable year which is attributable to amounts deposited in such account before the 6th preceding taxable year.

''(C) ORDERING RULE.—For purposes of this paragraph, distributions from an MRA shall be treated as made from deposits (and income thereon) in the order in which such deposits were made, beginning with the earliest deposits.

''(2) CESSATION OF MANUFACTURING BUSINESS.—If the taxpayer ceases to be engaged in a manufacturing business, there shall be deemed distributed from the MRA of the taxpayer at the close of the first taxable year beginning after such cessation an amount equal to the balance in the MRA (if any) at such close.

''(3) CERTAIN RULES TO APPLY.—Rules similar to the following rules shall apply for purposes of this section:

''(A) Section 408(e)(2) (relating to loss of exemption of account where taxpayer engages in prohibited transaction).

''(B) Section 408(e)(4) (relating to effect of pledging account as security).

''(C) Section 408(h) (relating to custodial accounts).

''(4) TIME WHEN PAYMENTS DEEMED MADE.—For purposes of this section, a taxpayer shall be deemed to have made a payment to an MRA on the last day of a taxable year if such payment is made on account of such taxable year and is made on or before the due date (without regard to extensions) for filing the return of tax for such taxable year.

''(5) DEDUCTION NOT ALLOWED FOR SELF-EMPLOYMENT TAX.—The deduction allowable by reason of subsection (a) shall not be taken into account in determining an individual's net earnings from self-employment (within the meaning of section 1402(a)) for purposes of chapter 2.

''(h) REPORTS.—The trustee of an MRA shall make such reports regarding such account to the Secretary and to the person for whose benefit the account is maintained

with respect to contributions, distributions, and such other matters as the Secretary may require under regulations. The reports required by this subsection shall be filed at such time and in such manner and furnished to such persons at such time and in such manner as may be required by such regulations.

''(i) TERMINATION.—No deduction shall be allowed under this section for any taxable year beginning more than 10 years after the date of the enactment of this section.''.

(b) TAX ON EXCESS CONTRIBUTIONS.—

(1) IN GENERAL.—Subsection (a) of section 4973 is amended by striking ''or'' at the end of paragraph (4), by adding ''or'' at the end of paragraph (5), and by inserting after paragraph (5) the following new paragraph:

''(6) an MRA (within the meaning of section 199A(c)),''.

(2) EXCESS CONTRIBUTION DEFINED.—Section 4973 is amended by adding at the end the following new subsection:

''(h) EXCESS CONTRIBUTIONS TO MRAS.—For purposes of this section, in the case of MRAs (within the meaning of section 199A(c)), the term 'excess contributions' means the amount by which the amount contributed for the taxable year to the MRAs of the taxpayer exceeds the amount which may be contributed to such MRAs under section 199A(b) for such taxable year. For purposes of this subsection, any contribution which is distributed out of an MRA in a distribution to which section 199A(e)(3) applies shall be treated as an amount not contributed.''.

(c) TAX ON PROHIBITED TRANSACTIONS.—

(1) IN GENERAL.—Paragraph (1) of section 4975(e) is amended by striking ''or'' at the end of subparagraph (F), by redesignating subparagraph (G) as subparagraph (H), and by inserting after subparagraph (F) the following:

''(G) an MRA described in section 199A(c), or''.

(2) SPECIAL RULE.—Subsection (c) of section 4975 is amended by adding at the end the following:

''(7) SPECIAL RULE FOR MANUFACTURING REINVESTMENT ACCOUNTS.—A person for whose benefit an MRA (within the meaning of section 199A(c)) is established shall be exempt from the tax imposed by this section with respect to any transaction concerning such account (which would otherwise be taxable under this section) if, with respect to such transaction, the account ceases to be an MRA by reason of the application of section 199A(g)(3)(A) to such account.''.

(d) FAILURE TO PROVIDE REPORTS ON MRAS.—Paragraph (2) of section 6693(a) is amended by redesignating subparagraphs (A) through (E) as subparagraphs (B) and (F), respectively, and by inserting before subparagraph (B), as so redesignated, the following new subparagraph:

''(A) section 199A(h) (relating to manufacturing reinvestment accounts),''.

(e) CLERICAL AMENDMENT.—The table of sections for part VI of subchapter B of chapter 1 is amended by inserting after the item relating to section 199 the following new item:

''Sec. 199A. Manufacturing reinvestment accounts.''.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 3106. Mr. MENENDEZ submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page __, between lines __ and __, insert the following:

(c) SPECIAL RULE FOR CERTAIN FACILITIES.—Section 45(e) is amended by adding at the end the following new paragraph:

''(12) SPECIAL RULE FOR CERTAIN QUALIFIED FACILITIES.—

''(A) IN GENERAL.—In the case of a qualified facility described in paragraph (3) or (7) of subsection (d) and placed in service before the date of the enactment of this paragraph, subsection (a)(2)(A)(ii) shall be applied by substituting 'the period beginning after December 31, 2013, and ending before January 1, 2016' for 'the 10-year period beginning on the date the facility was originally placed in service'.

''(B) LIMITATION.—No credit shall be allowed under subsection (a) by reason of subparagraph (A) with respect to electricity produced and sold at a facility during any period which, when aggregated with all other periods for which a credit is allowed under this section with respect to electricity produced and sold at such facility, is in excess of 10 years.''.

SA 3107. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Beginning on page 24, strike line 1 and all that follows through line 6 on page 25 and insert the following:

SEC. 119. EXTENSION AND MODIFICATION OF WORK OPPORTUNITY TAX CREDIT.

(a) IN GENERAL.—Paragraph (4) of section 51(c) is amended by striking ''for the employer'' and all that follows and inserting ''for the employer after—

''(i) December 31, 2017, in the case of a qualified veteran, and

''(ii) December 31, 2015, in the case of any other individual.''.

(b) CREDIT FOR HIRING LONG-TERM UNEMPLOYMENT RECIPIENTS.—

(1) IN GENERAL.—Paragraph (1) of section 51(d) is amended by striking ''or'' at the end of subparagraph (H), by striking the period at the end of subparagraph (I) and inserting '', or'', and by adding at the end the following new subparagraph:

''(J) a qualified long-term unemployment recipient.''.

(2) QUALIFIED LONG-TERM UNEMPLOYMENT RECIPIENT.—Subsection (d) of section 51 is amended by adding at the end the following new paragraph:

''(15) QUALIFIED LONG-TERM UNEMPLOYMENT RECIPIENT.—The term 'qualified long-term unemployment recipient' means any individual who is certified by the designated local agency as being in a period of unemployment which—

''(A) is not less than 27 consecutive weeks, and

''(B) includes a period in which the individual was receiving unemployment compensation under State or Federal law.''.

(c) SIMPLIFIED CERTIFICATION OF VETERAN STATUS.—Subparagraph (D) of section 51(d)(13) is amended to read as follows:

''(D) PRE-SCREENING OF QUALIFIED VETERANS.—

''(i) IN GENERAL.—Subparagraph (A) shall be applied without regard to subclause (II) of clause (ii) thereof in the case of an individual seeking treatment as a qualified veteran with respect to whom the pre-screening notice contains—

''(I) qualified veteran status documentation,

''(II) qualified proof of unemployment compensation, and

''(III) an affidavit furnished by the individual stating, under penalty of perjury, that the information provided under subclauses (I) and (II) is true.

''(ii) QUALIFIED VETERAN STATUS DOCUMENTATION.—For purposes of clause (i), the term 'qualified veteran status documentation' means any documentation provided to an individual by the Department of Defense or the National Guard upon release or discharge from the Armed Forces which includes information sufficient to establish that such individual is a veteran.

''(iii) QUALIFIED PROOF OF UNEMPLOYMENT COMPENSATION.—For purposes of clause (i), the term 'qualified proof of unemployment compensation' means, with respect to an individual, checks or other proof of receipt of payment of unemployment compensation to such individual for periods aggregating not less than 4 weeks (in the case of an individual seeking treatment under paragraph (3)(A)(iii)), or not less than 6 months (in the case of an individual seeking treatment under clause (ii)(II) or (iv) of paragraph (3)(A)), during the 1-year period ending on the hiring date.''.

(d) CREDIT MADE AVAILABLE AGAINST PAYROLL TAXES IN CERTAIN CIRCUMSTANCES.—

(1) IN GENERAL.—Paragraph (2) of section 52(c) is amended—

(A) by striking ''QUALIFIED TAX-EXEMPT ORGANIZATIONS'' in the heading and inserting ''CERTAIN EMPLOYERS'', and

(B) by striking ''by qualified tax-exempt organizations'' and inserting ''by certain employers''.

(2) CREDIT ALLOWED TO CERTAIN FOR-PROFIT EMPLOYERS.—Subsection (e) of section 3111 is amended—

(A) by inserting ''or a qualified for-profit employer'' after ''If a qualified tax-exempt organization'' in paragraph (1),

(B) by striking ''with respect to whom a credit would be allowable under section 38 by reason of section 51 if the organization were not a qualified tax-exempt organization'' in paragraph (1),

(C) by inserting ''or for-profit employer'' after ''employees of the organization'' each place it appears in paragraphs (1) and (2),

(D) by inserting ''in the case of a qualified tax-exempt organization,'' before ''by only taking into account'' in subparagraph (C) of paragraph (3),

(E) by inserting ''or for-profit employer'' after ''the organization'' in paragraph (4),

(F) by redesignating subparagraph (B) of paragraph (5) as subparagraph (C) of such paragraph, by striking ''and'' at the end of subparagraph (A) of such paragraph, and by inserting after subparagraph (A) of such paragraph the following new subparagraph:

''(B) the term 'qualified for-profit employer' means, with respect to a taxable year, an employer not described in subparagraph (A), but only if—

''(i) such employer does not have profits for any of the 3 taxable years preceding such taxable year, and

''(ii) such employer elects under section 51(j) not to have section 51 apply to such taxable year, and'', and

(G) by striking ''has meaning given such term by section 51(d)(3)'' in subparagraph (C)

of paragraph (5), as so redesignated, and inserting ''means a qualified veteran (within the meaning of section 51(d)(3)) with respect to whom a credit would be allowable under section 38 by reason of section 51 if the employer of such veteran were not a qualified tax-exempt organization or a qualified for-profit employer''.

(3) TRANSFERS TO FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND.—There are hereby appropriated to the Federal Old-Age and Survivors Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the Social Security Act (42 U.S.C. 401) amounts equal to the reduction in revenues to the Treasury by reason of the amendments made by paragraphs (1) and (2). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Trust Fund had such amendments not been enacted.

(e) REPORT.—Not later than 2 years after the date of the enactment of this Act, and annually thereafter, the Commissioner of Internal Revenue, in consultation with the Secretary of Labor, shall report to the Congress on the effectiveness and cost-effectiveness of the amendments made by subsections (a), (c), and (d) in increasing the employment of veterans. Such report shall include the results of a survey, conducted, if needed, in consultation with the Veterans' Employment and Training Service of the Department of Labor, to determine how many veterans are hired by each employer that claims the credit under section 51, by reason of subsection (d)(1)(B) thereof, or 3111(e) of the Internal Revenue Code of 1986.

(f) TREATMENT OF POSSESSIONS.—

(1) PAYMENTS TO POSSESSIONS.—

(A) MIRROR CODE POSSESSIONS.—The Secretary of the Treasury shall pay to each possession of the United States with a mirror code tax system amounts equal to the loss to that possession by reason of the amendments made by this section (other than subsection (b)). Such amounts shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession of the United States.

(B) OTHER POSSESSIONS.—The Secretary of the Treasury shall pay to each possession of the United States which does not have a mirror code tax system the amount estimated by the Secretary of the Treasury as being equal to the loss to that possession that would have occurred by reason of the amendments made by this section (other than subsection (b)) if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply with respect to any possession of the United States unless such possession establishes to the satisfaction of the Secretary that the possession has implemented (or, at the discretion of the Secretary, will implement) an income tax benefit which is substantially equivalent to the income tax credit in effect after the amendments made by this section (other than subsection (b)).

(2) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—The credit allowed against United States income taxes for any taxable year under the amendments made by this section (other than subsection (b)) to section 51 of the Internal Revenue Code of 1986 to any person with respect to any qualified veteran shall be reduced by the amount of any credit (or other tax benefit described in paragraph (1)(B)) allowed to such person against income taxes imposed by the possession of the United States by reason of this subsection with respect to such qualified veteran for such taxable year.

(3) DEFINITIONS AND SPECIAL RULES.—

(A) POSSESSION OF THE UNITED STATES.—For purposes of this subsection, the term ''possession of the United States'' includes American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the Commonwealth of Puerto Rico, and the United States Virgin Islands.

(B) MIRROR CODE TAX SYSTEM.—For purposes of this subsection, the term ''mirror code tax system'' means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

(C) TREATMENT OF PAYMENTS.—For purposes of section 1324(b)(2) of title 31, United States Code, the payments under this section shall be treated in the same manner as a refund due from credit provisions described in such section.

(g) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to individuals who begin work for the employer after December 31, 2013.

(2) SPECIAL RULES RELATING TO VETERANS.—The amendments made by subsections (c) and (d) shall apply to individuals who begin work for the employer after the date of the enactment of this Act.

SA 3108. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill S. 2260, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. __01. NATIONAL SCENIC TRAIL CONSERVATION CREDIT.

(a) IN GENERAL.—Subpart B of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 30E. NATIONAL SCENIC TRAIL CONSERVATION CREDIT.

''(a) ALLOWANCE OF CREDIT.—There shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the fair market value of any National Scenic Trail conservation contribution of the taxpayer for the taxable year.

''(b) NATIONAL SCENIC TRAIL CONSERVATION CONTRIBUTION.—For purposes of this section—

''(1) IN GENERAL.—The term 'National Scenic Trail conservation contribution' means any qualified conservation contribution—

''(A) to the extent the qualified real property interest with respect to such contribution includes a National Scenic Trail (or portion thereof) and its trail corridor, and

''(B) with respect to which the taxpayer makes an election under this section.

''(2) NATIONAL SCENIC TRAIL.—The term 'National Scenic Trail' means any trail authorized and designated under section 5 of the National Trails System Act (16 U.S.C. 1244), but only if such trail is at least 200 miles in length.

''(3) TRAIL CORRIDOR.—The term 'trail corridor' means so much of the corridor of a trail as is—

''(A) not less than—

''(i) 150 feet wide on each side of such trail, or

''(ii) in the case of an interest in real property of the taxpayer which includes less than 150 feet on either side of such trail, the entire distance with respect to such interest on such side, and

''(B) not greater than 2,640 feet wide.

''(4) QUALIFIED CONSERVATION CONTRIBUTION; QUALIFIED REAL PROPERTY INTEREST.—The terms 'qualified conservation contribution' and 'qualified real property interest' have the respective meanings given such terms by section 170(h), except that paragraph (2)(A) thereof shall be applied without regard to any qualified mineral interest (as defined in paragraph (6) thereof).

''(c) SPECIAL RULES.—

''(1) FAIR MARKET VALUE.—Fair market value of any National Scenic Trail conservation contribution shall be determined under rules similar to the valuation rules under Treasury Regulations under section 170, except that in any case, to the extent practicable, fair market value shall be determined by reference to the highest and best use of the real property with respect to such contribution.

''(2) ELECTION IRREVOCABLE.—An election under this section may not be revoked.

''(3) DENIAL OF DOUBLE BENEFIT.—No deduction shall be allowed under this chapter with respect to any qualified conservation contribution with respect to which an election is made under this section.

''(d) LIMITATION BASED ON AMOUNT OF TAX; CARRYFORWARD OF UNUSED CREDIT.—

''(1) LIMITATION.—The credit allowed under subsection (a) for any taxable year shall not exceed the sum of—

''(A) the taxpayer's regular tax liability (as defined in section 26(b)) for the taxable year reduced by the sum of the credits allowable under subpart A and sections 27, 30, 30B, 30C, and 30D, plus

''(B) the tax imposed by section 55.

''(2) CARRYFORWARD.—

''(A) IN GENERAL.—If the credit allowable under subsection (a) exceeds the limitation imposed by paragraph (1) for any taxable year, such excess shall be carried to the succeeding taxable year and added to the credit allowable under subsection (a) for such succeeding taxable year.

''(B) LIMITATION.—No credit may be carried forward under this subsection to any taxable year following the tenth taxable year after the taxable year in which the credit arose. For purposes of the preceding sentence, credits shall be treated as used on a first-in first-out basis.''.

(b) CONTINUED USE NOT INCONSISTENT WITH CONSERVATION PURPOSES.—A contribution of an interest in real property shall not fail to be treated as a National Scenic Trail conservation contribution (as defined in section 30E(b) of the Internal Revenue Code of 1986) solely by reason of continued use of the real property, such as for recreational or agricultural use (including motor vehicle use related thereto), if, under the circumstances, such use does not impair significant conservation interests and is not inconsistent with the purposes of the National Trails System Act (16 U.S.C. 1241 et seq.).

(c) STUDY REGARDING EFFICACY OF NATIONAL SCENIC TRAIL CONSERVATION CREDIT.—

(1) IN GENERAL.—The Secretary of the Interior shall, in consultation with the Secretary of the Treasury, study—

(A) the efficacy of the National Scenic Trail conservation credit under section 30E of the Internal Revenue Code of 1986 in completing, extending, and increasing the number of National Scenic Trails (as defined in section 30E(b) of such Code), and

(B) the feasibility and estimated costs and benefits of—

(i) making such credit refundable (in whole or in part), and

(ii) allowing transfer of such credit.

(2) REPORT.—Not later than 4 years after the date of the enactment of this Act, the Secretary of the Interior shall submit a report to Congress on the results of the study conducted under this subsection.

(d) CONFORMING AMENDMENT.—The table of sections for subpart B of part IV of subchapter A of chapter 1 of such Code is amended by adding at the end the following new item:

''30E. National Scenic Trail conservation credit.''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made after the date of the enactment of this Act.

SA 3109. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill S. 2260, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. __01. EXTENSION OF TIME PERIOD FOR CONTRIBUTING MILITARY DEATH GRATUITIES TO ROTH IRAS AND COVERDELL EDUCATION SAVINGS ACCOUNTS.

(a) IN GENERAL.—Sections 408A(e)(2)(A) and 530(d)(9)(A) are each amended by striking ''1-year period'' and inserting ''3-year period''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts received under section 1477 of title 10, United States Code, or under section 1967 of title 38 of the Internal Revenue Code of 1986 after the date of the enactment of this Act.

SA 3110. Mr. FLAKE (for himself, Mr. ALEXANDER, Mr. TOOMEY, Mr. MCCAIN, Mr. LEE, and Mr. MCCONNELL) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 52, strike line 1 and all that follows through line 21.

SA 3111. Mr. FLAKE (for himself, Mr. ALEXANDER, Mr. MCCAIN, Mr. LEE, and Mr. MCCONNELL) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 52, between lines 19 and 20, insert the following:

(c) MODIFICATION OF DEFINITION OF QUALIFIED FACILITIES.—

(1) IN GENERAL.—The following provisions of section 45(d), as amended by subsection (a), are each amended by striking ''and the construction of which begins before'' each place it appears and inserting ''and before'':

(A) Paragraph (1).

(B) Paragraph (2)(A)(i).

(C) Paragraph (3)(A)(i)(I).

(D) Paragraph (6).

(E) Paragraph (7).

(F) Paragraph (9)(A)(ii).

(G) Paragraph (11)(B).

(2) OPEN-LOOP BIOMASS FACILITIES.—Clause (ii) of section 45(d)(3)(A) is amended by striking ''the construction of which begins before'' and inserting ''is originally placed in service before''.

(3) GEOTHERMAL FACILITIES.—Paragraph (4) of section 45(d), as amended by subsection (a), is amended by striking ''and which—'' and all that follows and inserting ''and before—

''(A) January 1, 2006, in the case of a facility using solar energy, and

''(B) January 1, 2016, in the case of a facility using geothermal energy.''.

SA 3112. Mr. HARKIN (for himself, Mr. GRASSLEY, Mr. ROCKEFELLER, and Mr. BLUNT) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—OTHER PROVISIONS

SEC. ___01. INCREASE IN LIMITATION FOR ALTERNATIVE TAX LIABILITY FOR SMALL PROPERTY AND CASUALTY INSURANCE COMPANIES.

(a) IN GENERAL.—Section 831(b)(2)(A) of the Internal Revenue Code of 1986 is amended—

(1) by striking ''every insurance company other than life (including interinsurers and reciprocal underwriters)'' and inserting ''every property or casualty insurance company'',

(2) in clause (i), by striking ''$1,200,000, and'' and inserting ''$2,100,000,'',

(3) by redesignating clause (ii) as clause (iii),

(4) by inserting after clause (i) the following new clause:

''(ii) more than 50 percent of the gross receipts of such company consist of premiums, and'', and

(5) in the flush matter at the end, by striking ''clause (ii)'' and inserting ''clause (iii)''.

(b) INFLATION ADJUSTMENT.—Paragraph (2) of section 831(b) of such Code is amended by adding at the end the following new subparagraph:

''(C) INFLATION ADJUSTMENT.—In the case of any taxable year beginning in a calendar year after 2014, the dollar amount set forth in subparagraph (A)(i) shall be increased by an amount equal to—

''(i) such dollar amount, multiplied by

''(ii) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year by substituting 'calendar year 2013' for 'calendar year 1992' in subparagraph (B) thereof.

If the amount as adjusted under the preceding sentence is not a multiple of $1,000, such amount shall be rounded to the next lowest multiple of $1,000.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 3113. Mr. THUNE (for himself, Ms. AYOTTE, and Mr. MCCONNELL) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—INTERNET TAX FREEDOM

SEC. __01. SHORT TITLE.

This title may be cited as the ''Internet Tax Freedom Forever Act''.

SEC. __02. FINDINGS.

Congress makes the following findings:

(1) The Internet has continued to drive economic growth, productivity and innovation since the Internet Tax Freedom Act was first enacted in 1998.

(2) The Internet promotes a nationwide economic environment that facilitates innovation, promotes efficiency, and empowers people to broadly share their ideas.

(3) According to the National Broadband Plan, cost remains the biggest barrier to consumer broadband adoption. Keeping Internet access affordable promotes consumer access to this critical gateway to jobs, education, healthcare, and entrepreneurial opportunities, regardless of race, income, or neighborhood.

(4) Small business owners rely heavily on affordable Internet access, providing them with access to new markets, additional consumers, and an opportunity to compete in the global economy.

(5) Economists have recognized that excessive taxation of innovative communications technologies reduces economic welfare more than taxes on other sectors of the economy.

(6) The provision of affordable access to the Internet is fundamental to the American economy and access to it must be protected from multiple and discriminatory taxes at the State and local level.

(7) As a massive global network that spans political boundaries, the Internet is inherently a matter of interstate and foreign commerce within the jurisdiction of the United States Congress under article I, section 8, clause 3 of the Constitution of the United States.

SEC. __03. PERMANENT MORATORIUM ON INTERNET ACCESS TAXES AND MULTIPLE AND DISCRIMINATORY TAXES ON ELECTRONIC COMMERCE.

(a) IN GENERAL.—Section 1101(a) of the Internet Tax Freedom Act (47 U.S.C. 151 note) is amended by striking '' during the period beginning November 1, 2003, and ending November 1, 2014''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxes imposed after the date of the enactment of this Act.

SA 3114. Mr. THUNE (for himself and Mr. SCHUMER) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—OTHER PROVISIONS

SEC. __01. OLYMPIC AND PARALYMPIC MEDALS AND USOC PRIZE MONEY EXCLUDED FROM GROSS INCOME.

(a) IN GENERAL.—Section 74 is amended by adding at the end the following new subsection:

''(d) EXCEPTION FOR OLYMPIC AND PARALYMPIC MEDALS AND PRIZES.—Gross income shall not include the value of any medal awarded in, or any prize money received from the United States Olympic Committee on account of, competition in the Olympic Games or Paralympic Games.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to prizes and awards received after December 31, 2013.

SA 3115. Mr. HOEVEN (for himself and Ms. CANTWELL) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—OTHER PROVISIONS

SEC. __01. SAFE HARBOR FOR EXPENSING BY SMALL BUSINESSES OF ACQUISITION OR PRODUCTION COSTS OF TANGIBLE PROPERTY.

(a) IN GENERAL.—Section 263 is amended by adding at the end the following:

''(j) ELECTION FOR SMALL BUSINESSES TO EXPENSE CERTAIN ACQUISITION AND PRODUCTION COSTS.—

''(1) IN GENERAL.—If the amount paid or incurred by an eligible taxpayer to acquire or produce any item of tangible property does not exceed $5,000 (or such higher amount as the Secretary may prescribe by regulations), then, notwithstanding subsection (a), the taxpayer may elect to treat such amount as an expense which is not chargeable to capital account nor treated as a material or supply. Any amount so treated shall be allowed as a deduction for the taxable year in which the property is acquired or produced.

''(2) ELIGIBLE TAXPAYER.—For purposes of this subsection—

''(A) IN GENERAL.—The term 'eligible taxpayer' means, with respect to any taxable year, a taxpayer—

''(i) who meets the gross receipts test of subparagraph (B) for the taxable year, and

''(ii) who, as of the beginning of the taxable year, has in effect written accounting procedures meeting such requirements as the Secretary may prescribe with respect to the expensing of amounts described in paragraph (1).

''(B) GROSS RECEIPTS TEST.—A taxpayer meets the gross receipts test of this subparagraph for any taxable year if the average annual gross receipts of such taxpayer for the 3-taxable-year period ending with the taxable year which precedes such taxable year does not exceed $10,000,000.

''(C) RULES RELATING TO GROSS RECEIPTS TEST.—For purposes of subparagraph (B)—

''(i) the rules of paragraphs (2) and (3) of section 448(c) shall apply, and

''(ii) in the case of a partnership, S corporation, trust, estate, or other pass-thru entity, the gross receipts test shall apply at the entity level.

''(3) ELECTION.—Any election under this subsection for any taxable year shall—

''(A) specify the items of tangible property to which the election applies, and

''(B) be made, in such manner as the Secretary may prescribe, on the taxpayer's return of the tax imposed by this chapter for the taxable year.

Any election made under this subsection, and any specification made in any such election, may not be revoked except with the consent of the Secretary.

''(4) COORDINATION WITH SECTION 179.—This subsection shall be applied before section 179.

''(5) REGULATIONS.—The Secretary shall prescribe such regulations as are necessary to carry out the purposes of this subsection, including regulations providing for—

''(A) exceptions for property which is inventory or land or for which the taxpayer makes an election for optional treatment under section 162; and

''(B) the aggregation of all amounts paid or incurred with respect to any item of tangible property.

''(6) RULE OF CONSTRUCTION.—If, for any taxable year, a taxpayer is not an eligible taxpayer (or is an eligible taxpayer who does not elect to have this subsection apply), nothing in this subsection shall be construed as prohibiting the expensing of any amount paid or incurred during the taxable year to acquire or produce any item of tangible property if such expensing is permitted under any safe harbor or other provision of the regulations prescribed under this section.

''(7) CROSS REFERENCE.—For capitalization of certain expenses where a taxpayer produces property or acquires property for resale, see section 263A.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to amounts paid or incurred in taxable years beginning after December 31, 2013.

SA 3116. Mr. ROBERTS (for himself, Mr. MCCONNELL, and Mr. HATCH) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—OTHER PROVISIONS

SEC. __01. REPEAL OF DISTRIBUTIONS FOR MEDICINE QUALIFIED ONLY IF FOR PRESCRIBED DRUG OR INSULIN.

Section 9003 of the Patient Protection and Affordable Care Act (Public Law 111–148) and the amendments made by such section are repealed, and the Internal Revenue Code of 1986 shall be applied as if such section, and amendments, had never been enacted.

SA 3117. Mr. VITTER submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—OTHER PROVISIONS

SEC. ___01. PRE-POPULATED RETURNS PROHIBITED.

Except to the extent provided in section 6014, 6020, or 6201(d) of the Internal Revenue Code of 1986, the Secretary of the Treasury (or the Secretary's delegate) shall not provide to any person a proposed final return or statement for use by such person to satisfy a filing or reporting requirement under such Code.

SA 3118. Mr. PRYOR (for Mr. BOOZMAN (for himself and Mr. PRYOR)) submitted an amendment intended to be proposed by Mr. Pryor to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—OTHER PROVISIONS

SEC. __01. MAYFLOWER, ARKANSAS, OIL SPILL COMPENSATION EXCLUDED FROM GROSS INCOME.

For purposes of the Internal Revenue Code of 1986—

(1) the March 29, 2013, pipeline rupture and oil spill in Mayflower, Arkansas, shall be treated as a qualified disaster under section 139(c) of such Code, and

(2) any compensation provided to or for the benefit of a victim of such disaster shall be treated as a qualified disaster relief payment under section 139(b) of such Code.

SA 3119. Mr. HARKIN (for himself, Mr. GRASSLEY, Mr. ROCKEFELLER, Mr. BLUNT, and Mr. BROWN) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—OTHER PROVISIONS

SEC. ___01. INCREASE IN LIMITATION FOR ALTERNATIVE TAX LIABILITY FOR SMALL PROPERTY AND CASUALTY INSURANCE COMPANIES.

(a) IN GENERAL.—Section 831(b)(2)(A) of the Internal Revenue Code of 1986 is amended—

(1) by striking ''every insurance company other than life (including interinsurers and reciprocal underwriters)'' and inserting ''every property or casualty insurance company'',

(2) in clause (i), by striking ''$1,200,000, and'' and inserting ''$2,100,000,'',

(3) by redesignating clause (ii) as clause (iii),

(4) by inserting after clause (i) the following new clause:

''(ii) more than 50 percent of the gross receipts of such company consist of premiums, and'', and

(5) in the flush matter at the end, by striking ''clause (ii)'' and inserting ''clause (iii)''.

(b) INFLATION ADJUSTMENT.—Paragraph (2) of section 831(b) of such Code is amended by adding at the end the following new subparagraph:

''(C) INFLATION ADJUSTMENT.—In the case of any taxable year beginning in a calendar year after 2014, the dollar amount set forth in subparagraph (A)(i) shall be increased by an amount equal to—

''(i) such dollar amount, multiplied by

''(ii) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year by substituting 'calendar year 2013' for 'calendar year 1992' in subparagraph (B) thereof.

If the amount as adjusted under the preceding sentence is not a multiple of $1,000, such amount shall be rounded to the next lowest multiple of $1,000.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 3120. Mr. CARPER (for himself and Mrs. HAGAN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 18, between lines 17 and 18, insert the following:

(d) SPLIT 100 PERCENT CREDIT FOR CONTRACT RESEARCH EXPENSES.—Subparagraph (A) of section 41(b)(3) is amended to read as follows:

''(A) IN GENERAL.—

''(i) TAXPAYERS PAYING FOR CONTRACTED RESEARCH.—The term 'contract research expenses' means 65 percent of any amount paid or incurred by the taxpayer to any person (other than an employee of the taxpayer) for qualified research.

''(ii) TAXPAYERS PERFORMING CONTRACTED RESEARCH.—In the case of a taxpayer (other than an entity described in subparagraph (C) or (D) or paragraph (5)(C)) who receives amounts from any person (other than an employer of the taxpayer) for qualified research on behalf of such person, the term 'contract research expenses' means so much of the qualified research expenses paid or incurred by the taxpayer as does not exceed 35 percent of the amounts so received from such person.

''(iii) SPECIAL RULES.—For purposes of clause (ii)—

''(I) TRADE OR BUSINESS.—The qualified research expenses of the taxpayer shall be determined as if the trade or business of the taxpayer were the conduct of qualified research on behalf of other persons.

''(II) RESEARCH NOT TREATED AS FUNDED RESEARCH.—Subparagraph (H) of subsection (d)(4) shall not apply.

''(III) QUALIFIED RESEARCH.—The qualified research expenses of a taxpayer shall be determined as if the conditions of subparagraph (B) of subsection (d)(1) are satisfied if the business component described in subparagraph (B)(ii) thereof is a business component of either of the taxpayers described in clauses (i) and (ii).

''(iv) DENIAL OF DOUBLE BENEFIT.—The amount of any in-house research expenses taken into account under this section with respect to a taxpayer described in clause (ii) shall be reduced by the amount of the contract research expenses taken into account under such clause with respect to such taxpayer for the taxable year.''.

(e) INCLUSION OF BASIC RESEARCH PAYMENTS.—Subsection (b) of section 41 is amended by redesignating paragraph (5), as added by this section, as paragraph (6), and by inserting after paragraph (4) the following new paragraph:

''(5) BASIC RESEARCH PAYMENTS.—In the case of basic research payments (as defined in subsection (e)(2)) made by the taxpayer, paragraph (3)(A) shall be applied by substituting '100 percent' for '65 percent'.''.

(f) EFFECTIVE DATE.—The amendments made by subsections (d) and (e) shall apply to taxable years beginning after December 31, 2014.

SA 3121. Mr. CARPER submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Beginning on page 10, strike line 11 and all that follows through page 18, line 17, and insert the following:

SEC. 111. PERMANENT EXTENSION AND MODIFICATION OF RESEARCH CREDIT.

(a) SIMPLIFIED CREDIT FOR QUALIFIED RESEARCH EXPENSES.—Subsection (a) of section 41 is amended to read as follows:

''(a) GENERAL RULE.—For purposes of section 38, the research credit determined under this section for the taxable year shall be an amount equal to 25 percent of so much of the qualified research expenses for the taxable year as exceeds 50 percent of the average qualified research expenses for the 3 taxable years preceding the taxable year for which the credit is being determined.''.

(b) SPECIAL RULES AND TERMINATION OF BASE AMOUNT CALCULATION.—

(1) IN GENERAL.—Subsection (c) of section 41 is amended to read as follows:

''(c) SPECIAL RULE IN CASE OF NO QUALIFIED RESEARCH EXPENSES IN ANY OF 3 PRECEDING TAXABLE YEARS.—

''(1) TAXPAYERS TO WHICH SUBSECTION APPLIES.—The credit under this section shall be determined under this subsection, and not under subsection (a), if, in any one of the 3 taxable years preceding the taxable year for which the credit is being determined, the taxpayer has no qualified research expenses.

''(2) CREDIT RATE.—The credit determined under this subsection shall be equal to 10 percent of the qualified research expenses for the taxable year.''.

(2) CONSISTENT TREATMENT OF EXPENSES.—Subsection (b) of section 41 is amended by adding at the end the following new paragraph:

''(5) CONSISTENT TREATMENT OF EXPENSES REQUIRED.—

''(A) IN GENERAL.—Notwithstanding whether the period for filing a claim for credit or refund has expired for any taxable year in the 3-taxable-year period taken into account under subsection (a), the qualified research expenses taken into account for such year shall be determined on a basis consistent with the determination of qualified research expenses for the credit year.

''(B) PREVENTION OF DISTORTIONS.—The Secretary may prescribe regulations to prevent distortions in calculating a taxpayer's qualified research expenses caused by a change in accounting methods used by such taxpayer between the credit year and a year in such 3-taxable-year period.''.

(c) INCLUSION OF QUALIFIED RESEARCH EXPENSES OF AN ACQUIRED PERSON.—

(1) PARTIAL INCLUSION OF PRE-ACQUISITION QUALIFIED RESEARCH EXPENSES.—Subparagraph (A) of section 41(f)(3) is amended to read as follows:

''(A) ACQUISITIONS.—

''(i) IN GENERAL.—If a person acquires the major portion of a trade or business of another person (hereinafter in this paragraph referred to as the 'predecessor') or the major portion of a separate unit of a trade or business of a predecessor, then the amount of qualified research expenses paid or incurred by the acquiring person during the 3 taxable years preceding the taxable year in which the credit under this section is determined shall be increased by—

''(I) for purposes of applying this section for the taxable year in which such acquisition is made, the amount determined under clause (ii), and

''(II) for purposes of applying this section for any taxable year after the taxable year in which such acquisition is made, so much of the qualified research expenses paid or incurred by the predecessor with respect to the acquired trade or business during the portion of the measurement period that is part of the 3-taxable-year period preceding the taxable year for which the credit is determined as is attributable to the portion of such trade or business or separate unit acquired by such person.

''(ii) AMOUNT DETERMINED.—The amount determined under this clause is the amount equal to the product of—

''(I) so much of the qualified research expenses paid or incurred by the predecessor with respect to the acquired trade or business during the 3 taxable years before the taxable year in which the acquisition is made as is attributable to the portion of such trade or business or separate unit acquired by the acquiring person, and

''(II) the number of months in the period beginning on the date of the acquisition and ending on the last day of the taxable year in which the acquisition is made,

divided by 12.

''(iii) SPECIAL RULES FOR COORDINATING TAXABLE YEARS.—In the case of an acquiring person and a predecessor whose taxable years do not begin on the same date—

''(I) each reference to a taxable year in clauses (i) and (ii) shall refer to the appropriate taxable year of the acquiring person,

''(II) the qualified research expenses paid or incurred by the predecessor during each taxable year of the predecessor any portion of which is part of the measurement period shall be allocated equally among the months of such taxable year, and

''(III) the amount of such qualified research expenses taken into account under clauses (i) and (ii) with respect to a taxable year of the acquiring person shall be equal to the total of the expenses attributable under subclause (II) to the months occurring during such taxable year.

''(iv) MEASUREMENT PERIOD.—For purposes of this subparagraph, the term 'measurement period' means the taxable year of the acquiring person in which the acquisition is made and the 3 taxable years of the acquiring person preceding such taxable year.''.

(2) EXPENSES OF A PREDECESSOR.—Subparagraph (B) of section 41(f)(3) is amended to read as follows:

''(B) DISPOSITIONS.—If the predecessor furnished to the acquiring person such information as is necessary for the application of subparagraph (A), then, for purposes of applying this section for any taxable year ending after such disposition, the amount of qualified research expenses paid or incurred by the predecessor during the 3 taxable years preceding such taxable year shall be reduced—

''(i) in the case of the taxable year in which such disposition is made, by an amount equal to the product of—

''(I) the amount of qualified research expenses paid or incurred during such 3 taxable years with respect to the acquired business, and

''(II) the number of days in the period beginning on the date of acquisition (as determined for purposes of subparagraph (A)(ii)(II)) and ending on the last day of the taxable year of the predecessor in which the disposition is made,

divided by the number of days in the taxable year of the predecessor, and

''(ii) in the case of any taxable year ending after the taxable year in which such disposition is made, the amount described in clause (i)(I).''.

(d) AGGREGATION OF EXPENDITURES.—Paragraph (1) of section 41(f), as amended by the American Taxpayer Relief Act of 2012, is amended—

(1) by striking ''of the qualified research expenses, basic research payments, and amounts paid or incurred to energy research consortiums,'' in subparagraph (A)(ii) and inserting ''qualified research expenses'', and

(2) by striking ''of the qualified research expenses, basic research payments, and amounts paid or incurred to energy research consortiums,'' in subparagraph (B)(ii) and inserting ''qualified research expenses''.

(e) SPLIT 100 PERCENT CREDIT FOR CONTRACT RESEARCH EXPENSES.—Subparagraph (A) of section 41(b)(3) is amended to read as follows:

''(A) IN GENERAL.—

''(i) TAXPAYERS PAYING FOR CONTRACTED RESEARCH.—The term 'contract research expenses' means 65 percent of any amount paid or incurred by the taxpayer to any person (other than an employee of the taxpayer) for qualified research.

''(ii) TAXPAYERS PERFORMING CONTRACTED RESEARCH.—In the case of a taxpayer (other than an entity described in subparagraph (C) or (D) or paragraph (5)(C)) who receives amounts from any person (other than an employer of the taxpayer) for qualified research on behalf of such person, the term 'contract research expenses' means so much of the qualified research expenses paid or incurred by the taxpayer as does not exceed 35 percent of the amounts so received from such person.

''(iii) SPECIAL RULES.—For purposes of clause (ii)—

''(I) TRADE OR BUSINESS.—The qualified research expenses of the taxpayer shall be determined as if the trade or business of the taxpayer were the conduct of qualified research on behalf of other persons.

''(II) RESEARCH NOT TREATED AS FUNDED RESEARCH.—Subparagraph (H) of subsection (d)(4) shall not apply.

''(III) QUALIFIED RESEARCH.—The qualified research expenses of a taxpayer shall be determined as if the conditions of subparagraph (B) of subsection (d)(1) are satisfied if the business component described in subparagraph (B)(ii) thereof is a business component of either of the taxpayers described in clauses (i) and (ii).

''(iv) DENIAL OF DOUBLE BENEFIT.—The amount of any in-house research expenses taken into account under this section with respect to a taxpayer described in clause (ii) shall be reduced by the amount of the contract research expenses taken into account under such clause with respect to such taxpayer for the taxable year.''.

(f) INCLUSION OF BASIC RESEARCH PAYMENTS.—Subsection (b) of section 41 is amended by redesignating paragraph (5), as added by this section, as paragraph (6), and by inserting after paragraph (4) the following new paragraph:

''(5) BASIC RESEARCH PAYMENTS.—

''(A) IN GENERAL.—In the case of basic research payments made by the taxpayer, paragraph (3)(A) shall be applied by substituting '100 percent' for '65 percent'.

''(B) BASIC RESEARCH PAYMENTS.—For purposes of this paragraph, the term 'basic research payment' means, with respect to any taxable year, any amount paid in cash during such taxable year by a corporation to any qualified organization for basic research, but only if—

''(i) such payment is made pursuant to a written agreement between such corporation and such qualified organization, and

''(ii) except in the case of a payment to a qualified organization described in clause (iii) or (iv) of subparagraph (C), such basic research is to be performed by such qualified organization.

''(C) QUALIFIED ORGANIZATION.—For purposes of this paragraph, the term 'qualified organization' means any of the following organizations:

''(i) EDUCATIONAL INSTITUTIONS.—Any educational organization which—

''(I) is an institution of higher education (within the meaning of section 3304(f)), and

''(II) is described in section 170(b)(1)(A)(ii).

''(ii) CERTAIN SCIENTIFIC RESEARCH ORGANIZATIONS.—Any organization not described in clause (i) which—

''(I) is described in section 501(c)(3) and is exempt from tax under section 501(a),

''(II) is organized and operated primarily to conduct scientific research, and

''(III) is not a private foundation.

''(iii) SCIENTIFIC TAX-EXEMPT ORGANIZATIONS.—Any organization which—

''(I) is described in section 501(c)(3) (other than a private foundation) or section 501(c)(6),

''(II) is exempt from tax under section 501(a),

''(III) is organized and operated primarily to promote scientific research by qualified organizations described in clause (i) pursuant to written research agreements, and

''(IV) currently expends substantially all of its funds or substantially all of the basic research payments received by it for grants to, or contracts for basic research with, an organization described in clause (i).

''(iv) CERTAIN GRANT ORGANIZATIONS.—Any organization not described in clause (ii) or (iii) which—

''(I) is described in section 501(c)(3) and is exempt from tax under section 501(a) (other than a private foundation),

''(II) is established and maintained by an organization established before July 10, 1981, which meets the requirements of subclause (I),

''(III) is organized and operated exclusively for the purpose of making grants to organizations described in clause (i) pursuant to written research agreements for purposes of basic research, and

''(IV) makes an election, revocable only with the consent of the Secretary, to be treated as a private foundation for purposes of this title (other than section 4940, relating to excise tax based on investment income).

''(D) DEFINITIONS AND SPECIAL RULES.—For purposes of this paragraph—

''(i) BASIC RESEARCH.—The term 'basic research' means any original investigation for the advancement of scientific knowledge not having a specific commercial objective, except that such term shall not include—

''(I) basic research conducted outside of the United States, and

''(II) basic research in the social sciences, arts, or humanities.

''(ii) TRADE OR BUSINESS QUALIFICATION.—For purposes of applying paragraph (1) to this paragraph, any basic research payments shall be treated as an amount paid in carrying on a trade or business of the taxpayer in the taxable year in which it is paid (without regard to the provisions of paragraph (3)(B)).

''(iii) CERTAIN CORPORATIONS NOT ELIGIBLE.—The term 'corporation' shall not include—

''(I) an S corporation,

''(II) a personal holding company (as defined in section 542), or

''(III) a service organization (as defined in section 414(m)(3)).''.

(g) PERMANENT EXTENSION.—

(1) Section 41 is amended by striking subsection (h).

(2) Paragraph (1) of section 45C(b) is amended by striking subparagraph (D).

(h) CONFORMING AMENDMENTS.—

(1) TERMINATION OF BASIC RESEARCH PAYMENT CALCULATION.—Section 41 is amended—

(A) by striking subsection (e),

(B) by redesignating subsection (g) as subsection (e), and

(C) by relocating subsection (e), as so redesignated, immediately after subsection (d).

(2) SPECIAL RULES.—

(A) Paragraph (4) of section 41(f) is amended by striking ''and gross receipts''.

(B) Subsection (f) of section 41 is amended by striking paragraph (6).

(3) CROSS-REFERENCES.—

(A) Subparagraph (B) of section 45C(b)(1) is amended—

(i) by striking ''paragraph (3)(A)'' in clause (ii) and inserting ''paragraph (3)(A)(i)'',

(ii) by striking the period at the end of clause (ii) and inserting '', and'',

(iii) by striking ''and'' at the end of clause (i), and

(iv) by adding at the end the following new clause:

''(iii) by disregarding clauses (ii), (iii), and (iv) of paragraph (3)(A) of such subsection.''.

(B) Paragraph (2) of section 45C(c) is amended by striking ''base period research expenses'' and inserting ''average qualified research expenses''.

(C) Subparagraph (A) of section 54(l)(3) is amended by striking ''section 41(g)'' and inserting ''section 41(e)''.

(D) Clause (i) of section 170(e)(4)(B) is amended by striking ''subparagraph (A) or subparagraph (B) of section 41(e)(6)'' and inserting ''clause (i) or clause (ii) of section 41(b)(5)(C)''.

(E) Section 280C is amended—

(i) by striking ''or basic research expenses (as defined in section 41(e)(2))'' in subsection (c)(1),

(ii) by striking ''section 41(a)(1)'' in subsection (c)(2)(A) and inserting ''section 41(a)'', and

(iii) by striking ''or basic research expenses'' in subsection (c)(2)(B).

(F) Clause (i) of section 1400N(l)(7)(B) is amended by striking ''section 41(g)'' and inserting ''section 41(e)''.

(i) TREATMENT OF RESEARCH CREDIT FOR CERTAIN STARTUP COMPANIES.—

(1) IN GENERAL.—Section 41, as amended by subsections (g) and (h), is amended by adding at the end the following new subsection:

''(g) TREATMENT OF CREDIT FOR QUALIFIED SMALL BUSINESSES.—

''(1) IN GENERAL.—At the election of a qualified small business for any taxable year, section 3111(f) shall apply to the payroll tax credit portion of the credit otherwise determined under subsection (a) for the taxable year and such portion shall not be treated (other than for purposes of section 280C) as a credit determined under subsection (a).

''(2) PAYROLL TAX CREDIT PORTION.—For purposes of this subsection, the payroll tax credit portion of the credit determined under subsection (a) with respect to any qualified small business for any taxable year is the least of—

''(A) the amount specified in the election made under this subsection,

''(B) the credit determined under subsection (a) for the taxable year (determined before the application of this subsection), or

''(C) in the case of a qualified small business other than a partnership or S corporation, the amount of the business credit carryforward under section 39 carried from the taxable year (determined before the application of this subsection to the taxable year).

''(3) QUALIFIED SMALL BUSINESS.—For purposes of this subsection—

''(A) IN GENERAL.—The term 'qualified small business' means, with respect to any taxable year—

''(i) a corporation or partnership, if—

''(I) the gross receipts (as determined under the rules of section 448(c)(3), without regard to subparagraph (A) thereof) of such entity for the taxable year is less than $5,000,000, and

''(II) such entity did not have gross receipts (as so determined) for any taxable year preceding the 5-taxable-year period ending with such taxable year, and

''(ii) any person (other than a corporation or partnership) who meets the requirements of subclauses (I) and (II) of clause (i), determined—

''(I) by substituting 'person' for 'entity' each place it appears, and

''(II) by only taking into account the aggregate gross receipts received by such person in carrying on all trades or businesses of such person.

''(B) LIMITATION.—Such term shall not include an organization which is exempt from taxation under section 501.

''(4) ELECTION.—

''(A) IN GENERAL.—Any election under this subsection for any taxable year—

''(i) shall specify the amount of the credit to which such election applies,

''(ii) shall be made on or before the due date (including extensions) of—

''(I) in the case of a qualified small business which is a partnership, the return required to be filed under section 6031,

''(II) in the case of a qualified small business which is an S corporation, the return required to be filed under section 6037, and

''(III) in the case of any other qualified small business, the return of tax for the taxable year, and

''(iii) may be revoked only with the consent of the Secretary.

''(B) LIMITATIONS.—

''(i) AMOUNT.—The amount specified in any election made under this subsection shall not exceed $250,000.

''(ii) NUMBER OF TAXABLE YEARS.—A person may not make an election under this subsection if such person (or any other person treated as a single taxpayer with such person under paragraph (5)(A)) has made an election under this subsection for 5 or more preceding taxable years.

''(C) SPECIAL RULE FOR PARTNERSHIPS AND S CORPORATIONS.—In the case of a qualified small business which is a partnership or S corporation, the election made under this subsection shall be made at the entity level.

''(5) AGGREGATION RULES.—

''(A) IN GENERAL.—Except as provided in subparagraph (B), all persons or entities treated as a single taxpayer under subsection (f)(1) shall be treated as a single taxpayer for purposes of this subsection.

''(B) SPECIAL RULES.—For purposes of this subsection and section 3111(f)—

''(i) each of the persons treated as a single taxpayer under subparagraph (A) may separately make the election under paragraph (1) for any taxable year, and

''(ii) the $250,000 amount under paragraph (4)(B)(i) shall be allocated among all persons treated as a single taxpayer under subparagraph (A) in the same manner as under subparagraph (A)(ii) or (B)(ii) of subsection (f)(1), whichever is applicable.

''(6) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary to carry out the purposes of this subsection, including—

''(A) regulations to prevent the avoidance of the purposes of the limitations and aggregation rules under this subsection through the use of successor companies or other means,

''(B) regulations to minimize compliance and record-keeping burdens under this subsection, and

''(C) regulations for recapturing the benefit of credits determined under section 3111(f) in cases where there is a subsequent adjustment to the payroll tax credit portion of the credit determined under subsection (a), including requiring amended income tax returns in the cases where there is such an adjustment.''.

(2) CREDIT ALLOWED AGAINST FICA TAXES.—Section 3111 is amended by adding at the end the following new subsection:

''(f) CREDIT FOR RESEARCH EXPENDITURES OF QUALIFIED SMALL BUSINESSES.—

''(1) IN GENERAL.—In the case of a taxpayer who has made an election under section 41(g) for a taxable year, there shall be allowed as a credit against the tax imposed by subsection (a) for the first calendar quarter which begins after the date on which the taxpayer files the return specified in section 41(g)(4)(A)(ii) an amount equal to the payroll tax credit portion determined under section 41(g)(2).

''(2) LIMITATION.—The credit allowed by paragraph (1) shall not exceed the tax imposed by subsection (a) for any calendar quarter on the wages paid with respect to the employment of all individuals in the employ of the employer.

''(3) CARRYOVER OF UNUSED CREDIT.—If the amount of the credit under paragraph (1) exceeds the limitation of paragraph (2) for any calendar quarter, such excess shall be carried to the succeeding calendar quarter and allowed as a credit under paragraph (1) for such quarter.

''(4) DEDUCTION ALLOWED FOR CREDITED AMOUNTS.—The credit allowed under paragraph (1) shall not be taken into account for purposes of determining the amount of any deduction allowed under chapter 1 for taxes imposed under subsection (a).''.

(j) CREDIT ALLOWED AGAINST ALTERNATIVE MINIMUM TAX.—Subparagraph (B) of section 38(c)(4) is amended—

(1) by redesignating clauses (ii), (iii), (iv), (v), (vi), (vii), (viii), and (ix) as clauses (iii), (iv), (v), (vi), (vii), (viii), (ix), and (x), respectively, and

(2) by inserting after clause (i) the following new clause:

''(ii) the credit determined under section 41 with respect to an eligible small business (as defined in paragraph (5)(C), after application of rules similar to the rules of paragraph (5)(D)),''.

(k) TECHNICAL CORRECTIONS.—Section 409 is amended—

(1) by inserting '', as in effect before the enactment of the Tax Reform Act of 1984)'' after ''section 41(c)(1)(B)'' in subsection (b)(1)(A),

(2) by inserting '', as in effect before the enactment of the Tax Reform Act of 1984'' after ''relating to the employee stock ownership credit'' in subsection (b)(4),

(3) by inserting ''(as in effect before the enactment of the Tax Reform Act of 1984)'' after ''section 41(c)(1)(B)'' in subsection (i)(1)(A),

(4) by inserting ''(as in effect before the enactment of the Tax Reform Act of 1984)'' after ''section 41(c)(1)(B)'' in subsection (m), and

(5) by inserting ''(as so in effect)'' after ''section 48(n)(1)'' in subsection (m).

(l) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraphs (2), (3), (4), and (5), the amendments made by this section shall apply to taxable years beginning after December 31, 2014.

(2) PERMANENT EXTENSION.—The amendments made by subsection (g) shall apply to amounts paid or incurred after December 31, 2013.

(3) TREATMENT OF RESEARCH CREDIT FOR CERTAIN STARTUP COMPANIES.—The amendments made by subsection (i) shall apply to credits determined for taxable years beginning after December 31, 2013.

(4) CREDIT ALLOWED AGAINST ALTERNATIVE MINIMUM TAX.—The amendments made by subsection (j) shall apply to credits determined for taxable years beginning after December 31, 2013, and to carrybacks of such credits.

(5) TECHNICAL CORRECTIONS.—The amendments made by subsection (k) shall take effect on the date of the enactment of this Act.

SA 3122. Mr. CARPER (for himself, Mr. CARDIN, and Mr. WARNER) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 52, strike lines 20 and 21 and insert the following:

(c) EXPANSION OF DEFINITION OF ENERGY PROPERTY TO INCLUDE WASTE HEAT TO POWER PROPERTY.—

(1) IN GENERAL.—Subparagraph (A) of section 48(a)(3) is amended by striking ''or'' at the end of clause (vi), by striking the comma at the end of clause (vii) and inserting '', or'', and by inserting after clause (vii) the following new clause:

''(viii) waste heat to power property,''.

(2) 30 PERCENT CREDIT.—Clause (i) of section 48(a)(2)(A) is amended by striking ''and'' at the end of subclause (III) and by inserting after subclause (IV) the following new subclause:

''(V) waste heat to power property, and''.

(3) WASTE HEAT TO POWER PROPERTY.—Subsection (c) of section 48 is amended by adding at the end the following new paragraph:

''(5) WASTE HEAT TO POWER PROPERTY.—

''(A) IN GENERAL.—The term 'waste heat to power property' means property—

''(i) comprising a system which generates electricity through the recovery of a qualified waste heat resource, and

''(ii) which is placed in service before January 1, 2016.

''(B) QUALIFIED WASTE HEAT RESOURCE.—The term 'qualified waste heat resource' means—

''(i) exhaust heat or flared gas from an industrial process that does not have, as its primary purpose, the production of electricity, and

''(ii) a pressure drop in any gas for an industrial or commercial process.

''(C) LIMITATION.—The term 'waste heat to power property' shall not include any property comprising a system if such system has a capacity in excess of 50 megawatt.''.

(d) EFFECTIVE DATES.—

(1) IN GENERAL.—The amendments made by subsections (a) and (b) shall take effect on January 1, 2014.

(2) WASTE HEAT TO POWER.—The amendments made by subsection (c) shall apply to periods after the date of the enactment of this Act, in taxable years ending after such date, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SA 3123. Mr. CARPER submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 18, between lines 17 and 18, insert the following:

(d) ENHANCED CREDIT FOR HIGHLY INNOVATIVE RESEARCH.—

(1) IN GENERAL.—Section 41, as amended by this Act, is amended by adding at the end the following new subsection:

''(j) ENHANCED CREDIT FOR HIGHLY INNOVATIVE RESEARCH.—

''(1) IN GENERAL.—In the case of any qualified research expenses that are certified highly innovative research expenses, subsection (a)(1) shall be applied by substituting '35 percent' for '20 percent'.

''(2) CERTIFIED HIGHLY INNOVATIVE RESEARCH EXPENSES.—For purposes of this subsection—

''(A) IN GENERAL.—The term 'certified highly innovative research expenses' means any qualified research expenses that—

''(i) are paid or incurred during the taxable year for the creation of—

''(I) a qualified new product category, or

''(II) product technology that represents a significant improvement over previously existing product technology, and

''(ii) are certified as provided in subparagraph (D).

''(B) QUALIFIED NEW PRODUCT CATEGORY.—The term 'qualified new product category' means a category of product that—

''(i) has not previously been produced by the taxpayer, and

''(ii) incorporates functions that are substantially different from other products previously produced by the taxpayer.

''(C) SIGNIFICANT IMPROVEMENT OVER PREVIOUSLY EXISTING PRODUCT TECHNOLOGY.—Product technology satisfies the requirements of subparagraph (A)(i)(II) if such technology is an enhancement of a product that—

''(i) requires the use of new techniques or design methods to achieve such enhancement, and

''(ii) represents a significant advance in terms of the performance, energy consumption, environmental benefit, public health impact, cost, or size of the product.

''(D) CERTIFICATION BY NATIONAL SCIENCE FOUNDATION OR NATIONAL INSTITUTES OF HEALTH.—

''(i) IN GENERAL.—Qualified research expenses shall not be treated as certified highly innovative research expenses for any taxable year unless such expenses, and the project to which they relate, are certified by—

''(I) the National Science Foundation, or

''(II) the National Institutes of Health, whichever has appropriate jurisdiction over the subject matter to which such expenses relate, as meeting the requirements of subparagraph (A)(i) (and any regulations or guidance issued by the Secretary pursuant to such subparagraph). Such certification shall be provided by the National Science Foundation under the program established by section 111(d)(2) of the EXPIRE Act of 2014, or by the National Institutes of Health under the program established by section 111(d)(3) of such Act, whichever is appropriate, and shall be attached to the return of tax for such taxable year. In no event shall any taxpayer apply for certification to more than one of the entities described in this subparagraph with respect to the same expenses.

''(ii) ADVANCE CERTIFICATION.—

''(I) IN GENERAL.—The certification of expenses under clause (i) may be made and provided to the taxpayer not more than 3 taxable years before the first taxable year for which the enhanced credit under this subsection will be claimed with respect to such expenses.

''(II) REAPPLICATION.—The National Science Foundation and the National Institutes of Health shall each establish and make publicly available a cap on the number of times a taxpayer who has been denied certification under clause (i) with respect to any qualified research expenses may reapply for certification for such expenses. The cap established by each such entity shall permit not fewer than 1 reapplication with respect to any expenses.

''(iii) DURATION OF CERTIFICATION.—

''(I) IN GENERAL.—The certification under clause (i) shall apply to expenses relating to the same project (as identified in such certification) for not more than 7 consecutive taxable years, beginning with the first taxable year for which the enhanced credit under this subsection is claimed with respect to such expenses.

''(II) SUPPORTING DOCUMENTATION.—In the case of a certification that applies for more than 1 taxable year, the Secretary may require the taxpayer to provide such documentation as the Secretary deems necessary to demonstrate that the expenses to which such certification relates continue to meet the requirements of subparagraph (A)(i).

''(iv) LIMITATION ON CERTIFICATIONS.—

''(I) IN GENERAL.—The total dollar amount of expenses which are certified by each entity under clause (i) (including by means of advance certification under clause (ii)) as highly innovative research expenses for purposes of credits determined in any taxable year shall not exceed $2,000,000,000.

''(II) ADJUSTMENT FOR INFLATION.—In the case of a taxable year beginning after December 31, 2016, the $2,000,000,000 amount in subclause (I) shall be increased by an amount equal to the product of such dollar amount and the cost-of-living adjustment determined under section 1(f)(3) for the calendar year, determined by substituting 'calendar year 2015' for 'calendar year 1992' in subparagraph (B) thereof.

''(III) ROUNDING.—If any amount as adjusted under subclause (II) is not a multiple of $1,000, such amount shall be rounded to the next highest multiple of $1,000.''.

(2) CERTIFICATION BY NATIONAL SCIENCE FOUNDATION AS HIGHLY INNOVATIVE RESEARCH AND PROMOTION OF ENHANCED CREDIT.—The National Science Foundation Authorization Act of 2002 (Public Law 107–368) is amended by adding at the end the following:

''SEC. 27. CERTIFICATION AS HIGHLY INNOVATIVE RESEARCH AND PROMOTION OF ENHANCED CREDIT.

''(a) CERTIFICATION.—

''(1) IN GENERAL.—The Director shall establish a program that provides certification of research expenses as highly innovative research expenses for purposes of the enhanced credit for highly innovative research under section 41(j) of the Internal Revenue Code of 1986.

''(2) APPLICATION.—A person that desires to have research expenses certified as highly innovative research expenses for purposes of the enhanced credit for highly innovation research under section 41(j) of the Internal Revenue Code of 1986, shall submit to the Director an application containing such request at such time, in such manner, and accompanied by such information as the Director may require.

''(3) REVIEW OF SUBMISSIONS.—In carrying out paragraph (1), the Director shall establish a review process that involves—

''(A) a set group of reviewers from various fields and backgrounds, and

''(B) published criteria, developed in consultation with the Secretary of the Treasury and the Secretary of Commerce, in accordance with the requirements of section 41(j)(2)(A)(i) of the Internal Revenue Code of 1986 and any regulations or guidance issued by the Secretary of the Treasury pursuant to such section.

''(4) TIME FOR REVIEW.—A certification under this subsection shall be denied or approved within 120 days of the submission of the application under paragraph (2) (270 days, in the case of an application for advance certification under section 41(j)(2)(D)(ii) of the Internal Revenue Code of 1986).

''(b) PROMOTION OF ENHANCED CREDIT FOR HIGHLY INNOVATIVE RESEARCH.—The Director shall post on the website of the National Science Foundation information on the enhanced credit for highly innovative research under section 41(j) of the Internal Revenue Code of 1986, and the process for applying for certification of research as highly innovative research.

''(c) CONFIDENTIALITY.—The Director and each reviewer described in subsection (a)(3)(A) shall keep confidential any information provided by a person that desires to have research expenses certified as highly innovative research expenses pursuant to this section.''.

(3) CERTIFICATION BY NATIONAL INSTITUTES OF HEALTH AS HIGHLY INNOVATIVE RESEARCH AND PROMOTION OF ENHANCED CREDIT.—Part H of title IV of the Public Health Service Act (42 U.S.C. 289 et seq.) is amended by adding at the end the following:

''SEC. 498E. CERTIFICATION AS HIGHLY INNOVATIVE RESEARCH AND PROMOTION OF ENHANCED CREDIT.

''(a) CERTIFICATION.—

''(1) IN GENERAL.—The Director of NIH shall establish a program that provides certification of research expenses as highly innovative research expenses for purposes of the enhanced credit for highly innovative research under section 41(j) of the Internal Revenue Code of 1986.

''(2) APPLICATION.—A person that desires to have research expenses certified as highly innovative research expenses for purposes of the enhanced credit for highly innovative research under section 41(j) of the Internal Revenue Code of 1986, shall submit to the Director of NIH an application containing such request at such time, in such manner, and accompanied by such information as the Director may require.

''(3) REVIEW OF SUBMISSIONS.—In carrying out paragraph (1), the Director shall establish a review process that involves—

''(A) a set group of reviewers from various fields and backgrounds, and

''(B) published criteria, developed in consultation with the Secretary of the Treasury and the Secretary of Commerce, in accordance with the requirements of section 41(j)(2)(A)(i) of the Internal Revenue Code of 1986 and any regulations or guidance issued

by the Secretary of the Treasury pursuant to such section.

''(4) TIME FOR REVIEW.—A certification under this subsection shall be denied or approved within 120 days of the submission of the application under paragraph (2) (270 days, in the case of an application for advance certification under section 41(j)(2)(D)(ii) of the Internal Revenue Code of 1986).

''(b) PROMOTION OF ENHANCED CREDIT FOR HIGHLY INNOVATIVE RESEARCH.—The Director shall post on the website of the National Institutes of Health information on the enhanced credit for highly innovative research under section 41(j) of the Internal Revenue Code of 1986, and the process for applying for certification of research as highly innovative research.

''(c) CONFIDENTIALITY.—The Director of NIH and each reviewer described in subsection (a)(3)(A) shall keep confidential any information provided by a person that desires to have research expenses certified as highly innovative research expenses pursuant to this section.''.

(4) EFFECTIVE DATE.—The amendment made by paragraph (1) shall apply to expenses paid or incurred in taxable years beginning after December 31, 2015.

SA 3124. Mr. CARPER (for himself, Ms. COLLINS, Mr. CARDIN, Mr. MENENDEZ, Mr. BROWN, Mr. MARKEY, Mr. COONS, Mr. SCHATZ, Mr. KING, Mr. WHITEHOUSE, Ms. MIKULSKI, and Mr. REED) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—OFFSHORE WIND FACILITIES

SEC. __01. QUALIFYING OFFSHORE WIND FACILITY CREDIT.

(a) IN GENERAL.—Section 46 is amended—

(1) by striking ''and'' at the end of paragraph (5),

(2) by striking the period at the end of paragraph (6) and inserting '', and'', and

(3) by adding at the end the following new paragraph:

''(7) the qualifying offshore wind facility credit.''.

(b) AMOUNT OF CREDIT.—Subpart E of part IV of subchapter A of chapter 1 is amended by inserting after section 48D the following new section:

''SEC. 48E. CREDIT FOR OFFSHORE WIND FACILITIES.

''(a) IN GENERAL.—For purposes of section 46, the qualifying offshore wind facility credit for any taxable year is an amount equal to 30 percent of the qualified investment for such taxable year with respect to any qualifying offshore wind facility of the taxpayer.

''(b) QUALIFIED INVESTMENT.—

''(1) IN GENERAL.—For purposes of subsection (a), the qualified investment for any taxable year is the basis of eligible property placed in service by the taxpayer during such taxable year which is part of a qualifying offshore wind facility.

''(2) CERTAIN QUALIFIED PROGRESS EXPENDITURES RULES MADE APPLICABLE.—Rules similar to the rules of subsections (c)(4) and (d) of section 46 (as in effect on the day before the enactment of the Revenue Reconciliation Act of 1990) shall apply for purposes of this section.

''(c) DEFINITIONS.—For purposes of this section—

''(1) QUALIFYING OFFSHORE WIND FACILITY.—

''(A) IN GENERAL.—The term 'qualifying offshore wind facility' means an offshore facility using wind to produce electricity.

''(B) OFFSHORE FACILITY.—The term 'offshore facility' means any facility located in the inland navigable waters of the United States, including the Great Lakes, or in the coastal waters of the United States, including the territorial seas of the United States, the exclusive economic zone of United States, and the outer Continental Shelf of the United States.

''(2) ELIGIBLE PROPERTY.—The term 'eligible property' means any property—

''(A) which is—

''(i) tangible personal property, or

''(ii) other tangible property (not including a building or its structural components), but only if such property is used as an integral part of the qualifying offshore wind facility, and

''(B) with respect to which depreciation (or amortization in lieu of depreciation) is allowable.

''(d) QUALIFYING CREDIT FOR OFFSHORE WIND FACILITIES PROGRAM.—

''(1) ESTABLISHMENT.—

''(A) IN GENERAL.—Not later than 180 days after the date of the enactment of this section, the Secretary, in consultation with the Secretary of Energy and the Secretary of the Interior, shall establish a qualifying credit for offshore wind facilities program to consider and award certifications for qualified investments eligible for credits under this section to qualifying offshore wind facility sponsors.

''(B) LIMITATION.—The total amount of megawatt capacity for offshore facilities with respect to which credits may be allocated under the program shall not exceed 3,000 megawatts.

''(2) CERTIFICATION.—

''(A) APPLICATION PERIOD.—Each applicant for certification under this paragraph shall submit an application containing such information as the Secretary may require beginning on the date the Secretary establishes the program under paragraph (1).

''(B) PERIOD OF ISSUANCE.—An applicant which receives a certification shall have 5 years from the date of issuance of the certification in order to place the facility in service and if such facility is not placed in service by that time period, then the certification shall no longer be valid.

''(3) SELECTION CRITERIA.—In determining which qualifying offshore wind facilities to certify under this section, the Secretary shall—

''(A) take into consideration which facilities will be placed in service at the earliest date, and

''(B) take into account the technology of the facility that may lead to reduced industry and consumer costs or expand access to offshore wind.

''(4) REVIEW, ADDITIONAL ALLOCATIONS, AND REALLOCATIONS.—

''(A) REVIEW.—Periodically, but not later than 4 years after the date of the enactment of this section, the Secretary shall review the credits allocated under this section as of the date of such review.

''(B) ADDITIONAL ALLOCATIONS AND REALLOCATIONS.—The Secretary may make additional allocations and reallocations of credits under this section if the Secretary determines that—

''(i) the limitation under paragraph (1)(B) has not been attained at the time of the review, or

''(ii) scheduled placed-in-service dates of previously certified facilities have been significantly delayed and the Secretary determines the applicant will not meet the timeline pursuant to paragraph (2)(B).

''(C) ADDITIONAL PROGRAM FOR ALLOCATIONS AND REALLOCATIONS.—If the Secretary determines that credits under this section are available for further allocation or reallocation, but there is an insufficient quantity of qualifying applications for certification pending at the time of the review, the Secretary is authorized to conduct an additional program for applications for certification.

''(5) DISCLOSURE OF ALLOCATIONS.—The Secretary shall, upon making a certification under this subsection, publicly disclose the identity of the applicant and the amount of the credit with respect to such applicant.

''(e) DENIAL OF DOUBLE BENEFIT.—A credit shall not be allowed under this section with respect to any facility if—

''(1) a credit has been allowed to such facility under section 45 for such taxable year or any prior taxable year,

''(2) a credit has been allowed with respect to such facility under section 46 by reason of section 48(a) or 48C(a) for such taxable or any preceding taxable year, or

''(3) a grant has been made with respect to such facility under section 1603 of the American Recovery and Reinvestment Act of 2009.''.

(c) CONFORMING AMENDMENTS.—

(1) Section 49(a)(1)(C) is amended—

(A) by striking ''and'' at the end of clause (v),

(B) by striking the period at the end of clause (vi) and inserting '', and'', and

(C) by adding after clause (vi) the following new clause:

''(vii) the basis of any property which is part of a qualifying offshore wind facility under section 48E.''.

(2) The table of sections for subpart E of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 48D the following new item:

''48E. Credit for offshore wind facilities.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after the date of the enactment of this Act, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SA 3125. Mrs. GILLIBRAND submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. __01. ABOVE-THE-LINE DEDUCTION FOR CHILD CARE EXPENSES.

(a) IN GENERAL.—Part VII of subchapter A of chapter 1 is amended—

(1) by redesignating section 224 as section 225, and

(2) by inserting after section 223 the following new section:

''SEC. 224. CHILD CARE DEDUCTION.

''(a) ALLOWANCE OF DEDUCTION.—In the case of an individual for which there are 1 or more qualifying children with respect to such individual for the taxable year, there shall be allowed as a deduction an amount equal to the employment-related expenses

paid by such individual during the taxable year.

''(b) DOLLAR LIMITATIONS.—The amount allowed as a deduction under subsection (a) with respect to the taxpayer for any taxable year shall not exceed—

''(1) $7,000, if there is 1 qualifying child with respect to the taxpayer for such taxable year, or

''(2) $14,000, if there are 2 or more qualifying children with respect to the taxpayer for such taxable year.

''(c) DEFINITIONS AND SPECIAL RULES.—For purposes of this section—

''(1) QUALIFYING CHILD.—The term 'qualifying child' means a dependent of the taxpayer (as defined in section 152(a)(1))—

''(A) who has not attained age 13, or

''(B) who is physically or mentally incapable of caring for himself or herself.

''(2) EMPLOYMENT-RELATED EXPENSES.—The term 'employment-related expenses' has the meaning given such term by section 21(b)(2), applied as if the terms 'qualifying child' and 'qualifying children,' within the meaning of this section, were substituted for the terms 'qualifying individual' and 'qualifying individuals', respectively.

''(3) SPECIAL RULES.—Rules similar to the rules of paragraphs (1), (2), (3), (4), (5), (6), (9), and (10) of section 21(e) shall apply.

''(d) DENIAL OF DOUBLE BENEFIT.—

''(1) IN GENERAL.—No deduction shall be allowed under this section for any expense with respect to which a credit is claimed by the taxpayer under section 21.

''(2) COORDINATION RULE.—For coordination with a dependent care assistance program, see section 129(e)(7).

''(e) TERMINATION.—This section shall not apply to any taxable year beginning after December 31, 2015.''.

(b) DEDUCTION ALLOWED ABOVE-THE-LINE.—Subsection (a) of section 62 is amended by inserting after paragraph (21) the following new paragraph:

''(22) CHILD CARE DEDUCTION.—The deduction allowed by section 224.''.

(c) CONFORMING AMENDMENT.—Subsection (e) of section 213 is amended by inserting '', or as a deduction under section 224,'' after ''section 21''.

(d) CLERICAL AMENDMENT.—The table of sections for part VII of subchapter A of chapter 1 is amended by striking the item relating to section 224 and by inserting the following new items:

''Sec. 224. Child care deduction.

''Sec. 225. Cross reference.''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to expenses paid or incurred in taxable years beginning after December 31, 2014.

SA 3126. Ms. CANTWELL (for herself, Mr. THUNE, Mr. CORNYN, Mr. NELSON, Mrs. MURRAY, and Mr. ENZI) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Beginning on page 8, strike line 19 and all that follows through page 9, line 3 and insert the following:

SEC. 106. PERMANENT EXTENSION OF DEDUCTION FOR STATE AND LOCAL GENERAL SALES TAXES.

(a) IN GENERAL.—Subparagraph (I) of section 164(b)(5) is amended by striking '', and before January 1, 2014''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2013.

SA 3127. Ms. CANTWELL (for herself, Mr. BENNET, Ms. STABENOW, Mr. MENENDEZ, Mr. CARDIN, Mr. BROWN, Mr. NELSON, and Mr. CARPER) submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page __, between lines __ and __, insert the following:

(c) EXTENSION FOR SOLAR ENERGY FACILITIES.—Section 45(d)(4)(A) is amended by inserting ''or the construction of which begins after December 31, 2013, and before January 1, 2016,'' after ''2006,''.

SA 3128. Mr. MARKEY submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—OTHER PROVISIONS

SEC. __01. BUILD AMERICA BONDS MADE PERMANENT.

(a) IN GENERAL.—Subparagraph (B) of section 54AA(d)(1) is amended by inserting ''or during a period beginning on or after the date of the enactment of the EXPIRE Act of 2014,'' after ''January 1, 2011,''.

(b) REDUCTION IN CREDIT PERCENTAGE TO BONDHOLDERS.—Subsection (b) of section 54AA is amended to read as follows:

''(b) AMOUNT OF CREDIT.—

''(1) IN GENERAL.—The amount of the credit determined under this subsection with respect to any interest payment date for a build America bond is the applicable percentage of the amount of interest payable by the issuer with respect to such date.

''(2) APPLICABLE PERCENTAGE.—For purposes of paragraph (1), the applicable percentage shall be determined under the following table:

''In the case of a bond issued during calendar year:	**The applicable percentage is:**
2009 or 2010	35
2014	31
2015	30
2016	29
2017 and thereafter	28.''.

(c) SPECIAL RULES.—Subsection (f) of section 54AA is amended by adding at the end the following new paragraph:

''(3) APPLICATION OF OTHER RULES.—

''(A) IN GENERAL.—Notwithstanding any other provision of law, a build America bond shall be considered a recovery zone economic development bond (as defined in section 1400U–2) for purposes of application of section 1601 of title I of division B of Public Law 111–5 (26 U.S.C. 54C note).

''(B) PUBLIC TRANSPORTATION PROJECTS.—Recipients of any financial assistance authorized under this section that funds public transportation projects, as defined in Title 49, United States Code, must comply with the grant requirements described under section 5309 of such title.''.

(d) EXTENSION OF PAYMENTS TO ISSUERS.—

(1) IN GENERAL.—Section 6431 is amended—

(A) by inserting ''or during a period beginning on or after the date of the enactment of the EXPIRE Act of 2014,'' after ''January 1, 2011,'' in subsection (a), and

(B) by striking ''before January 1, 2011'' in subsection (f)(1)(B) and inserting ''during a particular period''.

(2) CONFORMING AMENDMENTS.—Subsection (g) of section 54AA is amended—

(A) by inserting ''or during a period beginning on or after the date of the enactment of the EXPIRE Act of 2014,'' after ''January 1, 2011,'', and

(B) by striking ''QUALIFIED BONDS ISSUED BEFORE 2011'' in the heading and inserting ''CERTAIN QUALIFIED BONDS''.

(e) REDUCTION IN PERCENTAGE OF PAYMENTS TO ISSUERS.—Subsection (b) of section 6431 is amended—

(1) by striking ''The Secretary'' and inserting the following:

''(1) IN GENERAL.—The Secretary'',

(2) by striking ''35 percent'' and inserting ''the applicable percentage'', and

(3) by adding at the end the following new paragraph:

''(2) APPLICABLE PERCENTAGE.—For purposes of this subsection, the term 'applicable percentage' means the percentage determined in accordance with the following table:

''In the case of a qualified bond issued during calendar year:	**The applicable percentage is:**
2009 or 2010	35
2014	31
2015	30
2016	29
2017 and thereafter	28.''.

(f) CURRENT REFUNDINGS PERMITTED.—Subsection (g) of section 54AA is amended by adding at the end the following new paragraph:

''(3) TREATMENT OF CURRENT REFUNDING BONDS.—

''(A) IN GENERAL.—For purposes of this subsection, the term 'qualified bond' includes any bond (or series of bonds) issued to refund a qualified bond if—

''(i) the average maturity date of the issue of which the refunding bond is a part is not later than the average maturity date of the bonds to be refunded by such issue,

''(ii) the amount of the refunding bond does not exceed the outstanding amount of the refunded bond, and

''(iii) the refunded bond is redeemed not later than 90 days after the date of the issuance of the refunding bond.

''(B) APPLICABLE PERCENTAGE.—In the case of a refunding bond referred to in subparagraph (A), the applicable percentage with respect to such bond under section 6431(b) shall be the lowest percentage specified in paragraph (2) of such section.

''(C) DETERMINATION OF AVERAGE MATURITY.—For purposes of subparagraph (A)(i), average maturity shall be determined in accordance with section 147(b)(2)(A).

''(D) ISSUANCE RESTRICTION NOT APPLICABLE.—Subsection (d)(1)(B) shall not apply to a refunding bond referred to in subparagraph (A).''.

(g) CLARIFICATION RELATED TO LEVEES AND FLOOD CONTROL PROJECTS.—Subparagraph (A) of section 54AA(g)(2) is amended by inserting ''(including capital expenditures for levees and other flood control projects)'' after ''capital expenditures''.

(h) GROSS-UP OF PAYMENT TO ISSUERS IN CASE OF SEQUESTRATION.—In the case of any payment under section 6431(b) of the Internal Revenue Code of 1986 made after the date of the enactment of this Act to which sequestration applies, the amount of such payment shall be increased to an amount equal to—

(1) such payment (determined before such sequestration), multiplied by

(2) the quotient obtained by dividing 1 by the amount by which 1 exceeds the percentage reduction in such payment pursuant to such sequestration.

For purposes of this subsection, the term ''sequestration'' means any reduction in direct spending ordered in accordance with a sequestration report prepared by the Director of the Office and Management and Budget pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 or the Statutory Pay-As-You-Go Act of 2010.

(i) EFFECTIVE DATE.—The amendments made by this section shall apply to obligations issued on or after the date of the enactment of this Act.

SA 3129. Ms. STABENOW (for herself, Mr. BROWN, Mr. ROBERTS, and Mr. BLUNT) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 30, strike line 19 and insert the following:

tion 125(c) of such Act).

''(iv) SPECIAL MAXIMUM INCREASE AMOUNT.—In the case of round 4 extension property placed in service by a corporation—

''(I) subparagraph (C)(iii) shall not apply, and

''(II) the term 'maximum increase amount' means an amount that is 50 percent of the AMT credit increase amount determined with respect to such corporation under subparagraph (E) by substituting 'December 31, 2013' for 'March 31, 2008' and by substituting 'January 1, 2011' for 'January 1, 2006'.''.

SA 3130. Mr. PRYOR submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 6, between lines 20 and 21, insert the following:

(b) INCREASE IN LIMITATION.—

(1) IN GENERAL.—Section 62(a)(2)(D) is amended by striking ''$250'' and inserting ''$350''.

(2) INFLATION ADJUSTMENT.—Section 62 is amended by adding at the end the following new subsection:

''(f) INFLATION ADJUSTMENT FOR EDUCATOR EXPENSES.—

''(1) IN GENERAL.—In the case of any taxable year beginning in a calendar year after 2014, the $350 amount under subsection (a)(2)(D) shall be increased by an amount equal to—

''(A) such dollar amount, multiplied by

''(B) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year by substituting 'calendar year 2013' for 'calendar year 1992' in subparagraph (B) thereof.

''(2) ROUNDING.—If the amount as adjusted under the preceding sentence is not a multiple of $10,, such amount shall be rounded to the next lowest multiple of $10.''.

SA 3131. Mr. PRYOR (for himself and Mr. BOOZMAN) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE—OTHER PROVISIONS

SEC. __01. TREATMENT OF TIMBER GAINS.

(a) 2-YEAR SPECIAL RATE.—Paragraph (1) of section 1201(b) is amended by striking ''ending after the date'' and all that follows through ''after such date'' and inserting ''beginning after December 31, 2013, and before January 1, 2016''.

(b) ADJUSTMENT OF SPECIAL RATE.—

(1) IN GENERAL.—Clause (i) of section 1201(b)(1)(B) is amended by striking ''15 percent'' and inserting ''20 percent''.

(2) CONFORMING AMENDMENT.—Section 55(b) is amended by striking paragraph (4).

(c) CONFORMING AMENDMENT.—Subsection (b) of section 1201 is amended by striking paragraph (3).

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

SA 3132. Mr. KING (for himself, Ms. COLLINS, Mrs. SHAHEEN, and Mr. BEGICH) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE—OTHER PROVISIONS

SEC. ___. CREDITS RELATING TO BIOMASS PROPERTY.

(a) RESIDENTIAL ENERGY-EFFICIENT PROPERTY CREDIT FOR BIOMASS FUEL PROPERTY EXPENDITURES.—

(1) ALLOWANCE OF CREDIT.—Subsection (a) of section 25D is amended—

(A) by striking ''and'' at the end of paragraph (4),

(B) by striking the period at the end of paragraph (5) and inserting '', and'', and

(C) by adding at the end the following new paragraph:

''(6) 30 percent of the qualified biomass fuel property expenditures made by the taxpayer during such year.''.

(2) QUALIFIED BIOMASS FUEL PROPERTY EXPENDITURES.—Subsection (d) of section 25D is amended by adding at the end the following new paragraph:

''(6) QUALIFIED BIOMASS FUEL PROPERTY EXPENDITURE.—

''(A) IN GENERAL.—The term 'qualified biomass fuel property expenditure' means an expenditure for property—

''(i) which uses the burning of biomass fuel to heat a dwelling unit located in the United States and used as a residence by the taxpayer, or to heat water for use in such a dwelling unit, and

''(ii) which has a thermal efficiency rating of at least 75 percent (measured by the higher heating value of the fuel).

''(B) BIOMASS FUEL.—For purposes of this section, the term 'biomass fuel' means any plant-derived fuel available on a renewable or recurring basis, including agricultural crops and trees, wood and wood waste and residues, plants (including aquatic plants), grasses, residues, and fibers. Such term includes densified biomass fuels such as wood pellets.''.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to expenditures paid or incurred in taxable years beginning after December 31, 2013.

(b) INVESTMENT TAX CREDIT FOR BIOMASS HEATING PROPERTY.—

(1) IN GENERAL.—Subparagraph (A) of section 48(a)(3) is amended by striking ''or'' at the end of clause (vi), by inserting ''or'' at the end of clause (vii), and by inserting after clause (vii) the following new clause:

''(viii) open-loop biomass (within the meaning of section 45(c)(3)) heating property, including boilers or furnaces which operate at thermal output efficiencies of not less than 65 percent (measured by the higher heating value of the fuel) and which provide thermal energy in the form of heat, hot water, or steam for space heating, air conditioning, domestic hot water, or industrial process heat, but only with respect to periods ending before January 1, 2017,''.

(2) 30 PERCENT AND 15 PERCENT CREDITS.—

(A) IN GENERAL.—Subparagraph (A) of section 48(a)(2) is amended—

(i) by redesignating clause (ii) as clause (iii),

(ii) by inserting after clause (i) the following new clause:

''(ii) except as provided in clause (i)(V), 15 percent in the case of energy property described in paragraph (3)(A)(viii), and'', and

(iii) by inserting ''or (ii)'' after ''clause (i)'' in clause (iii), as so redesignated.

(B) INCREASED CREDIT FOR GREATER EFFICIENCY.—Clause (i) of section 48(a)(2)(A) is amended by striking ''and'' at the end of subclause (III) and by inserting after subclause (IV) the following new subclause:

''(V) energy property described in paragraph (3)(A)(viii) which operates at a thermal output efficiency of not less than 80 percent (measured by the higher heating value of the fuel),''.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to periods after the date of the enactment of this Act, in taxable years ending after such date, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SA 3133. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of

1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE—OTHER PROVISIONS

SEC. _01. NATIONAL SCENIC TRAIL CONSERVATION CREDIT.

(a) IN GENERAL.—Subpart B of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 30E. NATIONAL SCENIC TRAIL CONSERVATION CREDIT.

''(a) ALLOWANCE OF CREDIT.—There shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the fair market value of any National Scenic Trail conservation contribution of the taxpayer for the taxable year.

''(b) NATIONAL SCENIC TRAIL CONSERVATION CONTRIBUTION.—For purposes of this section—

''(1) IN GENERAL.—The term 'National Scenic Trail conservation contribution' means any qualified conservation contribution—

''(A) to the extent the qualified real property interest with respect to such contribution includes a National Scenic Trail (or portion thereof) and its trail corridor, and

''(B) with respect to which the taxpayer makes an election under this section.

''(2) NATIONAL SCENIC TRAIL.—The term 'National Scenic Trail' means any trail authorized and designated under section 5 of the National Trails System Act (16 U.S.C. 1244), but only if such trail is at least 200 miles in length.

''(3) TRAIL CORRIDOR.—The term 'trail corridor' means so much of the corridor of a trail as is—

''(A) not less than—

''(i) 150 feet wide on each side of such trail, or

''(ii) in the case of an interest in real property of the taxpayer which includes less than 150 feet on either side of such trail, the entire distance with respect to such interest on such side, and

''(B) not greater than 2,640 feet wide.

''(4) QUALIFIED CONSERVATION CONTRIBUTION; QUALIFIED REAL PROPERTY INTEREST.—The terms 'qualified conservation contribution' and 'qualified real property interest' have the respective meanings given such terms by section 170(h), except that paragraph (2)(A) thereof shall be applied without regard to any qualified mineral interest (as defined in paragraph (6) thereof).

''(c) SPECIAL RULES.—

''(1) FAIR MARKET VALUE.—Fair market value of any National Scenic Trail conservation contribution shall be determined under rules similar to the valuation rules under Treasury Regulations under section 170, except that in any case, to the extent practicable, fair market value shall be determined by reference to the highest and best use of the real property with respect to such contribution.

''(2) ELECTION IRREVOCABLE.—An election under this section may not be revoked.

''(3) DENIAL OF DOUBLE BENEFIT.—No deduction shall be allowed under this chapter with respect to any qualified conservation contribution with respect to which an election is made under this section.

''(d) LIMITATION BASED ON AMOUNT OF TAX; CARRYFORWARD OF UNUSED CREDIT.—

''(1) LIMITATION.—The credit allowed under subsection (a) for any taxable year shall not exceed the sum of—

''(A) the taxpayer's regular tax liability (as defined in section 26(b)) for the taxable year reduced by the sum of the credits allowable under subpart A and sections 27, 30, 30B, 30C, and 30D, plus

''(B) the tax imposed by section 55.

''(2) CARRYFORWARD.—

''(A) IN GENERAL.—If the credit allowable under subsection (a) exceeds the limitation imposed by paragraph (1) for any taxable year, such excess shall be carried to the succeeding taxable year and added to the credit allowable under subsection (a) for such succeeding taxable year.

''(B) LIMITATION.—No credit may be carried forward under this subsection to any taxable year following the tenth taxable year after the taxable year in which the credit arose. For purposes of the preceding sentence, credits shall be treated as used on a first-in first-out basis.''.

(b) CONTINUED USE NOT INCONSISTENT WITH CONSERVATION PURPOSES.—A contribution of an interest in real property shall not fail to be treated as a National Scenic Trail conservation contribution (as defined in section 30E(b) of the Internal Revenue Code of 1986) solely by reason of continued use of the real property, such as for recreational or agricultural use (including motor vehicle use related thereto), if, under the circumstances, such use does not impair significant conservation interests and is not inconsistent with the purposes of the National Trails System Act (16 U.S.C. 1241 et seq.).

(c) STUDY REGARDING EFFICACY OF NATIONAL SCENIC TRAIL CONSERVATION CREDIT.—

(1) IN GENERAL.—The Secretary of the Interior shall, in consultation with the Secretary of the Treasury, study—

(A) the efficacy of the National Scenic Trail conservation credit under section 30E of the Internal Revenue Code of 1986 in completing, extending, and increasing the number of National Scenic Trails (as defined in section 30E(b) of such Code), and

(B) the feasibility and estimated costs and benefits of—

(i) making such credit refundable (in whole or in part), and

(ii) allowing transfer of such credit.

(2) REPORT.—Not later than 4 years after the date of the enactment of this Act, the Secretary of the Interior shall submit a report to Congress on the results of the study conducted under this subsection.

(d) CONFORMING AMENDMENT.—The table of sections for subpart B of part IV of subchapter A of chapter 1 of such Code is amended by adding at the end the following new item:

''30E. National Scenic Trail conservation credit.''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made after the date of the enactment of this Act.

SA 3134. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE—OTHER PROVISIONS

SEC. _01. EXTENSION OF TIME PERIOD FOR CONTRIBUTING MILITARY DEATH GRATUITIES TO ROTH IRAS AND COVERDELL EDUCATION SAVINGS ACCOUNTS.

(a) IN GENERAL.—Sections 408A(e)(2)(A) and 530(d)(9)(A) are each amended by striking ''1-year period'' and inserting ''3-year period''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts received under section 1477 of title 10, United States Code, or under section 1967 of title 38 of the Internal Revenue Code of 1986 after the date of the enactment of this Act.

SA 3135. Mr. BENNET (for himself and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE—OTHER PROVISIONS

SEC. _01. FACILITATE WATER LEASING AND WATER TRANSFERS TO PROMOTE CONSERVATION AND EFFICIENCY.

(a) IN GENERAL.—Paragraph (12) of section 501(c) is amended by adding at the end the following new subparagraph:

''(I) TREATMENT OF MUTUAL DITCH IRRIGATION COMPANIES.—

''(i) IN GENERAL.—In the case of a mutual ditch or irrigation company or like organization, subparagraph (A) shall be applied without taking into account any income received or accrued—

''(I) from the sale, lease, or exchange of fee or other interests in real property, including interests in water,

''(II) from the sale or exchange of stock in a mutual ditch or irrigation company or like organization or contract rights for the delivery or use of water, or

''(III) from the investment of proceeds from sales, leases, or exchanges under subclauses (I) and (II),

except that any income received under subclause (I), (II), or (III) which is distributed or expended for expenses (other than for operations, maintenance, and capital improvements) of the mutual ditch or irrigation company or like organization shall be treated as nonmember income in the year in which it is distributed or expended. For purposes of the preceding sentence, expenses (other than for operations, maintenance, and capital improvements) include expenses for the construction of conveyances designed to deliver water outside of the mutual ditch or irrigation company or like organization system.

''(ii) TREATMENT OF ORGANIZATIONAL GOVERNANCE.—In the case of a mutual ditch or irrigation company or like organization, where State law provides that such a company or organization may be organized in a manner that permits voting on a basis which is pro rata to share ownership on corporate governance matters, subparagraph (A) shall be applied without taking into account whether its member shareholders have one vote on corporate governance matters per share held in the corporation. Nothing in this clause shall be construed to create any inference about the requirements of this subsection for companies or organizations not included in this clause.''.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after the date of the enactment of this Act.

SA 3136. Mr. KING submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place in the amendment, insert the following:

SEC. ___. REQUIREMENTS WITH RESPECT TO MEDICAL DEVICE PRICING.

(a) PROHIBITION ON CONFIDENTIALITY CLAUSES WITH RESPECT TO PRICING.—A medical device manufacturer may not require hospitals or other buyers to sign purchasing agreements that contain confidentiality clauses restricting such hospitals or buyers from revealing to third parties the prices paid for medical devices.

(b) REPORTING ON SALES PRICES.—The Secretary of Health and Human Services shall require medical device manufacturers to submit to such Secretary a quarterly report on the average and median sales prices of covered devices, as defined in section 1128G(e) of the Social Security Act.

SA 3137. Mr. NELSON submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE—IDENTITY THEFT AND TAX FRAUD PREVENTION

Subtitle A—Protecting Victims of Tax-related Identity Theft

SEC. __01. EXPEDITED REFUNDS FOR IDENTITY THEFT VICTIMS.

Not later than 180 days after the date of enactment of this Act, the Secretary of the Treasury, or the Secretary's delegate, shall establish a plan of action to reduce the administrative time required to process and resolve cases of identity theft in connection with tax returns, including the issuance of refunds to legitimate taxpayers, to no more than 90 days, on average.

SEC. __02. SINGLE POINT OF CONTACT FOR IDENTITY THEFT VICTIMS.

Not later than 180 days after the date of enactment of this Act, the Secretary of the Treasury, or the Secretary's delegate, shall establish new procedures to ensure that any taxpayer whose return has been delayed or otherwise adversely affected due to identity theft has a single point of contact at the Internal Revenue Service throughout the processing of his or her case. The single point of contact shall track the case of the taxpayer from start to finish and coordinate with other specialized units to resolve case issues as quickly as possible.

SEC. __03. ENHANCEMENTS TO IRS PIN PROGRAM.

(a) IN GENERAL.—The Secretary of the Treasury, or the Secretary's delegate, shall issue a personal identification number to any individual requesting protection from identity theft-related tax fraud after the individual's true identity has been established and verified.

(b) REPORT.—Not later than 360 days after the date of enactment of this Act, the Secretary of the Treasury shall submit to Congress a report analyzing the effectiveness of the program described in subsection (a) in reducing tax fraud.

SEC. __04. ELECTRONIC FILING OPT OUT.

Not later than 180 days after the date of enactment of this Act, the Secretary of the Treasury, or the Secretary's delegate, shall implement a program under which a person who has filed an identity theft affidavit with the Secretary may elect to prevent the processing of any Federal tax return submitted in an electronic format by a person purporting to be such a person.

SEC. __05. TAXPAYER NOTIFICATION OF SUSPECTED IDENTITY THEFT.

(a) IN GENERAL.—Chapter 77 is amended by adding at the end the following new section:

"SEC. 7529. NOTIFICATION OF SUSPECTED IDENTITY THEFT.

''If the Secretary determines that there was an unauthorized use of the identity of any taxpayer, the Secretary shall—

''(1) as soon as practicable and without jeopardizing an investigation relating to tax administration, notify the taxpayer, and

''(2) if any person is criminally charged by indictment or information relating to such unauthorized use, notify such taxpayer as soon as practicable of such charge.''.

(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 is amended by adding at the end the following new item:

''Sec. 7529. Notification of suspected identity theft.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to determinations made after the date of the enactment of this Act.

Subtitle B—Shutting Down Abusive Identity Theft and Tax Fraud Schemes

SEC. __11. RESTRICTIONS ON ABILITY TO USE PREPAID CARDS FOR TAX FRAUD.

(a) ACCOUNTS WITH ELEVATED RISK OF IDENTITY THEFT.—

(1) IN GENERAL.—Not later than 360 days after the date of the enactment of this Act, the Federal primary financial regulatory agencies, in consultation with the Secretary of the Treasury, shall jointly prescribe regulations requiring newly issued deposit or transaction account numbers, as the case may be, to be distinguishable between verified accounts and at-risk accounts.

(2) DEFINITIONS.—As used in this section—

(A) the term ''at-risk account'' means any deposit account or transaction account, including accounts associated with a prepaid access arrangement, that is not a verified account;

(B) the term ''primary financial regulatory agency'' has the same meaning as in section 2(12) of the Dodd-Frank Wall Street Reform and Consumer Protection Act (12 U.S.C. 5301(12)); and

(C) the term ''verified account'' means any deposit account or transaction account in which the identity of the account holder and any prepaid access customer associated with the account is verified by—

(i) customer identification procedures that comply with section 5318(l) of title 31, United States Code; and

(ii) direct review of an original, unexpired government-issued form of identification bearing a photograph or similar safeguard, such as a driver's license or passport.

(b) GAO AUDIT OF DEBIT CARD ISSUERS TO ENSURE COMPLIANCE WITH CUSTOMER IDENTIFICATION REQUIREMENTS.—

(1) REVIEW AND EVALUATION.—The Comptroller General of the United States shall review and evaluate the effectiveness of the current Customer Identification Program rules implementing the customer identification program requirements under section 5318(l) of title 31, United States Code, as such rules apply to the prepaid card industry.

(2) REQUIRED CONSIDERATIONS.—The review and evaluation required under paragraph (1) shall—

(A) consider whether weaknesses in current customer identification programs are contributing to identity theft and financial loss, particularly with respect to tax fraud; and

(B) review whether—

(i) current risk-based standards for customer identification are the best means to prevent criminal use of prepaid cards and provide sufficient guidance and certainty to the sellers and providers of prepaid access;

(ii) current exclusions from customer identification requirements, such as exclusions for government benefit programs, are appropriate; and

(iii) Federal regulatory agencies exercise adequate oversight and supervision of customer identification practices of the prepaid card industry.

(3) REPORT TO CONGRESS.—Not later than 360 days after the date of the enactment this Act, the Comptroller General of the United States shall submit to Congress a report—

(A) on the findings of the review and evaluation required under paragraph (1); and

(B) containing any recommendations or proposals for legislative or administrative action to improve the customer identification practices of the prepaid card industry.

SEC. __12. LIMITATION ON MULTIPLE TAX REFUNDS TO THE SAME ACCOUNT.

(a) IN GENERAL.—Not later than 180 days after the date of enactment of this Act, the Secretary of the Treasury, or the Secretary's delegate, shall issue regulations that restrict the delivery or deposit of multiple tax refunds from the same tax year to the same individual account or mailing address.

(b) EXCEPTION.—The regulation promulgated under subsection (a) shall provide that the restrictions shall not apply in cases and situations where the Secretary determines there is not a likelihood of tax fraud.

Subtitle C—Adding Critical New Protections to Safeguard Social Security Numbers

SEC. __21. PROHIBITING THE DISPLAY OF SOCIAL SECURITY ACCOUNT NUMBERS ON NEWLY ISSUED MEDICARE IDENTIFICATION CARDS AND COMMUNICATIONS PROVIDED TO MEDICARE BENEFICIARIES.

(a) IN GENERAL.—Not later than 2 years after the date of the enactment of this Act, the Secretary of Health and Human Services, in consultation with the Commissioner of Social Security, shall establish and begin to implement procedures to eliminate the unnecessary collection, use, and display of Social Security account numbers of Medicare beneficiaries.

(b) NEWLY ISSUED MEDICARE CARDS AND COMMUNICATIONS PROVIDED TO BENEFICIARIES.—

(1) NEWLY ISSUED CARDS.—

(A) IN GENERAL.—Not later than 4 years after the date of enactment of this Act, the Secretary of Health and Human Services, in consultation with the Commissioner of Social Security, shall ensure that each newly issued Medicare identification card meets the requirements described in subparagraph (B).

(B) REQUIREMENTS.—

(i) IN GENERAL.—Subject to clauses (ii) and (iii), the requirements described in this subparagraph are, with respect to a Medicare identification card, that the card does not display or electronically store (in an unencrypted format) a Medicare beneficiary's Social Security account number.

(ii) EXCEPTION.—The Secretary may waive the requirements under clause (i) in the case where the health insurance claim number of a beneficiary is the Social Security number of the beneficiary, the beneficiary's spouse, or another individual.

(iii) USE OF PARTIAL ACCOUNT NUMBER.—The Secretary of Health and Human Services, in consultation with the Commissioner of Social Security, may provide for the use of a partial Social Security account number on a Medicare identification card if the Secretary determines that such use does not allow an unacceptable risk of fraudulent use.

(2) COMMUNICATIONS PROVIDED TO BENEFICIARIES.—Not later than 4 years after the date of enactment of this Act, the Secretary of Health and Human Services shall prohibit the display of a Medicare beneficiary's Social Security account number on written or electronic communication provided to the beneficiary unless the Secretary, in consultation with the Commissioner of Social Security, determines that inclusion of Social Security account numbers on such communications is essential for the operation of the Medicare program.

(c) MEDICARE BENEFICIARY DEFINED.—In this section, the term ''Medicare beneficiary'' means an individual entitled to, or enrolled for, benefits under part A of title XVIII of the Social Security Act (42 U.S.C. 1395c et seq.) or enrolled for benefits under part B of such title (42 U.S.C. 1395j et seq.).

(d) CONFORMING AMENDMENTS.—

(1) REFERENCE IN THE SOCIAL SECURITY ACT.—Section 205(c)(2)(C) of the Social Security Act (42 U.S.C. 405(c)(2)(C)) is amended—

(A) by moving clause (x), as added by section 1414(a)(2) of the Patient Protection and Affordable Care Act (Public Law 111–148), 6 ems to the left;

(B) by redesignating clause (x), as added by section 2(a)(1) of the Social Security Number Protection Act of 2010 (42 U.S.C. 1305 note), as clause (xii); and

(C) by adding after clause (xii), as redesignated by subparagraph (B), the following new clause:

''(xiii) Subject to the EXPIRE Act of 2014, social security account numbers shall not be displayed on Medicare identification cards or on communications provided to Medicare beneficiaries.''.

(2) ACCESS TO INFORMATION.—Section 205(r) of the Social Security Act (42 U.S.C. 405(r)) is amended by adding at the end the following new paragraph:

''(10) To prevent and identify fraudulent activity, the Commissioner shall upon the request of the Attorney General or upon the request of the Secretary of Health and Human Services enter into a reimbursable agreement with the Attorney General or the Secretary to provide information collected under paragraph (1) if—

''(A) the requirements of subparagraphs (A) and (B) of paragraph (3) are met; and

''(B) such agreement includes appropriate provisions to protect the confidentiality of information provided by the Commissioner under such agreement.''.

(e) PILOT PROGRAM.—

(1) ESTABLISHMENT.—The Secretary shall establish a pilot program utilizing smart card technology to evaluate—

(A) the applicability of smart card technology to the Medicare program under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.), including the applicability of such technology to Medicare beneficiaries or Medicare providers; and

(B) whether such cards would be effective in preventing fraud under the Medicare program.

(2) IMPLEMENTATION.—

(A) INITIAL IMPLEMENTATION.—The Secretary shall implement the pilot program under this subsection not later than 1 year after the date of enactment of this Act.

(B) SCOPE AND DURATION.—The Secretary shall conduct the pilot program—

(i) in not less than 2 States; and

(ii) for a period of not less than 180 days or more than 2 years.

(3) REPORT.—Not later than 12 months after the completion of the pilot program under this subsection, the Secretary shall submit to the appropriate committees of Congress and make available to the public a report that includes the following:

(A) A summary of the pilot program and findings, including—

(i) the costs or savings to the Medicare program as a result of the implementation of the pilot program;

(ii) whether the use of smart card technology resulted in improvements in the quality of care provided to Medicare beneficiaries under the pilot program; and

(iii) whether such technology was useful in preventing or detecting fraud, waste, and abuse in the Medicare program.

(B) Recommendations regarding whether the use of smart card technology should be expanded under the Medicare program.

(4) DEFINITIONS.—In this subsection:

(A) MEDICARE PROVIDER.—The term ''Medicare provider'' includes a provider of services (as defined in section 1861(u) of the Social Security Act (42 U.S.C. 1395x(u))) and a supplier (as defined in section 1861(d) of such Act (42 U.S.C. 1395x(d))).

(B) SECRETARY.—The term ''Secretary'' means the Secretary of Health and Human Services.

(C) SMART CARD.—The term ''smart card'' means identification used by a Medicare beneficiary or a Medicare provider that includes anti-fraud attributes. Such a card—

(i) may rely on existing commercial data transfer networks or on a network of proprietary card readers or databases; and

(ii) may include—

(I) cards using technology adapted from the financial services industry;

(II) cards containing individual biometric identification, provided that such identification is encrypted and not contained in any central database;

(III) cards adapting technology and processes utilized in the TRICARE program under chapter 55 of title 10, United States Code, or by the Veterans' Administration; or

(IV) such other technology as the Secretary determines appropriate.

SEC. __22. PROHIBITION OF THE DISPLAY, SALE, OR PURCHASE OF SOCIAL SECURITY NUMBERS.

(a) PROHIBITION.—

(1) IN GENERAL.—Chapter 47 of title 18, United States Code, is amended by inserting after section 1028A the following:

''§ 1028B. Prohibition of the display, sale, or purchase of Social Security numbers

''(a) DEFINITIONS.—In this section:

''(1) DISPLAY.—The term 'display' means to intentionally communicate or otherwise make available (on the Internet or in any other manner) to the general public an individual's Social Security number.

''(2) PERSON.—The term 'person' means any individual, partnership, corporation, trust, estate, cooperative, association, or any other entity.

''(3) PURCHASE.—The term 'purchase' means providing directly or indirectly, anything of value in exchange for a Social Security number.

''(4) SALE.—The term 'sale' means obtaining, directly or indirectly, anything of value in exchange for a Social Security number.

''(5) STATE.—The term 'State' means any State of the United States, the District of Columbia, Puerto Rico, the Northern Mariana Islands, the United States Virgin Islands, Guam, American Samoa, and any territory or possession of the United States.

''(b) LIMITATION ON DISPLAY.—No person may display any individual's Social Security number to the general public without the affirmatively expressed consent of the individual.

''(c) LIMITATION ON SALE OR PURCHASE.—Except as otherwise provided in this section, no person may sell or purchase any individual's Social Security number without the affirmatively expressed consent of the individual.

''(d) PREREQUISITES FOR CONSENT.—In order for consent to exist under subsection (b) or (c), the person displaying or seeking to display, selling or attempting to sell, or purchasing or attempting to purchase, an individual's Social Security number shall—

''(1) inform the individual of the general purpose for which the number will be used, the types of persons to whom the number may be available, and the scope of transactions permitted by the consent; and

''(2) obtain the affirmatively expressed consent (electronically or in writing) of the individual.

''(e) EXCEPTIONS.—Nothing in this section shall be construed to prohibit or limit the display, sale, or purchase of a Social Security number—

''(1) required, authorized, or excepted under any Federal law;

''(2) for a public health purpose, including the protection of the health or safety of an individual in an emergency situation;

''(3) for a national security purpose;

''(4) for a law enforcement purpose, including the investigation of fraud and the enforcement of a child support obligation;

''(5) if the display, sale, or purchase of the number is for a use occurring as a result of an interaction between businesses, governments, or business and government (regardless of which entity initiates the interaction), including, but not limited to—

''(A) the prevention of fraud (including fraud in protecting an employee's right to employment benefits);

''(B) the facilitation of credit checks or the facilitation of background checks of employees, prospective employees, or volunteers;

''(C) the retrieval of other information from other businesses, commercial enterprises, government entities, or private nonprofit organizations; or

''(D) when the transmission of the number is incidental to, and in the course of, the sale, lease, franchising, or merger of all, or a portion of, a business;

''(6) if the transfer of such a number is part of a data matching program involving a Federal, State, or local agency; or

''(7) if such number is required to be submitted as part of the process for applying for any type of Federal, State, or local government benefit or program;

except that, nothing in this subsection shall be construed as permitting a professional or commercial user to display or sell a Social Security number to the general public.

''(f) LIMITATION.—Nothing in this section shall prohibit or limit the display, sale, or purchase of Social Security numbers as permitted under title V of the Gramm-Leach-Bliley Act, or for the purpose of affiliate sharing as permitted under the Fair Credit

Reporting Act, except that no entity regulated under such Acts may make Social Security numbers available to the general public, as may be determined by the appropriate regulators under such Acts. For purposes of this subsection, the general public shall not include affiliates or unaffiliated third-party business entities as may be defined by the appropriate regulators.''.

(2) CONFORMING AMENDMENT.—The chapter analysis for chapter 47 of title 18, United States Code, is amended by inserting after the item relating to section 1028 the following:

''1028B. Prohibition of the display, sale, or purchase of Social Security numbers.''.

(b) STUDY; REPORT.—

(1) IN GENERAL.—The Attorney General shall conduct a study and prepare a report on all of the uses of Social Security numbers permitted, required, authorized, or excepted under any Federal law. The report shall include a detailed description of the uses allowed as of the date of enactment of this Act, the impact of such uses on privacy and data security, and shall evaluate whether such uses should be continued or discontinued by appropriate legislative action.

(2) REPORT.—Not later than 1 year after the date of enactment of this Act, the Attorney General shall report to Congress findings under this subsection. The report shall include such recommendations for legislation based on criteria the Attorney General determines to be appropriate.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date that is 30 days after the date on which the final regulations promulgated under section 1028B of title 18, United States Code, are published in the Federal Register.

SEC. __23. CRIMINAL PENALTIES FOR THE MISUSE OF A SOCIAL SECURITY NUMBER.

(a) PROHIBITION OF WRONGFUL USE AS PERSONAL IDENTIFICATION NUMBER.—No person may obtain any individual's Social Security number for purposes of locating or identifying an individual with the intent to physically injure, harm, or use the identity of the individual for any illegal purpose.

(b) CRIMINAL SANCTIONS.—Section 208(a) of the Social Security Act (42 U.S.C. 408(a)) is amended—

(1) in paragraph (8), by inserting ''or'' after the semicolon; and

(2) by inserting after paragraph (8) the following:

''(9) except as provided in subsections (e) and (f) of section 1028B of title 18, United States Code, knowingly and willfully displays, sells, or purchases (as those terms are defined in section 1028B(a) of title 18, United States Code) any individual's Social Security account number without having met the prerequisites for consent under section 1028B(d) of title 18, United States Code; or

''(10) obtains any individual's Social Security number for the purpose of locating or identifying the individual with the intent to injure or to harm that individual, or to use the identity of that individual for an illegal purpose;''.

SEC. __24. CIVIL ACTIONS AND CIVIL PENALTIES.

(a) CIVIL ACTION IN STATE COURTS.—

(1) IN GENERAL.—Any individual aggrieved by an act of any person in violation of this Act or any amendments made by this Act may, if otherwise permitted by the laws or rules of the court of a State, bring in an appropriate court of that State—

(A) an action to enjoin such violation;

(B) an action to recover for actual monetary loss from such a violation, or to receive up to $500 in damages for each such violation, whichever is greater; or

(C) both such actions.

It shall be an affirmative defense in any action brought under this paragraph that the defendant has established and implemented, with due care, reasonable practices and procedures to effectively prevent violations of the regulations prescribed under this Act. If the court finds that the defendant willfully or knowingly violated the regulations prescribed under this subsection, the court may, in its discretion, increase the amount of the award to an amount equal to not more than 3 times the amount available under subparagraph (B).

(2) STATUTE OF LIMITATIONS.—An action may be commenced under this subsection not later than the earlier of—

(A) 5 years after the date on which the alleged violation occurred; or

(B) 3 years after the date on which the alleged violation was or should have been reasonably discovered by the aggrieved individual.

(3) NONEXCLUSIVE REMEDY.—The remedy provided under this subsection shall be in addition to any other remedies available to the individual.

(b) CIVIL PENALTIES.—

(1) IN GENERAL.—Any person who the Attorney General determines has violated any section of this Act or of any amendments made by this Act shall be subject, in addition to any other penalties that may be prescribed by law—

(A) to a civil penalty of not more than $5,000 for each such violation; and

(B) to a civil penalty of not more than $50,000, if the violations have occurred with such frequency as to constitute a general business practice.

(2) DETERMINATION OF VIOLATIONS.—Any willful violation committed contemporaneously with respect to the Social Security numbers of 2 or more individuals by means of mail, telecommunication, or otherwise, shall be treated as a separate violation with respect to each such individual.

(3) ENFORCEMENT PROCEDURES.—The provisions of section 1128A of the Social Security Act (42 U.S.C. 1320a–7a), other than subsections (a), (b), (f), (h), (i), (j), (m), and (n) and the first sentence of subsection (c) of such section, and the provisions of subsections (d) and (e) of section 205 of such Act (42 U.S.C. 405) shall apply to a civil penalty action under this subsection in the same manner as such provisions apply to a penalty or proceeding under section 1128A(a) of such Act (42 U.S.C. 1320a–7a(a)), except that, for purposes of this paragraph, any reference in section 1128A of such Act (42 U.S.C. 1320a–7a) to the Secretary shall be deemed to be a reference to the Attorney General.

Subtitle D—Strengthening Laws and Improving Enforcement Against Tax-related Identity Theft

SEC. __31. CRIMINAL PENALTY FOR USING A FALSE IDENTITY IN CONNECTION WITH TAX FRAUD.

(a) IN GENERAL.—Section 7206 is amended—

(1) by striking ''Any person'' and inserting the following:

''(a) IN GENERAL.—Any person'', and

(2) by adding at the end the following new subsection:

''(b) USE OF FALSE IDENTITY.—Any person who willfully misappropriates another person's taxpayer identity (as defined in section 6103(b)(6)) for the purpose of making any list, return, account, statement, or other document submitted to the Secretary under the provisions of this title shall be guilty of a felony and, upon conviction thereof, shall be fined not more than $250,000 ($500,000 in the case of a corporation) or imprisoned not more than 5 years, or both, together with the costs of prosecution.''.

(b) AGGRAVATED IDENTITY THEFT.—Section 1028A(c) of title 18, United States Code, is amended by striking ''or'' at the end of paragraph (10), by striking the period at the end of paragraph (11) and inserting ''; or'', and by adding at the end the following new paragraph:

''(12) section 7206(b) of the Internal Revenue Code of 1986 (relating to use of false identity in connection with tax fraud).''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to offenses committed after the date of the enactment of this Act.

SEC. __32. INCREASED PENALTY FOR IMPROPER DISCLOSURE OR USE OF INFORMATION BY PREPARERS OF RETURNS.

(a) IN GENERAL.—Section 6713(a) is amended—

(1) by striking ''$250'' and inserting ''$1,000'', and

(2) by striking ''$10,000'' and inserting ''$50,000''.

(b) CRIMINAL PENALTY.—Section 7216(a) is amended by striking ''$1,000'' and inserting ''$100,000''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures or uses after the date of the enactment of this Act.

SEC. __33. AUTHORITY TO TRANSFER INTERNAL REVENUE SERVICE APPROPRIATIONS TO USE FOR TAX FRAUD ENFORCEMENT.

For any fiscal year, the Commissioner of Internal Revenue may transfer not more than $10,000,000 to the ''Enforcement'' account of the Internal Revenue Service from amounts appropriated to other Internal Revenue Service accounts. Any amounts so transferred shall be used solely for the purposes of preventing and resolving potential cases of tax fraud.

SEC. __34. LOCAL LAW ENFORCEMENT LIAISON.

(a) ESTABLISHMENT.—The Commissioner of Internal Revenue shall establish within the Criminal Investigation Division of the Internal Revenue Service the position of Local Law Enforcement Liaison.

(b) DUTIES.—The Local Law Enforcement Liaison shall serve as the primary source of contact for State and local law enforcement authorities with respect to tax-related identity theft and other tax fraud matters, having duties that shall include—

(1) receiving information from State and local law enforcement authorities;

(2) responding to inquiries from State and local law enforcement authorities;

(3) administering authorized information-sharing initiatives with State or local law enforcement authorities and reviewing the performance of such initiatives;

(4) ensuring any information provided through authorized information-sharing initiatives with State or local law enforcement authorities is used only for the prosecution of identity theft-related crimes and not redisclosed to third parties; and

(5) any other duties as delegated by the Commissioner of Internal Revenue.

SEC. __35. EXTEND INTERNAL REVENUE SERVICE AUTHORITY TO REQUIRE TRUNCATED SOCIAL SECURITY NUMBERS ON FORM W-2.

(a) IN GENERAL.—Paragraph (2) of section 6051(a) is amended by striking ''his social security number'' and inserting ''an identifying number for the employee''.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

SEC. __36. CLARIFICATION WITH RESPECT TO REGULATION OF FEDERAL TAX RETURN PREPARERS.

(a) IN GENERAL.—Subparagraph (D) of section 330(a)(2) of title 31, United States Code, is amended by inserting ''and in preparing

and filing their tax returns'' before the period.

(b) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendment made by this section applies to regulations promulgated before, on, or after the date of the enactment of this Act.

(2) EFFECT ON EXISTING PROCEEDINGS.—Nothing in this section shall be construed to create a negative inference with respect to the application of section 330 of title 31, United States Code, or the authority of the Secretary of the Treasury under such section, with respect to regulations promulgated before the date of the enactment of this Act.

SEC. _37. AUTHENTICATION OF USERS OF ELECTRONIC SERVICES ACCOUNTS.

(a) IN GENERAL.—The Commissioner of Internal Revenue shall establish a program to verify the identity of any individual opening an e-Services account with the Internal Revenue Service before such individual is able to use the e-Services tools.

(b) REPORT.—The Commissioner of Internal Revenue shall report to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives, not later than 1 year after the date of the enactment of this Act, on any further legislative recommendations to prevent fraud relating to the Internal Revenue Service e-Services tools, including an authorized e-file provider program.

Subtitle E—Accelerating Transition to a Real-time Tax System That Protects Taxpayers and Reduces Fraud

SEC. _41. IMPROVEMENT IN ACCESS TO INFORMATION IN THE NATIONAL DIRECTORY OF NEW HIRES FOR TAX ADMINISTRATION PURPOSES.

(a) IN GENERAL.—Paragraph (3) of section 453(i) of the Social Security Act (42 U.S.C. 653(i)) is amended to read as follows:

''(3) ADMINISTRATION OF FEDERAL TAX LAWS.—The Secretary of the Treasury shall have access to the information in the National Directory of New Hires for purposes of administering the Internal Revenue Code of 1986.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

SEC. _42. PLAN OF ACTION FOR TRANSITIONING TO A REAL-TIME TAX SYSTEM.

Not later than 270 days after the date of enactment of this Act, the Secretary of the Treasury, or the Secretary's delegate, shall submit to Congress a report analyzing and outlining options and potential timelines for moving toward a tax system that reduces burdens on taxpayers and decreases tax fraud through real-time information matching.

SA 3138. Ms. CANTWELL (for herself and Mr. PRYOR) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. _____. DEDUCTIBILITY OF CERTAIN 2014 DISASTER LOSSES.

(a) IN GENERAL.—Section 165(h), as amended by this Act, is amended by inserting after paragraph (2) the following:

''(3) SPECIAL RULE FOR LOSSES IN FEDERALLY DECLARED DISASTERS.—

''(A) IN GENERAL.—If an individual has a net disaster loss for any taxable year, the amount determined under paragraph (2)(A)(ii) shall be the sum of—

''(i) such net disaster loss, and

''(ii) so much of the excess referred to in the matter preceding clause (i) of paragraph (2)(A) (reduced by the amount in clause (i) of this subparagraph) as exceeds 10 percent of the adjusted gross income of the individual.

''(B) NET DISASTER LOSS.—For purposes of subparagraph (A), the term 'net disaster loss' means the excess of—

''(i) the personal casualty losses—

''(I) attributable to a federally declared disaster occurring during calendar year 2014, and

''(II) occurring in a disaster area, over

''(ii) personal casualty gains.

''(C) FEDERALLY DECLARED DISASTER AND AREA.—For purposes of this paragraph, the terms 'federally declared disaster' and 'disaster area' have the meanings given to such terms by subsection (i)(5).''.

(b) DEDUCTION ALLOWED IN COMPUTING ADJUSTED GROSS INCOME.—Subparagraph (A) of section 165(h)(5) is amended to read as follows:

''(A) CERTAIN PERSONAL CASUALTY LOSSES ALLOWABLE IN COMPUTING ADJUSTED GROSS INCOME.—

''(i) LOSSES NOT IN EXCESS OF PERSONAL CASUALTY GAINS.—In any case to which paragraph (2)(A) applies, the deduction for personal casualty losses for any taxable year shall be treated as a deduction allowable in computing adjusted gross income to the extent such losses do not exceed the personal casualty gains for the taxable year.

''(ii) NET DISASTER LOSSES.—In any case to which paragraph (3) applies, the portion of the deduction for personal casualty losses for any taxable year which is properly allocable to the net disaster loss for the taxable year shall be treated as a deduction allowable in computing adjusted gross income.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to federally declared disasters occurring after December 31, 2013, and to losses attributable to such disasters.

SA 3139. Mr. SANDERS submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Beginning on page 42, strike line 3 and all that follows through page 43, line 12.

SA 3140. Ms. CANTWELL (for herself, Mr. BENNET, Ms. STABENOW, Mr. CARDIN, Mr. MENENDEZ, Mr. BROWN, Mr. NELSON, and Mr. CARPER) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 52, between lines 19 and 20, insert the following:

(c) EXTENSION FOR SOLAR ENERGY FACILITIES.—Section 45(d)(4)(A) is amended by inserting ''or the construction of which begins after December 31, 2013, and before January 1, 2016,'' after ''2006,''.

SA 3141. Mr. LEAHY submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—OTHER PROVISIONS

SEC. _01. CREDIT FOR INSTALLATION OF SPRINKLERS AND ELEVATORS IN HISTORIC BUILDINGS.

(a) IN GENERAL.—Subpart C of part IV of subchapter A of chapter 1 is amended by inserting after section 36B the following new section:

''SEC. 36C. HISTORIC BUILDING EXPENSES.

''(a) IN GENERAL.—There shall be allowed a credit against the tax imposed by this subtitle for the taxable year an amount equal to 50 percent of the qualified historic building expenses paid or incurred by the taxpayer during such taxable year.

''(b) LIMITATION.—The credit allowed under subsection (a) with respect to any taxpayer for any taxable year shall not exceed $50,000.

''(c) QUALIFIED HISTORIC BUILDING EXPENSES.—For purposes of this section—

''(1) IN GENERAL.—The term 'qualified historic building expenses' means amounts paid or incurred to install in a certified historic structure an elevator system or a sprinkler system that meets the requirements found in the most recent edition of NFPA 13: Standard for the Installation of Sprinkler Systems.

''(2) NATIONAL HISTORIC LANDMARKS.—In the case of a certified historic structure that is designated as a National Historic Landmark in accordance with section 101(a) of the National Historic Preservation Act (16 U.S.C. 470a(a)) and that is open to the public, the term 'qualified historic building expenses' shall not include an expense described in paragraph (1), unless the installation of property described in such paragraph meets the requirements for a certified rehabilitation under section 47(c)(2)(C).

''(3) CERTIFIED HISTORIC STRUCTURE.—The term 'certified historic structure' has the meaning given such term in section 47(c)(3), except that such term shall not include any structure which is a single-family residence.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 1324 of title 31, United States Code, is amended by inserting '', 36C'' after '', 36B''.

(2) The table of sections for subpart C of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 36B the following new item:

''Sec. 36C. Historic building expenses.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred in taxable years beginning after the date of the enactment of this Act.

SA 3142. Mr. COBURN submitted an amendment intended to be proposed by

him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike section 115.

SA 3143. Mr. MORAN (for himself, Ms. HEITKAMP, Mr. THUNE, Mr. HEINRICH, Mr. BEGICH, Mr. INHOFE, Mr. BENNET, Ms. STABENOW, Mr. ENZI, Mr. HOEVEN, Mr. UDALL of New Mexico, Mr. JOHNSON of South Dakota, Mr. UDALL of Colorado, Mrs. MURRAY, Mr. CRAPO, Mr. TESTER, Mr. WALSH, and Ms. MURKOWSKI) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—TRIBAL GENERAL WELFARE EXCLUSION

SEC. __01. SHORT TITLE.

This title may be cited as the ''Tribal General Welfare Exclusion Act of 2013''.

SEC. __02. INDIAN GENERAL WELFARE BENEFITS.

(a) IN GENERAL.—Part III of subchapter B of chapter 1 is amended by inserting before section 140 the following new section:

''SEC. 139E. INDIAN GENERAL WELFARE BENEFITS.

''(a) IN GENERAL.—Gross income does not include the value of any Indian general welfare benefit.

''(b) INDIAN GENERAL WELFARE BENEFIT.—For purposes of this section, the term 'Indian general welfare benefit' includes any payment made or services provided to or on behalf of a member of an Indian tribe (or any spouse or dependent of such a member) pursuant to an Indian tribal government program, but only if—

''(1) the program is administered under specified guidelines and does not discriminate in favor of members of the governing body of the tribe, and

''(2) the benefits provided under such program—

''(A) are available to any tribal member who meets such guidelines,

''(B) are for the promotion of general welfare,

''(C) are not lavish or extravagant, and

''(D) are not compensation for services.

''(c) DEFINITIONS AND SPECIAL RULES.—For purposes of this section—

''(1) INDIAN TRIBAL GOVERNMENT.—For purposes of this section, the term 'Indian tribal government' includes any agencies or instrumentalities of an Indian tribal government and any Alaska Native regional or village corporation, as defined in, or established pursuant to, the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.).

''(2) DEPENDENT.—The term 'dependent' has the meaning given such term by section 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B).

''(3) LAVISH OR EXTRAVAGANT.—The Secretary shall, in consultation with the Tribal Advisory Committee (as established under section 3(a) of the Tribal General Welfare Exclusion Act of 2013), establish guidelines for what constitutes lavish or extravagant benefits with respect to Indian tribal government programs.

''(4) ESTABLISHMENT OF TRIBAL GOVERNMENT PROGRAM.—A program shall not fail to be treated as an Indian tribal government program solely by reason of the program being established by tribal custom or government practice.

''(5) CEREMONIAL ACTIVITIES.—Any items of cultural significance, reimbursement of costs, or cash honorarium for participation in cultural or ceremonial activities for the transmission of tribal culture shall not be treated as compensation for services.''.

(b) CONFORMING AMENDMENT.—The table of sections for part III of subchapter B of chapter 1 is amended by inserting before the item relating to section 140 the following new item:

''Sec. 139E. Indian general welfare benefits.''.

(c) STATUTORY CONSTRUCTION.—Ambiguities in section 139E of the Internal Revenue Code of 1986, as added by this section, shall be resolved in favor of Indian tribal governments and deference shall be given to Indian tribal governments for the programs administered and authorized by the tribe to benefit the general welfare of the tribal community.

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply to taxable years for which the period of limitation on refund or credit under section 6511 of the Internal Revenue Code of 1986 has not expired.

(2) ONE-YEAR WAIVER OF STATUTE OF LIMITATIONS.—If the period of limitation on a credit or refund resulting from the amendments made by subsection (a) expires before the end of the 1-year period beginning on the date of the enactment of this Act, refund or credit of such overpayment (to the extent attributable to such amendments) may, nevertheless, be made or allowed if claim therefor is filed before the close of such 1-year period.

SEC. __03. TRIBAL ADVISORY COMMITTEE.

(a) ESTABLISHMENT.—The Secretary of the Treasury shall establish a Tribal Advisory Committee (hereinafter in this subsection referred to as the ''Committee'').

(b) DUTIES.—

(1) IMPLEMENTATION.—The Committee shall advise the Secretary on matters relating to the taxation of Indians.

(2) EDUCATION AND TRAINING.—The Secretary shall, in consultation with the Committee, establish and require—

(A) training and education for internal revenue field agents who administer and enforce internal revenue laws with respect to Indian tribes on Federal Indian law and the Federal Government's unique legal treaty and trust relationship with Indian tribal governments, and

(B) training of such internal revenue field agents, and provision of training and technical assistance to tribal financial officers, about implementation of this Act and the amendments made thereby.

(c) MEMBERSHIP.—

(1) IN GENERAL.—The Committee shall be composed of 7 members appointed as follows:

(A) Three members appointed by the Secretary of the Treasury.

(B) One member appointed by the Chairman, and one member appointed by the Ranking Member, of the Committee on Ways and Means of the House of Representatives.

(C) One member appointed by the Chairman, and one member appointed by the Ranking Member, of the Committee on Finance of the Senate.

(2) TERM.—

(A) IN GENERAL.—Except as provided in subparagraph (B), each member's term shall be 4 years.

(B) INITIAL STAGGERING.—The first appointments made by the Secretary under paragraph (1)(A) shall be for a term of 2 years.

SEC. 4. OTHER RELIEF FOR INDIAN TRIBES.

(a) TEMPORARY SUSPENSION OF EXAMINATIONS.—The Secretary of the Treasury shall suspend all audits and examinations of Indian tribal governments and members of Indian tribes (or any spouse or dependent of such a member), to the extent such an audit or examination relates to the exclusion of a payment or benefit from an Indian tribal government under the general welfare exclusion, until the education and training prescribed by this Act is completed. The running of any period of limitations under section 6501 of the Internal Revenue Code of 1986 with respect to Indian tribal governments and members of Indian tribes shall be suspended during the period during which audits and examinations are suspended under the preceding sentence.

(b) WAIVER OF PENALTIES AND INTEREST.—The Secretary of the Treasury may waive any interest and penalties imposed under such Code on any Indian tribal government or member of an Indian tribe (or any spouse or dependent of such a member) to the extent such interest and penalties relate to excluding a payment or benefit from gross income under the general welfare exclusion.

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

(1) INDIAN TRIBAL GOVERNMENT.—The term ''Indian tribal government'' shall have the meaning given such term by section 139E of the Internal Revenue Code of 1986, as added by this Act.

(2) INDIAN TRIBE.—The term ''Indian tribe'' shall have the meaning given such term by section 45A(c)(6) of such Code.

SA 3144. Mr. BARRASSO (for himself, Mr. HATCH, Mr. ROBERTS, Mr. ENZI, Mr. ISAKSON, Mr. MCCONNELL, Ms. AYOTTE, Ms. COLLINS, Mr. ALEXANDER, and Mr. CRAPO) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. _____. PROTECTING PATIENTS FROM HIGHER PREMIUMS.

(a) IN GENERAL.—Subsection (a)(1) of section 9010 of the Patient Protection and Affordable Care Act (Public Law 111-148), as amended by section 10905 of such Act and by section 1406 of the Health Care and Education Reconciliation Act of 2010 (Public Law 111-152), is amended by striking ''2013'' and inserting ''2015''.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (j) of section 9010 of the Patient Protection and Affordable Care Act (Public Law 111-148), as amended by section 10905 of such Act and by section 1406 of the Health Care and Education Reconciliation Act of 2010 (Public Law 111-152), is amended by striking ''2013'' and inserting ''2015''.

(2) Subsection (e) of section 9010 of the Patient Protection and Affordable Care Act

(Public Law 111-148), as amended by section 10905 of such Act and by section 1406 of the Health Care and Education Reconciliation Act of 2010 (Public Law 111-152), is amended—

(A) in paragraph (1)—

(i) by striking ''2019'' in the heading and inserting ''2021'',

(ii) by striking ''2019'' and inserting ''2021'',

(iii) by striking ''2018'' in the last line of the table and inserting ''2020'',

(iv) by striking ''2017'' in the 4th line of the table and inserting ''2019'',

(v) by striking ''2016'' in the 3rd line of the table and inserting ''2018'',

(vi) by striking ''2015'' in the 2nd line of the table and inserting ''2017'', and

(vii) by striking ''2014'' in the 1st line of the table and inserting ''2016'', and

(B) in paragraph (2)—

(i) by striking ''2018'' in the heading and inserting ''2020'', and

(ii) by striking ''2018'' and inserting ''2020''.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in section 9010 of the Patient Protection and Affordable Care Act.

SA 3145. Mr. FLAKE (for himself, Mr. ALEXANDER, Mr. MCCAIN, Mr. LEE, Mr. MCCONNELL, and Mr. COBURN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 52, between lines 19 and 20, insert the following:

(c) MODIFICATION OF DEFINITION OF QUALIFIED FACILITIES.—

(1) IN GENERAL.—The following provisions of section 45(d), as amended by subsection (a), are each amended by striking ''and the construction of which begins before'' each place it appears and inserting ''and before'':

(A) Paragraph (1).

(B) Paragraph (2)(A)(i).

(C) Paragraph (3)(A)(i)(I).

(D) Paragraph (6).

(E) Paragraph (7).

(F) Paragraph (9)(A)(ii).

(G) Paragraph (11)(B).

(2) OPEN-LOOP BIOMASS FACILITIES.—Clause (ii) of section 45(d)(3)(A) is amended by striking ''the construction of which begins before'' and inserting ''is originally placed in service before''.

(3) GEOTHERMAL FACILITIES.—Paragraph (4) of section 45(d), as amended by subsection (a), is amended by striking ''and which—'' and all that follows and inserting ''and before—

''(A) January 1, 2006, in the case of a facility using solar energy, and

''(B) January 1, 2016, in the case of a facility using geothermal energy.''.

SA 3146. Mr. FLAKE (for himself, Mr. ALEXANDER, Mr. TOOMEY, Mr. MCCAIN, Mr. LEE, Mr. MCCONNELL, and Mr. COBURN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 52, strike line 1 and all that follows through line 21.

SA 3147. Mr. CORNYN (for himself, Mr. COATS, Mr. ISAKSON, and Mr. BURR) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—ECONOMIC GROWTH AND JOBS PROTECTION

SEC. __01. SHORT TITLE.

This title may be cited as the ''Economic Growth and Jobs Protection Act of 2010''.

SEC. __02. REPEAL OF UNEARNED INCOME MEDICARE CONTRIBUTION.

(a) IN GENERAL.—Chapter 2A is repealed.

(b) CONFORMING AMENDMENT.—The table of chapters for subtitle A of chapter 1 is amended by striking the item relating to chapter 2A.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

SA 3148. Mr. CORNYN submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—TAX TRANSPARENCY

SEC. __01. TAX EFFECT TRANSPARENCY.

(a) IN GENERAL.—Chapter 2 of title 1, United States Code, is amended by inserting after section 102 the following:

''§ 102a. Tax effect transparency

''(a) IN GENERAL.—Each Act of Congress, bill, resolution, conference report thereon, or amendment there to, that modifies Federal tax law shall contain a statement describing the general effect of the modification on Federal tax law.

''(b) FAILURE TO COMPLY.—

''(1) IN GENERAL.—A failure to comply with subsection (a) shall give rise to a point of order in either House of Congress, which may be raised by any Senator during consideration in the Senate or any Member of the House of Representatives during consideration in the House of Representatives.

''(2) NONEXCLUSIVITY.—The availability of a point of order under this section shall not affect the availability of any other point of order.

''(c) DISPOSITION OF POINT OF ORDER IN THE SENATE.—

''(1) IN GENERAL.—Any Senator may raise a point of order that any matter is not in order under subsection (a).

''(2) WAIVER.—

''(A) IN GENERAL.—Any Senator may move to waive a point of order raised under paragraph (1) by an affirmative vote of three-fifths of the Senators duly chosen and sworn.

''(B) PROCEDURES.—For a motion to waive a point of order under subparagraph (A) as to a matter—

''(i) a motion to table the point of order shall not be in order;

''(ii) all motions to waive one or more points of order under this section as to the matter shall be debatable for a total of not more than 1 hour, equally divided between the Senator raising the point of order and the Senator moving to waive the point of order or their designees; and

''(iii) a motion to waive the point of order shall not be amendable.

''(d) DISPOSITION OF POINT OF ORDER IN THE HOUSE OF REPRESENTATIVES.—

''(1) IN GENERAL.—If a Member of the House of Representatives makes a point of order under this section, the Chair shall put the question of consideration with respect to the proposition of whether any statement made under subsection (a) was adequate or, in the absence of such a statement, whether a statement is required under subsection (a).

''(2) CONSIDERATION.—For a point of order under this section made in the House of Representatives—

''(A) the question of consideration shall be debatable for 10 minutes, equally divided and controlled by the Member making the point of order and by an opponent, but shall otherwise be decided without intervening motion except one that the House of Representatives adjourn or that the Committee of the Whole rise, as the case may be;

''(B) in selecting the opponent, the Speaker of the House of Representatives should first recognize an opponent from the opposing party; and

''(C) the disposition of the question of consideration with respect to a measure shall be considered also to determine the question of consideration under this section with respect to an amendment made in order as original text.

''(e) RULEMAKING AUTHORITY.—The provisions of this section are enacted by the Congress—

''(1) as an exercise of the rulemaking power of the House of Representatives and the Senate, respectively, and as such they shall be considered as part of the rules of each House, respectively, or of that House to which they specifically apply, and such rules shall supersede other rules only to the extent that they are inconsistent therewith; and

''(2) with full recognition of the constitutional right of either House to change such rules (so far as relating to such House) at any time, in the same manner, and to the same extent as in the case of any other rule of such House.''.

(b) CLERICAL AMENDMENT.—The table of sections at the beginning of chapter 2 of title 1, United States Code, is amended by inserting after the item relating to section 102 the following new item:

''102a. Tax effect transparency.''.

SA 3149. Mr. CORNYN submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—ELIMINATING IMPROPER AND ABUSIVE AUDITS

SEC. __01. SHORT TITLE.

This title may be cited as the ''Eliminating Improper and Abusive IRS Audits Act of 2014''.

SEC. __02. CIVIL DAMAGES ALLOWED FOR RECKLESS OR INTENTIONAL DISREGARD OF INTERNAL REVENUE LAWS.

(a) INCREASE IN AMOUNT OF DAMAGES.—Section 7433(b) is amended by striking ''$1,000,000 ($100,000, in the case of negligence)'' and inserting ''$3,000,000 ($300,000, in the case of negligence)''.

(b) EXTENSION OF TIME TO BRING ACTION.—Section 7433(d)(3) is amended by striking ''2 years'' and inserting ''5 years''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to actions of employees of the Internal Revenue Service after the date of the enactment of this Act.

SEC. __03. MODIFICATIONS RELATING TO CERTAIN OFFENSES BY OFFICERS AND EMPLOYEES IN CONNECTION WITH REVENUE LAWS.

(a) INCREASE IN PENALTY.—Section 7214 is amended—

(1) by striking ''$10,000'' in subsection (a) and inserting ''$25,000'', and

(2) by striking ''$5,000'' in subsection (b) and inserting ''$10,000''.

(b) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. __04. MODIFICATIONS RELATING TO CIVIL DAMAGES FOR UNAUTHORIZED INSPECTION OR DISCLOSURE OF RETURNS AND RETURN INFORMATION.

(a) INCREASE IN AMOUNT OF DAMAGES.—Subparagraph (A) of section 7431(c)(1) is amended by striking ''$1,000'' and inserting ''$10,000''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to inspections and disclosure occurring on and after the date of the enactment of this Act.

SEC. __05. EXTENSION OF TIME FOR CONTESTING IRS LEVY.

(a) EXTENSION OF TIME FOR RETURN OF PROPERTY SUBJECT TO LEVY.—Subsection (b) of section 6343 is amended by striking ''9 months'' and inserting ''3 years''.

(b) PERIOD OF LIMITATION ON SUITS.—Subsection (c) of section 6532 is amended—

(1) in paragraph (1) by striking ''9 months'' and inserting ''3 years'', and

(2) in paragraph (2) by striking ''9-month'' and inserting ''3-year''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to—

(1) levies made after the date of the enactment of this Act, and

(2) levies made on or before such date if the 9-month period has not expired under section 6343(b) of the Internal Revenue Code of 1986 (without regard to this section) as of such date.

SEC. __06. INCREASE IN MONETARY PENALTIES FOR CERTAIN UNAUTHORIZED DISCLOSURES OF INFORMATION.

(a) IN GENERAL.—Paragraphs (1), (2), (3), and (4) of section 7213(a) are each amended by striking ''$5,000'' and inserting ''$10,000''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures made after the date of the enactment of this Act.

SEC. __07. BAN ON RAISING NEW ISSUES ON APPEAL.

(a) IN GENERAL.—Chapter 77 is amended by adding at the end the following new section:

''SEC. 7529. PROHIBITION ON INTERNAL REVENUE SERVICE RAISING NEW ISSUES IN AN INTERNAL APPEAL.

''(a) IN GENERAL.—In reviewing an appeal of any determination initially made by the Internal Revenue Service, the Internal Revenue Service Office of Appeals may not consider or decide any issue that is not within the scope of the initial determination.

''(b) CERTAIN ISSUES DEEMED OUTSIDE OF SCOPE OF DETERMINATION.—For purposes of subsection (a), the following matters shall be considered to be not within the scope of a determination:

''(1) Any issue that was not raised in a notice of deficiency or an examiner's report which is the subject of the appeal.

''(2) Any deficiency in tax which was not included in the initial determination.

''(3) Any theory or justification for a tax deficiency which was not considered in the initial determination.

''(c) NO INFERENCE WITH RESPECT TO ISSUES RAISED BY TAXPAYERS.—Nothing in this section shall be construed to provide any limitation in addition to any limitations in effect on the date of the enactment of this section on the right of a taxpayer to raise an issue, theory, or justification on an appeal from a determination initially made by the Internal Revenue Service that was not within the scope of the initial determination.''.

(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 is amended by adding at the end the following new item:

''Sec. 7529. Prohibition on Internal Revenue Service raising new issues in an internal appeal.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to matters filed or pending with the Internal Revenue Service Office of Appeals on or after the date of the enactment of this Act.

SEC. __08. LIMITATION ON ENFORCEMENT OF LIENS AGAINST PRINCIPAL RESIDENCES.

(a) IN GENERAL.—Section 7403(a) is amended—

(1) by striking ''In any case'' and inserting the following:

''(1) IN GENERAL.—In any case'', and

(2) by adding at the end the following new paragraph:

''(2) LIMITATION WITH RESPECT TO PRINCIPAL RESIDENCE.—

''(A) IN GENERAL.—Paragraph (1) shall not apply to any property used as the principal residence of the taxpayer (within the meaning of section 121) unless the Secretary of the Treasury makes a written determination that—

''(i) all other property of the taxpayer, if sold, is insufficient to pay the tax or discharge the liability, and

''(ii) such action will not create an economic hardship for the taxpayer.

''(B) DELEGATION.—For purposes of this paragraph, the Secretary of the Treasury may not delegate any responsibilities under subparagraph (A) to any person other than—

''(i) the Commissioner of Internal Revenue, or

''(ii) a district director or assistant district director of the Internal Revenue Service.''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to actions filed after the date of the enactment of this Act.

SEC. __09. ADDITIONAL PROVISIONS RELATING TO MANDATORY TERMINATION FOR MISCONDUCT.

(a) TERMINATION OF UNEMPLOYMENT FOR INAPPROPRIATE REVIEW OF TAX-EXEMPT STATUS.—Section 1203(b) of the Internal Revenue Service Restructuring and Reform Act of 1998 (26 U.S.C. 7804 note) is amended by striking ''and'' at the end of paragraph (9), by striking the period at the end of paragraph (10) and inserting ''; and'', and by adding at the end the following new paragraph:

''(11) in the case of any review of an application for tax-exempt status by an organization described in section 501(c) of the Internal Revenue Code of 1986, developing or using any methodology that applies disproportionate scrutiny to any applicant based on the ideology expressed in the name or purpose of the organization.''.

(b) MANDATORY UNPAID ADMINISTRATIVE LEAVE FOR MISCONDUCT.—Paragraph (1) of Section 1203(c) of the Internal Revenue Service Restructuring and Reform Act of 1998 (26 U.S.C. 7804 note) is amended by adding at the end the following new sentence: ''Notwithstanding the preceding sentence, if the Commissioner of Internal Revenue takes a personnel action other than termination for an act or omission described in subsection (b), the Commissioner shall place the employee on unpaid administrative leave for a period of not less than 30 days.''.

(c) LIMITATION ON ALTERNATIVE PUNISHMENT.—Paragraph (1) of section 1203(c) of the Internal Revenue Service Restructuring and Reform Act of 1998 (26 U.S.C. 7804 note) is amended by striking ''The Commissioner'' and inserting ''Except in the case of an act or omission described in subsection (b)(3)(A), the Commissioner''.

SEC. __10. EXTENSION OF DECLARATORY JUDGMENT PROCEDURES TO SOCIAL WELFARE ORGANIZATIONS.

(a) IN GENERAL.—Section 7428(a)(1) is amended by striking ''or'' at the end of subparagraph (C) and by adding at the end the following new subparagraph:

''(E) with respect to the initial classification or continuing classification of an organization described in section 501(c)(4) which is exempt from tax under section 501(a), or''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to pleading filed after the date of the enactment of this Act.

SEC. __11. REVIEW BY THE TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.

(a) REVIEW.—Subsection (k)(1) of section 8D of the Inspector General Act of 1978 (5 U.S.C. App.) is amended—

(1) in subparagraph (C), by striking ''and'' at the end;

(2) by redesignating subparagraph (D) as subparagraph (E);

(3) by inserting after subparagraph (C) the following new subparagraph:

''(D) shall—

''(i) review any criteria employed by the Internal Revenue Service to select tax returns (including applications for recognition of tax-exempt status) for examination or audit, assessment or collection of deficiencies, criminal investigation or referral, refunds for amounts paid, or any heightened scrutiny or review in order to determine whether the criteria discriminates against taxpayers on the basis of race, religion, or political ideology; and

''(ii) consult with the Internal Revenue Service on recommended amendments to such criteria in order to eliminate any discrimination identified pursuant to the review described in clause (i); and''; and

(4) in subparagraph (E), as so redesignated, by striking ''and (C)'' and inserting ''(C), and (D)''.

(b) SEMIANNUAL REPORT.—Subsection (g) of such section is amended by adding at the end the following new paragraph:

''(3) Any semiannual report made by the Treasury Inspector General for Tax Administration that is required pursuant to section 5(a) shall include—

''(A) a statement affirming that the Treasury Inspector General for Tax Administration has reviewed the criteria described in subsection (k)(1)(D) and consulted with the Internal Revenue Service regarding such criteria; and

''(B) a description and explanation of any such criteria that was identified as discriminatory by the Treasury Inspector General for Tax Administration.''.

SA 3150. Mr. CORNYN submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—SMALL BUSINESS TAXPAYER BILL OF RIGHTS

SEC. __01. SHORT TITLE.

This title may be cited as the ''Small Business Taxpayer Bill of Rights Act of 2014''.

SEC. __02. MODIFICATION OF STANDARDS FOR AWARDING OF COSTS AND CERTAIN FEES.

(a) SMALL BUSINESSES ELIGIBLE WITHOUT REGARD TO NET WORTH.—Subparagraph (D) of section 7430(c)(4) is amended by striking ''and'' at the end of clause (i), by striking the period at the end of clause (ii) and inserting ''and'', and by adding at the end the following new clause:

''(iii) in the case of an eligible small business, the net worth limitation in clause (ii) of such section shall not apply.''.

(b) ELIGIBLE SMALL BUSINESS.—Paragraph (4) of section 7430(c) is amended by adding at the end the following new subparagraph:

''(F) ELIGIBLE SMALL BUSINESS.—For purposes of subparagraph (D)(iii), the term 'eligible small business' means, with respect to any proceeding commenced in a taxable year—

''(i) a corporation the stock of which is not publicly traded,

''(ii) a partnership, or

''(iii) a sole proprietorship,

if the average annual gross receipts of such corporation, partnership, or sole proprietorship for the 3-taxable-year period preceding such taxable year does not exceed $50,000,000. For purposes of applying the test under the preceding sentence, rules similar to the rules of paragraphs (2) and (3) of section 448(c) shall apply.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to proceedings commenced after the date of the enactment of this Act.

SEC. __03. CIVIL DAMAGES ALLOWED FOR RECKLESS OR INTENTIONAL DISREGARD OF INTERNAL REVENUE LAWS.

(a) INCREASE IN AMOUNT OF DAMAGES.—Section 7433(b) is amended by striking ''$1,000,000 ($100,000, in the case of negligence)'' and inserting ''$3,000,000 ($300,000, in the case of negligence)''.

(b) EXTENSION OF TIME TO BRING ACTION.—Section 7433(d)(3) is amended by striking ''2 years'' and inserting ''5 years''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to actions of employees of the Internal Revenue Service after the date of the enactment of this Act.

SEC. __04. MODIFICATIONS RELATING TO CERTAIN OFFENSES BY OFFICERS AND EMPLOYEES IN CONNECTION WITH REVENUE LAWS.

(a) INCREASE IN PENALTY.—Section 7214 is amended—

(1) by striking ''$10,000'' in subsection (a) and inserting ''$25,000'', and

(2) by striking ''$5,000'' in subsection (b) and inserting ''$10,000''.

(b) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. __05. MODIFICATIONS RELATING TO CIVIL DAMAGES FOR UNAUTHORIZED INSPECTION OR DISCLOSURE OF RETURNS AND RETURN INFORMATION.

(a) INCREASE IN AMOUNT OF DAMAGES.—Subparagraph (A) of section 7431(c)(1) is amended by striking ''$1,000'' and inserting ''$10,000''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to inspections and disclosure occurring on and after the date of the enactment of this Act.

SEC. __06. INTEREST ABATEMENT REVIEWS.

(a) FILING PERIOD FOR INTEREST ABATEMENT CASES.—

(1) IN GENERAL.—Subsection (h) of section 6404 is amended—

(A) by striking ''REVIEW OF DENIAL'' in the heading and inserting ''JUDICIAL REVIEW'', and

(B) by striking '''if such action is brought''' and all that follows in paragraph (1) and inserting ''if such action is brought—

''(A) at any time after the earlier of—

''(i) the date of the mailing of the Secretary's final determination not to abate such interest, or

''(ii) the date which is 180 days after the date of the filing with the Secretary (in such form as the Secretary may prescribe) of a claim for abatement under this section, and

''(B) not later than the date which is 180 days after the date described in subparagraph (A)(i).''.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to claims for abatement of interest filed with the Secretary after the date of the enactment of this Act.

(b) SMALL TAX CASE ELECTION FOR INTEREST ABATEMENT CASES.—

(1) IN GENERAL.—Subsection (f) of section 7463 is amended—

(A) by striking ''and'' at the end of paragraph (1),

(B) by striking the period at the end of paragraph (2) and inserting '', and'', and

(C) by adding at the end the following new paragraph:

''(3) a petition to the Tax court under section 6404(h) in which the amount of interest abatement sought does not exceed $50,000.''.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to—

(A) cases pending as of the day after the date of the enactment of this Act, and

(B) cases commenced after such date of enactment.

SEC. __07. BAN ON EX PARTE DISCUSSIONS.

(a) IN GENERAL.—Notwithstanding section 1001(a)(4) of the Internal Revenue Service Restructuring and Reform Act of 1998, the Internal Revenue Service shall prohibit any ex parte communications between officers in the Internal Revenue Service Office of Appeals and other Internal Revenue Service employees with respect to any matter pending before such officers.

(b) TERMINATION OF EMPLOYMENT FOR MISCONDUCT.—Subject to subsection (c), the Commissioner of Internal Revenue shall terminate the employment of any employee of the Internal Revenue Service if there is a final administrative or judicial determination that such employee committed any act or omission prohibited under subsection (a) in the performance of the employee's official duties. Such termination shall be a removal for cause on charges of misconduct.

(c) DETERMINATION OF COMMISSIONER.—

(1) IN GENERAL.—The Commissioner of Internal Revenue may take a personnel action other than termination for an act prohibited under subsection (a).

(2) DISCRETION.—The exercise of authority under paragraph (1) shall be at the sole discretion of the Commissioner of Internal Revenue and may not be delegated to any other officer. The Commissioner of Internal Revenue, in his sole discretion, may establish a procedure which will be used to determine whether an individual should be referred to the Commissioner of Internal Revenue for a determination by the Commissioner under paragraph (1).

(3) NO APPEAL.—Any determination of the Commissioner of Internal Revenue under this subsection may not be appealed in any administrative or judicial proceeding.

(d) TIGTA REPORTING OF TERMINATION OR MITIGATION.—Section 7803(d)(1)(E) of the Internal Revenue Code of 1986 is amended by inserting ''or section 7 of the Small Business Taxpayer Bill of Rights Act of 2014'' after ''1998''.

SEC. __08. ALTERNATIVE DISPUTE RESOLUTION PROCEDURES.

(a) IN GENERAL.—Section 7123 is amended by adding at the end the following new subsection:

''(c) AVAILABILITY OF DISPUTE RESOLUTIONS.—

''(1) IN GENERAL.—The procedures prescribed under subsection (b)(1) and the pilot program established under subsection (b)(2) shall provide that a taxpayer may request mediation or arbitration in any case unless the Secretary has specifically excluded the type of issue involved in such case or the class of cases to which such case belongs as not appropriate for resolution under such subsection. The Secretary shall make any determination that excludes a type of issue or a class of cases public within 5 working days and provide an explanation for each determination.

''(2) INDEPENDENT MEDIATORS.—

''(A) IN GENERAL.—The procedures prescribed under subsection (b)(1) shall provide the taxpayer an opportunity to elect to have the mediation conducted by an independent, neutral individual not employed by the Office of Appeals.

''(B) COST AND SELECTION.—

''(i) IN GENERAL.—Any taxpayer making an election under subparagraph (A) shall be required—

''(I) to share the costs of such independent mediator equally with the Office of Appeals, and

''(II) to limit the selection of the mediator to a roster of recognized national or local neutral mediators.

''(ii) EXCEPTION.—Clause (i)(I) shall not apply to any taxpayer who is an individual or who was a small business in the preceding calendar year if such taxpayer had an adjusted gross income that did not exceed 250 percent of the poverty level, as determined in accordance with criteria established by the Director of the Office of Management and Budget, in the taxable year preceding the request.

''(iii) SMALL BUSINESS.—For purposes of clause (ii), the term 'small business' has the meaning given such term under section 41(b)(3)(D)(iii).

''(3) AVAILABILITY OF PROCESS.—The procedures prescribed under subsection (b)(1) and

the pilot program established under subsection (b)(2) shall provide the opportunity to elect mediation or arbitration at the time when the case is first filed with the Office of Appeals and at any time before deliberations in the appeal commence.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

SEC. __09. EXTENSION OF TIME FOR CONTESTING IRS LEVY.

(a) EXTENSION OF TIME FOR RETURN OF PROPERTY SUBJECT TO LEVY.—Subsection (b) of section 6343 is amended by striking ''9 months'' and inserting ''3 years''.

(b) PERIOD OF LIMITATION ON SUITS.—Subsection (c) of section 6532 is amended—

(1) in paragraph (1) by striking ''9 months'' and inserting ''3 years'', and

(2) in paragraph (2) by striking ''9-month'' and inserting ''3-year''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to—

(1) levies made after the date of the enactment of this Act, and

(2) levies made on or before such date if the 9-month period has not expired under section 6343(b) of the Internal Revenue Code of 1986 (without regard to this section) as of such date.

SEC. __10. WAIVER OF INSTALLMENT AGREEMENT FEE.

(a) IN GENERAL.—Section 6159 is amended by redesignating subsection (f) as subsection (g) and by inserting after subsection (e) the following new subsection:

''(f) WAIVER OF INSTALLMENT AGREEMENT FEE.—The Secretary shall waive the fees imposed on installment agreements under this section for any taxpayer with an adjusted gross income that does not exceed 250 percent of the poverty level, as determined in accordance with criteria established by the Director of the Office of Management and Budget, and who has agreed to make payments under the installment agreement by electronic payment through a debit instrument.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

SEC. __11. SUSPENSION OF RUNNING OF PERIOD FOR FILING PETITION OF SPOUSAL RELIEF AND COLLECTION CASES.

(a) PETITIONS FOR SPOUSAL RELIEF.—

(1) IN GENERAL.—Subsection (e) of section 6015 is amended by adding at the end the following new paragraph:

''(6) SUSPENSION OF RUNNING OF PERIOD FOR FILING PETITION IN TITLE 11 CASES.—In the case of a person who is prohibited by reason of a case under title 11, United States Code, from filing a petition under paragraph (1)(A) with respect to a final determination of relief under this section, the running of the period prescribed by such paragraph for filing such a petition with respect to such final determination shall be suspended for the period during which the person is so prohibited from filing such a petition, and for 60 days thereafter.''.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to petitions filed under section 6015(e) of the Internal Revenue Code of 1986 after the date of the enactment of this Act.

(b) COLLECTION PROCEEDINGS.—

(1) IN GENERAL.—Subsection (d) of section 6330 is amended—

(A) by striking ''appeal such determination to the Tax Court'' in paragraph (1) and inserting ''petition the Tax Court for review of such determination'',

(B) by striking ''JUDICIAL REVIEW OF DETERMINATION'' in the heading of paragraph (1) and inserting ''PETITION FOR REVIEW BY TAX COURT'',

(C) by redesignating paragraph (2) as paragraph (3), and

(D) by inserting after paragraph (1) the following new paragraph:

''(2) SUSPENSION OF RUNNING OF PERIOD FOR FILING PETITION IN TITLE 11 CASES.—In the case of a person who is prohibited by reason of a case under title 11, United States Code, from filing a petition under paragraph (1) with respect to a determination under this section, the running of the period prescribed by such subsection for filing such a petition with respect to such determination shall be suspended for the period during which the person is so prohibited from filing such a petition, and for 30 days thereafter.''.

(2) CONFORMING AMENDMENT.—Subsection (c) of section 6320 is amended by striking ''(2)(B)'' and inserting ''(3)(B)''.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to petitions filed under section 6330 of the Internal Revenue Code of 1986 after the date of the enactment of this Act.

SEC. __12. VENUE FOR APPEAL OF SPOUSAL RELIEF AND COLLECTION CASES.

(a) IN GENERAL.—Paragraph (1) of section 7482(b) is amended—

(1) by striking ''or'' at the end of subparagraph (E),

(2) by striking the period at the end of subparagraph (F) and inserting a comma, and

(3) by inserting after subparagraph (F) the following new subparagraphs:

''(G) in the case of a petition under section 6015(e), the legal residence of the petitioner, or

''(H) in the case of a petition under section 6320 or 6330—

''(i) the legal residence of the petitioner if the petitioner is an individual, and

''(ii) the principal place of business or principal office or agency if the petitioner is an entity other than an individual.''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to petitions filed after the date of enactment of this Act.

SEC. __13. INCREASE IN MONETARY PENALTIES FOR CERTAIN UNAUTHORIZED DISCLOSURES OF INFORMATION.

(a) IN GENERAL.—Paragraphs (1), (2), (3), and (4) of section 7213(a) are each amended by striking ''$5,000'' and inserting ''$10,000''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures made after the date of the enactment of this Act.

SEC. __14. DE NOVO TAX COURT REVIEW OF CLAIMS FOR EQUITABLE INNOCENT SPOUSE RELIEF.

(a) IN GENERAL.—Subparagraph (A) of section 6015(e)(1) is amended by adding at the end the following new flush sentence:

''Any review of a determination by the Secretary with respect to a claim for equitable relief under subsection (f) shall be reviewed de novo by the Tax Court.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to petitions filed or pending before the Tax Court on and after the date of the enactment of this Act.

SEC. __15. BAN ON RAISING NEW ISSUES ON APPEAL.

(a) IN GENERAL.—Chapter 77 is amended by adding at the end the following new section:

''SEC. 7529. PROHIBITION ON INTERNAL REVENUE SERVICE RAISING NEW ISSUES IN AN INTERNAL APPEAL.

''(a) IN GENERAL.—In reviewing an appeal of any determination initially made by the Internal Revenue Service, the Internal Revenue Service Office of Appeals may not consider or decide any issue that is not within the scope of the initial determination.

''(b) CERTAIN ISSUES DEEMED OUTSIDE OF SCOPE OF DETERMINATION.—For purposes of subsection (a), the following matters shall be considered to be not within the scope of a determination:

''(1) Any issue that was not raised in a notice of deficiency or an examiner's report which is the subject of the appeal.

''(2) Any deficiency in tax which was not included in the initial determination.

''(3) Any theory or justification for a tax deficiency which was not considered in the initial determination.

''(c) NO INFERENCE WITH RESPECT TO ISSUES RAISED BY TAXPAYERS.—Nothing in this section shall be construed to provide any limitation in addition to any limitations in effect on the date of the enactment of this section on the right of a taxpayer to raise an issue, theory, or justification on an appeal from a determination initially made by the Internal Revenue Service that was not within the scope of the initial determination.''.

(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 is amended by adding at the end the following new item:

''Sec. 7529. Prohibition on Internal Revenue Service raising new issues in an internal appeal.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to matters filed or pending with the Internal Revenue Service Office of Appeals on or after the date of the enactment of this Act.

SA 3151. Mr. GRAHAM (for himself and Mr. SCOTT) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—OTHER PROVISIONS

SEC. __01. ALLOCATION OF CREDIT FOR PRODUCTION OF ADVANCED NUCLEAR POWER FACILITIES TO PRIVATE PARTNERS OF TAX-EXEMPT ENTITIES.

(a) IN GENERAL.—Section 45J is amended—

(1) by redesignating subsection (e) as subsection (f), and

(2) by inserting after subsection (d) the following new subsection:

''(e) SPECIAL RULE FOR PUBLIC-PRIVATE PARTNERSHIPS.—

''(1) IN GENERAL.—In the case of an advanced nuclear power facility which is owned by a public private partnership or co-owned by a qualified public entity and a non-public entity, any qualified public entity which is a member of such partnership or a co-owner of such facility may transfer such entity's allocation of the credit under subsection (a), or any portion thereof, to any non-public entity which is a member of such partnership or which is a co-owner of such facility, except that the aggregate allocations of such credit claimed by such non-public entity shall be subject to the limitations under subsections (b) and (c) and section 38.

''(2) QUALIFIED PUBLIC ENTITY.—For purposes of this subsection, the term 'qualified public entity' means—

''(A) a Federal, State, or local government entity, or any political subdivision, agency, or instrumentality thereof,

''(B) a mutual or cooperative electric company described in section 501(c)(12) or section 1381(a)(2), or

''(C) a not-for-profit electric utility which has or had received a loan or loan guarantee under the Rural Electrification Act of 1936.

''(3) VERIFICATION OF TRANSFER OF ALLOCATION.—A qualified public entity that makes a transfer under paragraph (1), and a nonpublic entity that receives an allocation under such a transfer, shall provide verification of such transfer in such manner and at such time as the Secretary shall prescribe.

''(4) TREATMENT OF TRANSFER UNDER PRIVATE USE RULES.—For purposes of section 141(b)(1), any benefit derived by a non-public entity in connection with a transfer under paragraph (1) shall not be taken into account as a private business use.''.

(b) COORDINATION WITH GENERAL BUSINESS CREDIT.—Subsection (c) of section 38 is amended by adding at the end the following new paragraph:

''(7) SPECIAL RULE FOR CREDIT FOR PRODUCTION FROM ADVANCED NUCLEAR POWER FACILITIES.—

''(A) IN GENERAL.—In the case of the credit for production from advanced nuclear power facilities determined under section 45J(a), paragraph (1) shall not apply with respect to any qualified public entity (as defined in section 45J(e)(2)) which transfers the entity's allocation of such credit to a non-public partner or a co-owner of such facility as provided in section 45J(e)(1).

''(B) VERIFICATION OF TRANSFER.—Subparagraph (A) shall not apply to any qualified public entity unless such entity provides verification of a transfer of credit allocation as required under section 45J(e)(3).''.

(c) SPECIAL RULE FOR PROCEEDS OF TRANSFERS FOR MUTUAL OR COOPERATIVE ELECTRIC COMPANIES.—Section 501(c)(12) is amended by adding at the end the following new subparagraph:

''(I) In the case of a mutual or cooperative electric company described in this paragraph or an organization described in section 1381(a)(2), income received or accrued from a transfer described in section 45J(e)(1) shall be treated as an amount collected from members for the sole purpose of meeting losses and expenses.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 3152. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. DISCLOSURE OF PUBLIC COMPANIES RECEIVING CERTAIN TAX BENEFITS.

(a) IN GENERAL.—Notwithstanding section 6103 of the Internal Revenue Code of 1986 or any other provision of law, the Secretary of the Treasury, or the Secretary's delegate, shall provide to administrator of the website established under the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note), for purposes of inclusion on such website, the information described in subsection (b) with respect to any corporation—

(1) the stock of which is publicly traded on an established securities market, and

(2) which is allowed an applicable tax benefit.

(b) INFORMATION INCLUDED.—The information described in this subsection is—

(1) the name of the corporation,

(2) the type of applicable tax benefit, and

(3) the amount of the applicable tax benefit.

(c) APPLICABLE TAX BENEFIT.—For purposes of this section, the term ''applicable tax benefit'' means, with respect to any taxpayer for any taxable year beginning after December 31, 2013, any credit, deduction, or other benefit allowed to the taxpayer by reason of an amendment made by—

(1) part II or part III of subtitle A of title I of this Act,

(2) subtitle B of title I of this Act, or

(3) section 107(b) of this Act.

SA 3153. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike section 115.

SA 3154. Mr. LEE submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Beginning on page 47, strike line 10 and all that follows through page 50, line 9.

Beginning on page 50, strike line 19 and all that follows through page 55, line 17.

On page 56, strike line 6 and all that follows through line 14.

On page 58, strike line 3 and all that follows through line 11 and insert the following: case of any alternative fuel credit properly determined under section 6426(d) of the Internal Revenue Code of 1986 for periods after December 31, 2013, and before the date of the enactment of this Act,

Beginning on page 59, strike line 7 and all that follows through page 60, line 2.

At the appropriate place, insert the following:

TITLE VI—ENERGY FREEDOM AND ECONOMIC PROSPERITY ACT OF 2014

Subtitle A—Short Title; etc.

SEC. __01. SHORT TITLE.

This title may be cited as the ''Energy Freedom and Economic Prosperity Act of 2014''.

Subtitle B—Repeal of Energy Tax Subsidies

SEC. __11. EARLY TERMINATION OF CREDIT FOR QUALIFIED FUEL CELL MOTOR VEHICLES.

(a) IN GENERAL.—Section 30B is repealed.

(b) CONFORMING AMENDMENTS.—

(1) Subparagraph (A) of section 24(b)(3) is amended by striking '', 30B''.

(2) Paragraph (2) of section 25B(g) is amended by striking '', 30B,''.

(3) Subsection (b) of section 38 is amended by striking paragraph (25).

(4) Subsection (a) of section 1016 is amended by striking paragraph (35) and by redesignating paragraphs (36) and (37) as paragraphs (35) and (36), respectively.

(5) Subsection (m) of section 6501 is amended by striking '', 30B(h)(9)''.

(c) CLERICAL AMENDMENT.—The table of sections for subpart B of part IV of subchapter A of chapter 1 is amended by striking the item relating to section 30B.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2014.

SEC. __12. EARLY TERMINATION OF NEW QUALIFIED PLUG-IN ELECTRIC DRIVE MOTOR VEHICLES.

(a) IN GENERAL.—Section 30D is repealed.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to vehicles placed in service after the date of the enactment of this Act.

SEC. __13. REPEAL OF CREDIT FOR ALCOHOL USED AS FUEL.

(a) IN GENERAL.—Section 40, as amended by this Act, is repealed.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (b) of section 38 is amended by striking paragraph (3).

(2) Subsection (c) of section 196 is amended by striking paragraph (3) and by redesignating paragraphs (4) through (14) as paragraphs (3) through (13), respectively.

(3) Paragraph (1) of section 4101(a) is amended by striking '', and every person producing cellulosic biofuel (as defined in section 40(b)(6)(E))''.

(4) Paragraph (1) of section 4104(a) is amended by striking '', 40''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to fuel sold or used after the date of the enactment of this Act.

SEC. __14. REPEAL OF ENHANCED OIL RECOVERY CREDIT.

(a) IN GENERAL.—Section 43 is repealed.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (b) of section 38 is amended by striking paragraph (6).

(2) Paragraph (4) of section 45Q(d) is amended by inserting ''(as in effect on the day before the date of the enactment of the Energy Freedom and Economic Prosperity Act of 2014)'' after ''section 43(c)(2)''.

(3) Subsection (c) of section 196, as amended by sections 105 and 106 of this Act, is amended by striking paragraph (5) and by redesignating paragraphs (6) through (12) as paragraphs (5) through (11), respectively.

(c) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by striking the item relating to section 43.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to costs paid or incurred after December 31, 2014.

SEC. __15. REPEAL OF CREDIT FOR PRODUCING OIL AND GAS FROM MARGINAL WELLS.

(a) IN GENERAL.—Section 45I is repealed.

(b) CONFORMING AMENDMENT.—Subsection (b) of section 38 is amended by striking paragraph (19).

(c) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by striking the item relating to section 45I.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to production in taxable years beginning after December 31, 2014.

SEC. __16. TERMINATION OF CREDIT FOR PRODUCTION FROM ADVANCED NUCLEAR POWER FACILITIES.

(a) IN GENERAL.—Subparagraph (B) of section 45J(d)(1) is amended by striking ''January 1, 2021'' and inserting ''January 1, 2015''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2014.

SEC. __17. REPEAL OF CREDIT FOR CARBON DIOXIDE SEQUESTRATION.

(a) IN GENERAL.—Section 45Q is repealed.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to carbon dioxide captured after December 31, 2014.

SEC. __18. TERMINATION OF ENERGY CREDIT.

(a) IN GENERAL.—Section 48 is amended by adding at the end the following new subsection:

''(e) TERMINATION.—No credit shall be allowed under subsection (a) for any period after December 31, 2014.''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2014.

SEC. __19. REPEAL OF QUALIFYING ADVANCED COAL PROJECT.

(a) IN GENERAL.—Section 48A is repealed.

(b) CONFORMING AMENDMENT.—Section 46 is amended by striking paragraph (3) and by redesignating paragraphs (4), (5), and (6) as paragraphs (3), (4), and (5), respectively.

(c) CLERICAL AMENDMENT.—The table of sections for subpart E of part IV of subchapter A of chapter 1 is amended by striking the item relating to section 48A.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2014.

SEC. __20. REPEAL OF QUALIFYING GASIFICATION PROJECT CREDIT.

(a) IN GENERAL.—Section 48B is repealed.

(b) CONFORMING AMENDMENT.—Section 46, as amended by this Act, is amended by striking paragraph (3) and by redesignating paragraphs (4) and (5) as paragraphs (3) and (4), respectively.

(c) CLERICAL AMENDMENT.—The table of sections for subpart E of part IV of subchapter A of chapter 1 is amended by striking the item relating to section 48B.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2014.

SEC. __21. REPEAL OF QUALIFYING ADVANCED ENERGY PROJECT CREDIT.

(a) IN GENERAL.—Section 48C is repealed.

(b) CONFORMING AMENDMENT.—Section 46, as amended by this Act, is amended by striking paragraph (3) and by redesignating paragraph (4) as paragraph (3).

(c) CLERICAL AMENDMENT.—The table of sections for subpart E of part IV of subchapter A of chapter 1 is amended by striking the item relating to section 48C.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2014.

Subtitle C—Reduction of Corporate Income Tax Rate

SEC. __31. CORPORATE INCOME TAX RATE REDUCED.

(a) IN GENERAL.—Not later than 1 year after the date of the enactment of this Act, the Secretary of the Treasury shall prescribe, in lieu of the rates of tax under paragraphs (1) and (2) of section 11(b), section 1201(a), and paragraphs (1), (2), and (6) of section 1445(e) of the Internal Revenue Code of 1986, such rates of tax as the Secretary estimates would result in—

(1) a decrease in revenue to the Treasury for taxable years beginning during the 10-year period beginning on the date of the enactment of this Act, equal to

(2) the increase in revenue for such taxable years by reason of the amendments made by title I of this Act.

(b) MAINTENANCE OF GRADUATED RATES.—In prescribing the tax rates under subsection (a), the Secretary shall ensure that each rate modified under such subsection is reduced by a uniform percentage.

(c) EFFECTIVE DATE.—The rates prescribed by the Secretary under subsection (a) shall apply to taxable years beginning more than 1 year after the date of the enactment of this Act.

SA 3155. Mr. MCCAIN (for himself, Mr. COBURN, and Mr. LEE) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike section 129.

SA 3156. Mr. MCCAIN (for himself, Mr. COBURN, and Mr. LEE) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike section 123.

SA 3157. Mr. MCCAIN (for himself, Mr. COBURN, and Mr. LEE) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike section 121.

SA 3158. Mr. MCCAIN submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—FOREIGN EARNINGS REINVESTMENT

SEC. __01. SHORT TITLE.

This title may be cited as the ''Foreign Earnings Reinvestment Act''.

SEC. __02. ALLOWANCE OF TEMPORARY DIVIDENDS RECEIVED DEDUCTION FOR DIVIDENDS RECEIVED FROM A CONTROLLED FOREIGN CORPORATION.

(a) APPLICABILITY OF PROVISION.—

(1) IN GENERAL.—Subsection (f) of section 965 is amended to read as follows:

''(f) ELECTION; ELECTION YEAR.—

''(1) IN GENERAL.—The taxpayer may elect to apply this section to—

''(A) the taxpayer's last taxable year which begins before the date of the enactment of the Foreign Earnings Reinvestment Act, or

''(B) the taxpayer's first taxable year which begins during the 1-year period beginning on such date.

Such election may be made for a taxable year only if made on or before the due date (including extensions) for filing the return of tax for such taxable year.

''(C) ELECTION YEAR.—For purposes of this section, the term 'election year' means the taxable year—

''(i) which begins after the date that is one year before the date of the enactment of the Foreign Earnings Reinvestment Act, and

''(ii) to which the taxpayer elects under paragraph (1) to apply this section.''.

(2) CONFORMING AMENDMENTS.—

(A) EXTRAORDINARY DIVIDENDS.—Section 965(b)(2) is amended—

(i) by striking ''June 30, 2003'' and inserting ''April 30, 2014'', and

(ii) by adding at the end the following new sentence: ''The amounts described in clauses (i), (ii), and (iii) shall not include any amounts which were taken into account in determining the deduction under subsection (a) for any prior taxable year.''.

(B) DETERMINATIONS RELATING TO RELATED PARTY INDEBTEDNESS.—Section 965(b)(3)(B) is amended by striking ''October 3, 2004'' and inserting ''April 30, 2014''.

(C) DETERMINATIONS RELATING TO BASE PERIOD.—Section 965(c)(2) is amended by striking ''June 30, 2003'' and inserting ''April 30, 2014''.

(b) DEDUCTION INCLUDES CURRENT AND ACCUMULATED FOREIGN EARNINGS.—

(1) IN GENERAL.—Paragraph (1) of section 965(b) is amended to read as follows:

''(1) IN GENERAL.—The amount of dividends taken into account under subsection (a) shall not exceed the sum of the current and accumulated earnings and profits described in section 959(c)(3) for the year a deduction is claimed under subsection (a), without diminution by reason of any distributions made during the election year, for all controlled foreign corporations of the United States shareholder.''.

(2) CONFORMING AMENDMENTS.—

(A) Section 965(c), as amended by subsection (a), is amended by striking paragraph (1) and by redesignating paragraphs (2), (3), (4), and (5), as paragraphs (1), (2), (3), and (4), respectively.

(B) Paragraph (4) of section 965(c), as redesignated by subparagraph (A), is amended to read as follows:

''(4) CONTROLLED GROUPS.—All United States shareholders which are members of an affiliated group filing a consolidated return under section 1501 shall be treated as one United States shareholder.''.

(c) AMOUNT OF DEDUCTION.—

(1) IN GENERAL.—Paragraph (1) of section 965(a) is amended by striking ''85 percent'' and inserting ''75 percent''.

(2) BONUS DEDUCTION IN SUBSEQUENT TAXABLE YEAR FOR INCREASING JOBS.—Section 965 is amended by adding at the end the following new subsection:

''(g) BONUS DEDUCTION.—

''(1) IN GENERAL.—In the case of any taxpayer who makes an election to apply this section, there shall be allowed as a deduction for the first taxable year following the election year an amount equal to the applicable percentage of the cash dividends which are taken into account under subsection (a) with respect to such taxpayer for the election year.

''(2) APPLICABLE PERCENTAGE.—For purposes of paragraph (1), the applicable percentage is the amount which bears the same ratio (not greater than 1) to 10 percent as—

''(A) the excess (if any) of—

''(i) the qualified payroll of the taxpayer for the calendar year which begins with or within the first taxable year following the election year, over

''(ii) the qualified payroll of the taxpayer for calendar year 2013, bears to

''(B) 10 percent of the qualified payroll of the taxpayer for calendar year 2013.

''(3) QUALIFIED PAYROLL.—For purposes of this paragraph:

''(A) IN GENERAL.—The term 'qualified payroll' means, with respect to a taxpayer for any calendar year, the aggregate wages (as defined in section 3121(a)) paid by the corporation during such calendar year.

''(B) EXCEPTION FOR CHANGES IN OWNERSHIP OF TRADES OR BUSINESSES.—

''(i) ACQUISITIONS.—If, after December 31, 2012, and before the close of the first taxable year following the election year, a taxpayer acquires the trade or business of a predecessor, then the qualified payroll of such taxpayer for any calendar year shall be increased by so much of the qualified payroll of the predecessor for such calendar year as was attributable to the trade or business acquired by the taxpayer.

''(ii) DISPOSITIONS.—If, after December 31, 2012, and before the close of the first taxable year following the election year, a taxpayer disposes of a trade or business, then—

''(I) the qualified payroll of such taxpayer for calendar year 2013 shall be decreased by the amount of wages for such calendar year as were attributable to the trade or business which was disposed of by the taxpayer, and

''(II) if the disposition occurs after the beginning of the first taxable year following the election year, the qualified payroll of such taxpayer for the calendar year which begins with or within such taxable year shall be decreased by the amount of wages for such calendar year as were attributable to the trade or business which was disposed of by the taxpayer.

''(C) SPECIAL RULE.—For purposes of determining qualified payroll for any calendar year after calendar year 2014, such term shall not include wages paid to any individual if such individual received compensation from the taxpayer for services performed—

''(i) after the date of the enactment of this paragraph, and

''(ii) at a time when such individual was not an employee of the taxpayer.''.

(3) REDUCTION FOR FAILURE TO MAINTAIN EMPLOYMENT LEVELS.—Paragraph (4) of section 965(b) is amended to read as follows:

''(4) REDUCTION IN BENEFITS FOR FAILURE TO MAINTAIN EMPLOYMENT LEVELS.—

''(A) IN GENERAL.—If, during the period consisting of the calendar month in which the taxpayer first receives a distribution described in subsection (a)(1) and the succeeding 23 calendar months, the taxpayer does not maintain an average employment level at least equal to the taxpayer's prior average employment, an additional amount equal to $75,000 multiplied by the number of employees by which the taxpayer's average employment level during such period falls below the prior average employment (but not exceeding the aggregate amount allowed as a deduction pursuant to subsection (a)(1)) shall be taken into income by the taxpayer during the taxable year that includes the final day of such period.

''(B) AVERAGE EMPLOYMENT LEVEL.—For purposes of this paragraph, the taxpayer's average employment level for a period shall be the average number of full-time United States employees of the taxpayer, measured at the end of each month during the period.

''(C) PRIOR AVERAGE EMPLOYMENT.—For purposes of this paragraph, the taxpayer's 'prior average employment' shall be the average number of full-time United States employees of the taxpayer during the period consisting of the 24 calendar months immediately preceding the calendar month in which the taxpayer first receives a distribution described in subsection (a)(1).

''(D) FULL-TIME UNITED STATES EMPLOYEE.—For purposes of this paragraph—

''(i) IN GENERAL.—The term 'full-time United States employee' means an individual who provides services in the United States as a full-time employee, based on the employer's standards and practices; except that regardless of the employer's classification of the employee, an employee whose normal schedule is 40 hours or more per week is considered a full-time employee.

''(ii) EXCEPTION FOR CHANGES IN OWNERSHIP OF TRADES OR BUSINESSES.—Such term does not include—

''(I) any individual who was an employee, on the date of acquisition, of any trade or business acquired by the taxpayer during the 24-month period referred to in subparagraph (A), and

''(II) any individual who was an employee of any trade or business disposed of by the taxpayer during the 24-month period referred to in subparagraph (A) or the 24-month period referred to in subparagraph (C).

''(E) AGGREGATION RULES.—In determining the taxpayer's average employment level and prior average employment, all domestic members of a controlled group shall be treated as a single taxpayer.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after the date of the enactment of this Act.

SA 3159. Mr. PORTMAN submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—OTHER PROVISIONS

SEC. __01. MACROECONOMIC IMPACT ANALYSES FOR MAJOR REVENUE LEGISLATION.

(a) IN GENERAL.—Part A of title IV of the Congressional Budget Act of 1974 is amended by adding at the end the following new section:

''MACROECONOMIC IMPACT ANALYSIS OF MAJOR REVENUE LEGISLATION

''SEC. 407. (a) JOINT COMMITTEE ON TAXATION.—The Joint Committee on Taxation shall, to the extent practicable, prepare for each major revenue bill or resolution which is—

''(1) reported by the Committee on Ways and Means of the House of Representatives or the Committee on Finance of the Senate; or

''(2) considered on the floor of the House of Representatives or the Senate,

as a supplement to estimates prepared under section 402, a macroeconomic impact analysis of the budgetary effects of such bill or resolution for the 10 fiscal-year period beginning with the first fiscal year for which an estimate was prepared under section 402 and each of the next three 10 fiscal-year periods. To the extent practicable, the Joint Committee on Taxation's macroeconomic impact analysis shall be included in full as part of the Congressional Budget Office report accompanying such bill or resolution under section 402. If a macroeconomic impact analysis is not included as part of the Congressional Budget Office report relating to a major revenue bill or resolution, the Chairman of the Committee reporting the bill or resolution shall cause the analysis to be entered into the Congressional Record of the Senate and House of Representatives.

''(b) DEFINITIONS.—As used in this section:

''(1) MACROECONOMIC IMPACT ANALYSIS.—The term 'macroeconomic impact analysis' means—

''(A) an estimate of the changes in economic output, employment, interest rates, capital stock, and tax revenues expected to result from the revenue provisions in the proposal to which section 201(f) applies;

''(B) an estimate of revenue feedback expected to result from those revenue provisions; and

''(C) a statement identifying the critical assumptions and the source of data underlying that estimate, to the extent necessary to make the models comprehensible to academic and public policy analysts.

''(2) MAJOR REVENUE BILL OR RESOLUTION.—The term 'major revenue bill or resolution' means a bill, resolution, or conference report for which—

''(A) either—

''(i) the sum of the positive changes in revenues resulting from such measure (not including the impact of any timing shifts for the due date for estimated corporate income tax payments) for any fiscal year in the period for which an estimate is prepared under section 402; or

''(ii) the absolute value of the sum of the negative changes in revenues resulting from such measure (not including the impact of any timing shifts for the due date for estimated corporate income tax payments) for any fiscal year for which such an estimate is prepared,

is greater than

''(B) 0.25 percent of the current projected gross domestic product of the United States (as determined by the Bureau of Economic Analysis of the Department of Commerce) for such fiscal year.

''(3) REVENUE FEEDBACK.—The term 'revenue feedback' means changes in revenue resulting from changes in economic growth as the result of the enactment of any major revenue bill or resolution.''.

(b) CONFORMING AMENDMENT.—The table of contents set forth in section 1(b) of the Congressional Budget and Impoundment Control Act of 1974 is amended by inserting after the item relating to section 406 the following new item:

''Sec. 407. Macroeconomic impact analysis of major revenue legislation.''.

SA 3160. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. DISCLOSURE OF PUBLIC COMPANIES RECEIVING CERTAIN TAX BENEFITS.

(a) IN GENERAL.—Notwithstanding section 6103 of the Internal Revenue Code of 1986 or any other provision of law, the Secretary of the Treasury, or the Secretary's delegate, shall provide to administrator of the website established under the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note), for purposes of inclusion on such website, the information described in subsection (b) with respect to any corporation—

(1) the stock of which is publicly traded on an established securities market, and

(2) which is allowed an applicable tax benefit.

(b) INFORMATION INCLUDED.—The information described in this subsection is—

(1) the name of the corporation,

(2) the type of applicable tax benefit, and

(3) the amount of the applicable tax benefit.

(c) APPLICABLE TAX BENEFIT.—For purposes of this section, the term ''applicable tax benefit'' means, with respect to any taxpayer for any taxable year beginning after December 31, 2013, any credit, deduction, or other benefit allowed to the taxpayer by reason of an amendment made by—

(1) part II or part III of subtitle A of title I of this Act,

(2) subtitle B of title I of this Act, or

(3) section 107(b) of this Act.

SA 3161. Mr. TOOMEY (for himself, Mr. BURR, Mr. CORNYN, Mr. COATS, Ms. AYOTTE, Mr. MCCONNELL, Mr. ROBERTS, Mr. CRAPO, Mr. ALEXANDER, Mr. HATCH, Mr. ISAKSON, Ms. COLLINS, and Mr. ENZI) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—OTHER PROVISIONS

SEC. ____. REPEAL OF MEDICAL DEVICE TAX.

(a) IN GENERAL.—Chapter 32 is amended by striking subchapter E.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (a) of section 4221 is amended by striking the last sentence.

(2) Paragraph (2) of section 6416(b) is amended by striking the last sentence.

(c) CLERICAL AMENDMENT.—The table of subchapters for chapter 32 is amended by striking the item related to subchapter E.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to sales after the date of the enactment of this Act.

SA 3162. Mr. ENZI (for himself and Mr. BARRASSO) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—TAX RETURN DUE DATE SIMPLIFICATION AND MODERNIZATION

SEC. __01. SHORT TITLE.

This title may be cited as the ''Tax Return Due Date Simplification and Modernization Act of 2013''.

SEC. __02. NEW DUE DATE FOR PARTNERSHIP FORM 1065, S CORPORATION FORM 1120S, AND C CORPORATION FORM 1120.

(a) PARTNERSHIPS.—

(1) IN GENERAL.—Section 6072 is amended by adding at the end the following new subsection:

''(f) RETURNS OF PARTNERSHIPS.—Returns of partnerships under section 6031 made on the basis of the calendar year shall be filed on or before the 15th day of March following the close of the calendar year, and such returns made on the basis of a fiscal year shall be filed on or before the 15th day of the third month following the close of the fiscal year.''.

(2) CONFORMING AMENDMENT.—Section 6072(a) is amended by striking ''6017, or 6031'' and inserting ''or 6017''.

(b) S CORPORATIONS.—

(1) IN GENERAL.—So much of subsection (b) of 6072 as precedes the second sentence thereof is amended to read as follows:

''(b) RETURNS OF CERTAIN CORPORATIONS.—Returns of S corporations under sections 6012 and 6037 made on the basis of the calendar year shall be filed on or before the 31st day of March following the close of the calendar year, and such returns made on the basis of a fiscal year shall be filed on or before the last day of the third month following the close of the fiscal year.''.

(2) CONFORMING AMENDMENTS.—

(A) Section 1362(b) is amended—

(i) by striking ''15th'' each place it appears and inserting ''last'',

(ii) by striking ''2½'' each place it appears and inserting ''3'', and

(iii) by striking ''2 months and 15 days'' in paragraph (4) and inserting ''3 months''.

(B) Section 1362(d)(1)(C)(i) is amended by striking ''15th'' and inserting ''last''.

(C) Section 1362(d)(1)(C)(ii) is amended by striking ''such 15th day'' and inserting ''the last day of the 3d month thereof''.

(c) CONFORMING AMENDMENTS RELATING TO C CORPORATIONS.—

(1) Section 170(a)(2)(B) is amended by striking ''third month'' and inserting ''4th month''.

(2) Section 563 is amended by striking ''third month'' each place it appears and inserting ''4th month''.

(3) Section 1354(d)(1)(B)(i) is amended by striking ''3d month'' and inserting ''4th month''.

(4) Subsection (a) and (c) of section 6167 are each amended by striking ''third month'' and inserting ''4th month''.

(5) Section 6425(a)(1) is amended by striking ''third month'' and inserting ''4th month''.

(6) Subsections (b)(2)(A), (g)(3), and (h)(1) of section 6655 are each amended by striking ''3rd month'' and inserting ''4th month''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to returns for taxable years beginning after December 31, 2013.

SEC. __03. MODIFICATION OF DUE DATES BY REGULATION.

In the case of returns for taxable years beginning after December 31, 2013, the Secretary of the Treasury or the Secretary's delegate shall modify appropriate regulations to provide as follows:

(1) The maximum extension for the returns of partnerships filing Form 1065 shall be a 6-month period beginning on the due date for filing the return (without regard to any extensions).

(2) The maximum extension for the returns of trusts and estates filing Form 1041 shall be a 5½-month period beginning on the due date for filing the return (without regard to any extensions).

(3) The maximum extension for the returns of employee benefit plans filing Form 5500 shall be an automatic 3½-month period beginning on the due date for filing the return (without regard to any extensions).

(4) The maximum extension for the Forms 990 (series) returns of organizations exempt from income tax shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

(5) The maximum extension for the returns of organizations exempt from income tax that are required to file Form 4720 returns of excise taxes shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

(6) The maximum extension for the returns of trusts required to file Form 5227 shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

(7) The maximum extension for the returns of Black Lung Benefit Trusts required to file Form 6069 returns of excise taxes shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

(8) The maximum extension for a taxpayer required to file Form 8870 shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

(9) The due date of Form 3520–A, Annual Information Return of a Foreign Trust with a United States Owner, shall be the 15th day of the 4th month after the close of the trust's taxable year, and the maximum extension shall be a 6-month period beginning on such day.

(10) The due date of Form TD F 90–22.1 (relating to Report of Foreign Bank and Financial Accounts) shall be April 15 with a maximum extension for a 6-month period ending on October 15, and with provision for an extension under rules similar to the rules of 26 C.F.R. 1.6081–5. For any taxpayer required to file such form for the first time, the Secretary of the Treasury may waive any penalty for failure to timely request or file an extension.

(11) Taxpayers filing Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, shall be allowed to extend the time for filing such form separately from the income tax return of the taxpayer, for an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

SEC. __04. CORPORATIONS PERMITTED STATUTORY AUTOMATIC 6-MONTH EXTENSION OF INCOME TAX RETURNS.

(a) IN GENERAL.—Section 6081(b) is amended by striking ''3 months'' and inserting ''6 months''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to returns for taxable years beginning after December 31, 2013.

SA 3163. Mr. GRASSLEY (for himself and Mr. ROBERTS) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—OTHER PROVISIONS

SEC. __01. EXPANSION OF DECLARATORY JUDGMENT REMEDY TO TAX-EXEMPT ORGANIZATIONS.

(a) IN GENERAL.—Paragraph (1) of section 7428(a) is amended—

(1) in subparagraph (B) by inserting after ''509(a))'' the following: ''or as a private operating foundation (as defined in section 4942(j)(3))''; and

(2) by amending subparagraph (C) to read as follows:

''(C) with respect to the initial qualification or continuing qualification of an organization as an organization described in section 501(c) (other than paragraph (3)) or 501(d) which is exempt from tax under section 501(a), or''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to pleadings filed with respect to determinations (or requests for determinations) made after December 31, 2014.

SA 3164. Mr. JOHANNS submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 46, strike line 10 and all that follows through line 18.

SA 3165. Mr. HATCH (for himself, Mr. ALEXANDER, Mr. ENZI, Ms. COLLINS, Mr. COCHRAN, and Mr. CRAPO) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—REPEAL OF EMPLOYEE MANDATE

SEC. __ PROTECT JOB CREATION.

Sections 1513 and 1514 and subsections (e), (f), and (g) of section 10106 of the Patient Protection and Affordable Act (and the amendments made by such sections and subsections) are repealed and the Internal Revenue Code of 1986 shall be applied and administered as if such provisions and amendments had never been acted.

SA 3166. Mr. HATCH (for himself, Mr. ALEXANDER, Mr. COATS, Mr. THUNE, Ms. AYOTTE, Mr. MCCONNELL, Mr. ENZI, Ms. COLLINS, Mr. COCHRAN, and Mr. CRAPO) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—ELIMINATION OF INDIVIDUAL MANDATE

SEC. __01. RESTORING INDIVIDUAL LIBERTY.

Sections 1501 and 1502 and subsections (a), (b), (c), and (d) of section 10106 of the Patient Protection and Affordable Care Act (and the amendments made by such sections and subsections) are repealed and the Internal Revenue Code of 1986 shall be applied and administered as if such provisions and amendments had never been enacted.

SA 3167. Mr. TOOMEY (for himself, Mr. CASEY, Mr. CRAPO, and Mr. CARPER) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—OTHER PROVISIONS

SEC. __01. CLARIFICATION OF ORPHAN DRUG EXCEPTION TO ANNUAL FEE ON BRANDED PRESCRIPTION PHARMACEUTICAL MANUFACTURERS AND EMPLOYERS.

(a) IN GENERAL.—Paragraph (3) of section 9008(e) of the Patient Protection and Affordable Care Act (Public Law 111-148) is amended to read as follows:

''(3) EXCLUSION OF ORPHAN DRUG SALES.—

''(A) IN GENERAL.—The term 'branded prescription drug sales' shall not include sales of any drug or biological product—

''(i) with respect to which a credit was allowed for any taxable year under section 45C of the Internal Revenue Code of 1986; or

''(ii) which is approved or licensed by the Food and Drug Administration for marketing solely for 1 or more rare diseases or conditions.

''(B) LIMITATION.—Subparagraph (A) shall not apply with respect to any drug or biological product after the date on which the drug or biological product is approved or licensed by the Food and Drug Administration for marketing for any indication other than the treatment of a rare disease or condition.

''(C) RARE DISEASE OR CONDITION.—For purposes of this paragraph, the term 'rare disease or condition' has the meaning given such term under section 45C(d)(1) of the Internal Revenue Code of 1986, except that in the case of any drug or biological product that has not been designated under section 526 of the Federal Food, Drug, and Cosmetic Act for a particular indication, determinations under such section 45C(d)(1) shall be made on the basis of the facts and circumstances as of the date such drug or biological product is approved or licensed by the Food and Drug Administration for marketing for the treatment of such disease or condition.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to branded prescription drug sales after the date of the enactment of this Act.

SA 3168. Mr. ENZI submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

After section 157, insert the following:

SEC. 158. ADDITIONAL TAX CREDITS FOR QUALIFYING SUPERCRITICAL ADVANCED COAL PROJECTS.

(a) 30 PERCENT CREDIT PERCENTAGE.—Paragraph (3) of section 48A(a) is amended by inserting ''or (iv)'' after ''(iii)''.

(b) SUPERCRITICAL ADVANCED COAL-BASED GENERATION TECHNOLOGY PROJECT DEFINED.—Subsection (c) of section 48A is amended by adding at the end the following:

''(8) The term 'supercritical advanced coal-based generation technology project' means a qualifying advanced coal-based generation technology project which includes a coal-fired boiler that—

''(A) in lieu of the requirements under subsection (f)(1)(A)(ii), reaches an electricity generating efficiency of at least 36 percent, and

''(B) operates at a minimum pressure of 3,200 pounds per square inch.''.

(c) APPLICATION PERIOD FOR CERTIFICATION.—Subparagraph (A) of section 48A(d)(2) is amended by striking ''and'' at the end of clause (i), by striking the period at the end of clause (ii) and inserting '', and'', and by adding at the end the following:

''(iii) for an allocation from the dollar amount specified in paragraph (3)(B)(iv) during the 3-year period beginning at earlier of the termination of the period described in clause (ii) or the date prescribed by the Secretary.''.

(d) AGGREGATE CREDITS.—

(1) IN GENERAL.—Subparagraph (A) of section 48A(d)(3) is amended by striking ''$2,550,000,000'' and inserting ''$3,800,000,000''.

(2) SUPERCRITICAL ADVANCED COAL-BASED GENERATION TECHNOLOGY PROJECTS.—Subparagraph (B) of section 48A(d)(3)(B) is amended by striking ''and'' at the end of clause (ii), by striking the period at the end of clause (iii) and inserting '', and'', and by adding at the end the following:

''(iv) $1,250,000,000 for supercritical advanced coal-based generation technology projects the application for which is submitted during the period described in paragraph (2)(A)(iii).''.

(e) CARBON DIOXIDE SEQUESTER.—Subparagraph (G) of section 48A(e)(1) is amended by striking ''subsection (d)(2)(A)(ii)'' and inserting ''clause (ii) or (iii) of subsection (d)(2)(A)''.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after the date of the enactment of this Act under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SA 3169. Mr. ENZI (for himself, Mr. DURBIN, Mr. ALEXANDER, Ms. HEITKAMP, Mr. ROCKEFELLER, Mr. KING, Mr. CARDIN, Ms. LANDRIEU, Mr. FRANKEN, Mr. WHITEHOUSE, Mr. REED, Mr. MANCHIN, Mr. JOHNSON of South Dakota, Mr. BLUNT, Mr. UDALL of Colorado, and Ms. COLLINS) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE __—MARKETPLACE FAIRNESS

SEC. __01. SHORT TITLE.

This title may be cited as the ''Marketplace Fairness Act of 2013''.

SEC. __02. AUTHORIZATION TO REQUIRE COLLECTION OF SALES AND USE TAXES.

(a) STREAMLINED SALES AND USE TAX AGREEMENT.—Each Member State under the Streamlined Sales and Use Tax Agreement is authorized to require all sellers not qualifying for the small seller exception described in subsection (c) to collect and remit sales and use taxes with respect to remote sales sourced to that Member State pursuant to the provisions of the Streamlined Sales and Use Tax Agreement, but only if any changes to the Streamlined Sales and Use Tax Agreement made after the date of the enactment of this Act are not in conflict with the minimum simplification requirements in subsection (b)(2). A State may exercise authority under this title beginning 180 days after the State publishes notice of the State's intent to exercise the authority under this title, but no earlier than the first day of the calendar quarter that is at least 180 days after the date of the enactment of this Act.

(b) ALTERNATIVE.—A State that is not a Member State under the Streamlined Sales and Use Tax Agreement is authorized notwithstanding any other provision of law to require all sellers not qualifying for the small seller exception described in subsection (c) to collect and remit sales and use taxes with respect to remote sales sourced to that State, but only if the State adopts and implements the minimum simplification requirements in paragraph (2). Such authority shall commence beginning no earlier than the first day of the calendar quarter that is at least 6 months after the date that the State—

(1) enacts legislation to exercise the authority granted by this title—

(A) specifying the tax or taxes to which such authority and the minimum simplification requirements in paragraph (2) shall apply; and

(B) specifying the products and services otherwise subject to the tax or taxes identified by the State under subparagraph (A) to which the authority of this title shall not apply; and

(2) implements each of the following minimum simplification requirements:

(A) Provide—

(i) a single entity within the State responsible for all State and local sales and use tax administration, return processing, and audits for remote sales sourced to the State;

(ii) a single audit of a remote seller for all State and local taxing jurisdictions within that State; and

(iii) a single sales and use tax return to be used by remote sellers to be filed with the single entity responsible for tax administration.

A State may not require a remote seller to file sales and use tax returns any more frequently than returns are required for nonremote sellers or impose requirements on remote sellers that the State does not impose on nonremote sellers with respect to the collection of sales and use taxes under this title. No local jurisdiction may require a remote seller to submit a sales and use tax return or to collect sales and use taxes other than as provided by this paragraph.

(B) Provide a uniform sales and use tax base among the State and the local taxing jurisdictions within the State pursuant to paragraph (1).

(C) Source all remote sales in compliance with the sourcing definition set forth in section __04(7).

(D) Provide—

(i) information indicating the taxability of products and services along with any product and service exemptions from sales and use tax in the State and a rates and boundary database;

(ii) software free of charge for remote sellers that calculates sales and use taxes due on each transaction at the time the transaction is completed, that files sales and use tax returns, and that is updated to reflect rate changes as described in subparagraph (H); and

(iii) certification procedures for persons to be approved as certified software providers.

For purposes of clause (iii), the software provided by certified software providers shall be capable of calculating and filing sales and use taxes in all States qualified under this title.

(E) Relieve remote sellers from liability to the State or locality for the incorrect collection, remittance, or noncollection of sales and use taxes, including any penalties or interest, if the liability is the result of an error or omission made by a certified software provider.

(F) Relieve certified software providers from liability to the State or locality for the incorrect collection, remittance, or noncollection of sales and use taxes, including any penalties or interest, if the liability is the result of misleading or inaccurate information provided by a remote seller.

(G) Relieve remote sellers and certified software providers from liability to the State or locality for incorrect collection, remittance, or noncollection of sales and use taxes, including any penalties or interest, if the liability is the result of incorrect information or software provided by the State.

(H) Provide remote sellers and certified software providers with 90 days notice of a rate change by the State or any locality in the State and update the information described in subparagraph (D)(i) accordingly and relieve any remote seller or certified software provider from liability for collecting sales and use taxes at the immediately preceding effective rate during the 90-day notice period if the required notice is not provided.

(c) SMALL SELLER EXCEPTION.—A State is authorized to require a remote seller to collect sales and use taxes under this title only if the remote seller has gross annual receipts in total remote sales in the United States in the preceding calendar year exceeding $1,000,000. For purposes of determining whether the threshold in this section is met, the gross annual receipts from remote sales of 2 or more persons shall be aggregated if—

(1) such persons are related to the remote seller within the meaning of subsections (b) and (c) of section 267 or section 707(b)(1) of the Internal Revenue Code of 1986; or

(2) such persons have 1 or more ownership relationships and such relationships were designed with a principal purpose of avoiding the application of these rules.

SEC. __03. LIMITATIONS.

(a) IN GENERAL.—Nothing in this title shall be construed as—

(1) subjecting a seller or any other person to franchise, income, occupation, or any other type of taxes, other than sales and use taxes;

(2) affecting the application of such taxes; or

(3) enlarging or reducing State authority to impose such taxes.

(b) NO EFFECT ON NEXUS.—This title shall not be construed to create any nexus or alter the standards for determining nexus between a person and a State or locality.

(c) NO EFFECT ON SELLER CHOICE.—Nothing in this title shall be construed to deny the ability of a remote seller to deploy and utilize a certified software provider of the seller's choice.

(d) LICENSING AND REGULATORY REQUIREMENTS.—Nothing in this title shall be construed as permitting or prohibiting a State from—

(1) licensing or regulating any person;

(2) requiring any person to qualify to transact intrastate business;

(3) subjecting any person to State or local taxes not related to the sale of products or services; or

(4) exercising authority over matters of interstate commerce.

(e) NO NEW TAXES.—Nothing in this title shall be construed as encouraging a State to impose sales and use taxes on any products or services not subject to taxation prior to the date of the enactment of this Act.

(f) NO EFFECT ON INTRASTATE SALES.—The provisions of this title shall apply only to remote sales and shall not apply to intrastate sales or intrastate sourcing rules. States granted authority under section __02(a) shall comply with all intrastate provisions of the Streamlined Sales and Use Tax Agreement.

(g) NO EFFECT ON MOBILE TELECOMMUNICATIONS SOURCING ACT.—Nothing in this title shall be construed as altering in any manner or preempting the Mobile Telecommunications Sourcing Act (4 U.S.C. 116–126).

SEC. __04. DEFINITIONS AND SPECIAL RULES.

In this title:

(1) CERTIFIED SOFTWARE PROVIDER.—The term ''certified software provider'' means a person that—

(A) provides software to remote sellers to facilitate State and local sales and use tax compliance pursuant to section __02(b)(2)(D)(ii); and

(B) is certified by a State to so provide such software.

(2) LOCALITY; LOCAL.—The terms ''locality'' and ''local'' refer to any political subdivision of a State.

(3) MEMBER STATE.—The term ''Member State''—

(A) means a Member State as that term is used under the Streamlined Sales and Use Tax Agreement as in effect on the date of the enactment of this Act; and

(B) does not include any associate member under the Streamlined Sales and Use Tax Agreement.

(4) PERSON.—The term ''person'' means an individual, trust, estate, fiduciary, partnership, corporation, limited liability company, or other legal entity, and a State or local government.

(5) REMOTE SALE.—The term ''remote sale'' means a sale into a State, as determined under the sourcing rules under paragraph (7), in which the seller would not legally be required to pay, collect, or remit State or local sales and use taxes unless provided by this title.

(6) REMOTE SELLER.—The term ''remote seller'' means a person that makes remote sales in the State.

(7) SOURCED.—For purposes of a State granted authority under section __02(b), the location to which a remote sale is sourced refers to the location where the product or service sold is received by the purchaser, based on the location indicated by instructions for delivery that the purchaser furnishes to the seller. When no delivery location is specified, the remote sale is sourced to the customer's address that is either known to the seller or, if not known, obtained by the seller during the consummation of the transaction, including the address of the customer's payment instrument if no other address is available. If an address is unknown and a billing address cannot be obtained, the remote sale is sourced to the address of the seller from which the remote sale was made. A State granted authority under section __02(a) shall comply with the

sourcing provisions of the Streamlined Sales and Use Tax Agreement.

(8) STATE.—The term ''State'' means each of the several States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, the Commonwealth of the Northern Mariana Islands, and any other territory or possession of the United States, and any tribal organization (as defined in section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450b)).

(9) STREAMLINED SALES AND USE TAX AGREEMENT.—The term ''Streamlined Sales and Use Tax Agreement'' means the multi-State agreement with that title adopted on November 12, 2002, as in effect on the date of the enactment of this Act and as further amended from time to time.

SEC. _05. SEVERABILITY.

If any provision of this title or the application of such provision to any person or circumstance is held to be unconstitutional, the remainder of this title and the application of the provisions of such to any person or circumstance shall not be affected thereby.

SEC. _06. PREEMPTION.

Except as otherwise provided in this title, this title shall not be construed to preempt or limit any power exercised or to be exercised by a State or local jurisdiction under the law of such State or local jurisdiction or under any other Federal law.

SA 3170. Mr. TOOMEY (for himself, Mr. LEE, and Mr. FLAKE) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Beginning on page 47, strike line 10 and all that follows through page 53, line 3.

Beginning on page 56, strike line 4 and all that follows through page 59, line 4.

Beginning on page 59, strike line 7 and all that follows through page 60, line 2.

SA 3171. Mr. TOOMEY submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 23, strike line 5 and all that follows through line 21 and insert the following:

(a) PERMANENT EXTENSION.—Section 45P is amended by striking subsection (f).

(b) EXPANSION OF CREDIT.—

(1) EXPANSION TO 100 PERCENT OF ELIGIBLE DIFFERENTIAL WAGE PAYMENTS.—Subsection (a) of section 45P is amended by striking ''20 percent of''.

(2) ADJUSTMENT FOR INFLATION.—Subsection (b) of section 45P is amended by adding at the end the following new paragraph:

''(4) ADJUSTMENT FOR INFLATION.—In the case of any taxable year beginning after 2014, the $20,000 amount in paragraph (1) shall be increased by an amount equal to—

''(A) such dollar amount, multiplied by

''(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting 'calendar year 2013' for 'calendar year 1992' in subparagraph (B) thereof.

If the amount as increased under the preceding sentence is not a multiple of $100, such amount shall be rounded to the nearest multiple of $100.''.

(3) APPLICABILITY TO ALL EMPLOYERS.—

(A) IN GENERAL.—Subsection (a) of section 45P, as amended by paragraph (1), is amended by striking ''eligible small business employer'' and inserting ''eligible employer''.

(B) CONFORMING AMENDMENTS.—Paragraph (3) of section 45P(b) is amended—

(i) in subparagraph (A)—

(I) by striking ''eligible small business employer'' and inserting ''eligible employer'', and

(II) by striking ''any employer which'' and all that follows and inserting ''any employer which, under a written plan of the employer, provides eligible differential wage payments to every qualified employee of the employer.'', and

(ii) by striking ''ELIGIBLE SMALL BUSINESS EMPLOYER'' in the heading and inserting ''ELIGIBLE EMPLOYER''.

SA 3172. Mr. TOOMEY submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. _01. PROHIBITION ON USE OF WAIVER THREATENING BALD EAGLES.

(a) IN GENERAL.—Subsection (e) of section 45 is amended by adding at the end the following new paragraph:

''(12) PROTECTION OF BALD EAGLES.—

''(A) IN GENERAL.—Sales shall be taken into account under this section only with respect to electricity produced by a taxpayer who does not have in effect a waiver granted by the Federal government or any agency or instrumentality thereof from any Federal law or provision thereof protecting the life, well-being, or habitat of the bald eagle.

''(B) RECAPTURE OF BENEFIT.—In the case of any taxpayer—

''(i) who has in effect a waiver described in subparagraph (A) as of the date of the enactment of this paragraph, and

''(ii) who has claimed the credit under section 38 by reason of this section for any preceding taxable year,

the tax imposed under subtitle A on the taxpayer for the taxable year that includes such date of enactment shall be increased by so much of such credit as was allowed under section 38, and the general business carryforwards under section 39 shall be adjusted so as to recapture the portion of such credit which is equal to such amount.

''(C) RENUNCIATION OF WAIVER.—Any taxpayer to whom subparagraph (B) would otherwise apply (but for the second sentence of this subparagraph) may elect to renounce in writing the waiver described in subparagraph (A). If such renunciation is made to the Secretary and to the appropriate Federal officer of the agency that issued such waiver not later than 12 months after the date of the enactment of this paragraph, such taxpayer shall be exempt from the increase in tax under subparagraph (B).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to electricity produced and sold after the date of the enactment of this Act.

SA 3173. Mr. ROBERTS submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. _01. REPEAL OF DISTRIBUTIONS FOR MEDICINE QUALIFIED ONLY IF FOR PRESCRIBED DRUG OR INSULIN.

Section 9003 of the Patient Protection and Affordable Care Act (Public Law 111–148) and the amendments made by such section are repealed, and the Internal Revenue Code of 1986 shall be applied as if such section, and amendments, had never been enacted.

SA 3174. Mr. TOOMEY (for himself, Mr. BURR, Mr. CORNYN, Mr. CRAPO, Mr. COATS, Ms. AYOTTE, Mr. MCCONNELL, Mr. ALEXANDER, Mr. ROBERTS, Mr. ISAKSON, Ms. COLLINS, Mr. ENZI, and Mr. HATCH) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. _____. REPEAL OF MEDICAL DEVICE TAX.

(a) IN GENERAL.—Chapter 32 is amended by striking subchapter E.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (a) of section 4221 is amended by striking the last sentence.

(2) Paragraph (2) of section 6416(b) is amended by striking the last sentence.

(c) CLERICAL AMENDMENT.—The table of subchapters for chapter 32 is amended by striking the item related to subchapter E.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to sales after the date of the enactment of this Act.

SA 3175. Mr. MENENDEZ submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page __, between lines __ and __, insert the following:

(c) SPECIAL RULE FOR CERTAIN FACILITIES.—Section 45(e) is amended by adding at the end the following new paragraph:

''(12) SPECIAL RULE FOR CERTAIN QUALIFIED FACILITIES.—

''(A) IN GENERAL.—In the case of a qualified facility described in paragraph (3) or (7) of subsection (d) and placed in service before the date of the enactment of this paragraph, subsection (a)(2)(A)(ii) shall be applied by substituting 'the period beginning after December 31, 2013, and ending before January 1, 2016' for 'the 10-year period beginning on the date the facility was originally placed in service'.

''(B) LIMITATION.—No credit shall be allowed under subsection (a) by reason of subparagraph (A) with respect to electricity produced and sold at a facility during any period which, when aggregated with all other periods for which a credit is allowed under this section with respect to electricity produced and sold at such facility, is in excess of 10 years.''.

SA 3176. Mr. KIRK submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. SHIFT IN THE COLLECTION OF THE PAYMENT FOR THE TRANSITIONAL REINSURANCE PROGRAM.

(a) IN GENERAL.—Section 1341(b) of the Patient Protection and Affordable Care Act (42 U.S.C. 18061(b)) is amended—

(1) in paragraph (1)—

(A) in subparagraph (A)—

(i) by inserting ''beginning on January 1, 2018,'' after ''required to make payments''; and

(ii) by striking ''any plan year beginning in the 3-year period'' and all that follows through the end and inserting ''payments made under subparagraph (C) (as specified in paragraph (3));''

(B) in subparagraph (B), by striking ''and uses'' and all that follows through the period and inserting ''; and' '' and

(C) by adding at the end the following:

''(C) the applicable reinsurance entity makes reinsurance payments to health insurance issuers described in subparagraph (A) that cover high risk individuals in the individual market (excluding grandfathered health plans) for any plan year beginning in the 3-year period beginning January 1, 2014, in an aggregate amount of up to the total of the aggregate contribution amounts described in paragraph (3)(B)(iv), subject to paragraph (4).'';

(2) in paragraph (2), by striking ''paragraph (1)(B)'' and inserting ''paragraph (1)(C)'';

(3) in paragraph (3)—

(A) in subparagraph (A), by striking ''2014'' and inserting ''2018''; and

(B) in subparagraph (B)—

(i) in clause (ii), by striking ''administrative'' and inserting ''operational'';

(ii) by redesignating clauses (iii) and (iv) as clauses (iv) and (v), respectively;

(iii) by inserting after clause (ii), the following:

''(iii) the aggregate contribution amount for all States shall be based on the total amount of reinsurance payments made under paragraph (1)(C);'';

(iv) by striking clause (iv), as so redesignated, and inserting the following:

''(iv) the aggregate contribution amount collected under clause (iii) shall, without regard to amounts described in clause (ii), be limited to $10,000,000,000 based on the plan years beginning in 2014, $6,000,000,000 based on the plan years beginning in 2015, and $4,000,000,000 based on the plan years beginning in 2016;'';

(v) in clause (v), as so redesignated, by striking ''clause (iii)'' each place that such term appears and inserting ''clause (iv)'';

(vi) by inserting after clause (v), the following:

''(vi) in addition to the contribution amounts under clauses (iii), (iv), and (v), each issuer's contribution amount—

''(I) shall reflect its proportionate share of an additional $20,300,000 for operational expenses for reinsurance payments for calendar year 2014 and for reinsurance collections for calendar year 2018;

''(II) shall reflect its proportionate share of operational expenses for reinsurance payments for calendar year 2015 and for reinsurance collections for calendar year 2019; and

''(III) shall reflect its proportionate share of operational expenses for reinsurance payments for calendar year 2016 and for reinsurance collections for calendar year 2020; and

''(vii) collection of the contribution amounts provided for in clauses (ii) through (vi) shall be initiated—

''(I) for calendar year 2014, not earlier than January 1, 2018;

''(II) for calendar year 2015, not earlier than January 1, 2019; and

''(III) for calendar year 2016, not earlier than January 1, 2020.'';

(4) in paragraph (4)—

(A) in subparagraph (A)—

(i) by striking ''contribution amounts collected for any calendar year'' and inserting ''amount provided under paragraph (5) for reinsurance payments described in paragraph (1)(C)''; and

(ii) by striking ''; and'' and inserting a period;

(B) by striking subparagraph (B);

(C) by striking ''that—'' and all that follows through ''the contribution'' in subparagraph (A) and inserting ''that the contribution''; and

(D) in the flush matter at the end, by striking ''paragraph (3)(B)(iv)'' and inserting the following: ''paragraph (3)(B)(v) and any amounts collected under clauses (ii) of paragraph (3)(B) that, when combined with the funding provided for under paragraph (5), exceed the aggregate amount permitted for making the reinsurance payments described in paragraph (1)(C) and to fund the operational expenses of applicable reinsurance entities,''; and

(5) by adding at the end the following:

''(5) FUNDING.—To carry out this section, there is appropriated, out of any money in the Treasury not otherwise appropriated, an amount equal to the aggregate amount to be collected for plan years beginning in 2014 set forth in paragraph (3)(B)(iv) for reinsurance payments described in paragraph (1)(C), and an amount equal to the contribution amounts set forth in paragraph (3)(B)(vi) to fund operational expenses of applicable reinsurance entities.''.

(b) RULE OF CONSTRUCTION.—Nothing in the amendments made by this section shall be construed to increase the amount of payments to be collected under subsection (b)(1)(A) or to decrease the amount of the reinsurance payments to be made under subsection (b)(1)(C) of section 1341 of the Patient Protection and Affordable Care Act (42 U.S.C. 18061).

(c) MEDICAL LOSS RATIO.—The Secretary of Health and Human Services shall promulgate regulations or guidance to ensure that health insurance issuers reflect changes made in section 1341 of the Patient Protection and Affordable Care Act with section 2718 of the Public Health Service Act (42 U.S.C.1 300gg-18) and sections 1342 and 1312(c) of the Patient Protection and Affordable Care Act (42 U.S.C. 18063 and 18032(c)).

SA 3177. Mr. CARDIN (for himself, Mr. ROBERTS, Mr. THUNE, Mr. MORAN, Mr. WHITEHOUSE, Mr. CRAPO, Mr. BLUNT, Ms. COLLINS, Mr. LEAHY, Ms. LANDRIEU, Mr. FRANKEN, Mr. SANDERS, Ms. STABENOW, Mr. BROWN, and Mr. JOHNSON of South Dakota) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—PROMOTION AND EXPANSION OF PRIVATE EMPLOYEE OWNERSHIP ACT OF 2014

SEC. __01. SHORT TITLE.

This title may be cited as the ''Promotion and Expansion of Private Employee Ownership Act of 2014''.

SEC. __02. FINDINGS.

Congress finds that—

(1) on January 1, 1998—nearly 25 years after the Employee Retirement Income Security Act of 1974 was enacted and the employee stock ownership plan (hereafter in this section referred to as an ''ESOP'') was created—employees were first permitted to be owners of subchapter S corporations pursuant to the Small Business Job Protection Act of 1996 (Public Law 104–188);

(2) with the passage of the Taxpayer Relief Act of 1997 (Public Law 105–34), Congress designed incentives to encourage businesses to become ESOP-owned S corporations;

(3) since that time, several thousand companies have become ESOP-owned S corporations, creating an ownership interest for several million Americans in companies in every State in the country, in industries ranging from heavy manufacturing to technology development to services;

(4) while estimates show that 40 percent of working Americans have no formal retirement account at all, every United States worker who is an employee-owner of an S corporation company through an ESOP has a valuable qualified retirement savings account;

(5) recent studies have shown that employees of ESOP-owned S corporations enjoy greater job stability than employees of comparable companies;

(6) studies also show that employee-owners of S corporation ESOP companies have amassed meaningful retirement savings through their S ESOP accounts that will give them the means to retire with dignity;

(7) under the Small Business Act (15 U.S.C. 631 et seq.) and the regulations promulgated by the Administrator of the Small Business Administration, a small business concern that was eligible under the Small Business Act for the numerous preferences of the Act is denied treatment as a small business concern after an ESOP acquires more than 49

percent of the business, even if the number of employees, the revenue of the small business concern, and the racial, gender, or other criteria used under the Act to determine whether the small business concern is eligible for benefits under the Act remain the same, solely because of the acquisition by the ESOP; and

(8) it is the goal of Congress to both preserve and foster employee ownership of S corporations through ESOPs.

SEC. __03. DEFERRAL OF TAX FOR CERTAIN SALES OF EMPLOYER STOCK TO EMPLOYEE STOCK OWNERSHIP PLAN SPONSORED BY S CORPORATION.

(a) IN GENERAL.—Subparagraph (A) of section 1042(c)(1) of the Internal Revenue Code of 1986 (defining qualified securities) is amended by striking ''domestic C corporation'' and inserting ''domestic corporation''.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to sales after the date of the enactment of this Act.

SEC. __04. DEPARTMENT OF TREASURY TECHNICAL ASSISTANCE OFFICE.

(a) ESTABLISHMENT REQUIRED.—Before the end of the 90-day period beginning on the date of enactment of this Act, the Secretary of Treasury shall establish the S Corporation Employee Ownership Assistance Office to foster increased employee ownership of S corporations.

(b) DUTIES OF THE OFFICE.—The S Corporation Employee Ownership Assistance Office shall provide—

(1) education and outreach to inform companies and individuals about the possibilities and benefits of employee ownership of S corporations; and

(2) technical assistance to assist S corporations in sponsoring employee stock ownership plans.

SEC. __05. SMALL BUSINESS AND EMPLOYEE STOCK OWNERSHIP.

(a) IN GENERAL.—The Small Business Act (15 U.S.C. 631 et seq.) is amended—

(1) by redesignating section 47 as section 48; and

(2) by inserting after section 46 the following:

''SEC. 47. EMPLOYEE STOCK OWNERSHIP PLANS.

''(a) DEFINITIONS.—In this section—

''(1) the term 'ESOP' means an employee stock ownership plan, as defined in section 4975(e)(7) of the Internal Revenue Code of 1986, as amended; and

''(2) the term 'ESOP business concern' means a business concern that was a small business concern eligible for a loan or to participate in a contracting assistance or business development program under this Act before the date on which more than 49 percent of the business concern was acquired by an ESOP.

''(b) CONTINUED ELIGIBILITY.—In determining whether an ESOP business concern qualifies as a small business concern for purposes of a loan, preference, or other program under this Act, each ESOP participant shall be treated as directly owning his or her proportionate share of the stock in the ESOP business concern owned by the ESOP.''.

(b) EFFECTIVE DATE.—The amendments made by this section shall take effect on January 1 of the first calendar year beginning after the date of the enactment of this Act.

SA 3178. Ms. LANDRIEU submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 56, between lines 23 and 24, insert the following:

(3) INCLUSION OF LIQUID DERIVED FROM NATURAL GAS.—Subparagraph (E) of section 6426(d)(2) is amended to read as follows:

''(E) any liquid fuel—

''(i) which meets the requirements of paragraph (4) and which is derived from coal (including peat) through the Fischer-Tropsch process, or

''(ii) which is derived from natural gas through such process,''.

SA 3179. Mr. GRASSLEY (for himself and Mr. NELSON) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS

SEC. __01. CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS.

(a) EMPLOYMENT TAXES.—Chapter 25 is amended by adding at the end the following new section:

''SEC. 3511. CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS.

''(a) GENERAL RULES.—For purposes of the taxes, and other obligations, imposed by this subtitle—

''(1) a certified professional employer organization shall be treated as the employer (and no other person shall be treated as the employer) of any work site employee performing services for any customer of such organization, but only with respect to remuneration remitted by such organization to such work site employee, and

''(2) exclusions, definitions, and other rules which are based on the type of employer and which would (but for paragraph (1)) apply shall apply with respect to such taxes imposed on such remuneration.

''(b) SUCCESSOR EMPLOYER STATUS.—For purposes of sections 3121(a)(1), 3231(e)(2)(C), and 3306(b)(1)—

''(1) a certified professional employer organization entering into a service contract with a customer with respect to a work site employee shall be treated as a successor employer and the customer shall be treated as a predecessor employer during the term of such service contract, and

''(2) a customer whose service contract with a certified professional employer organization is terminated with respect to a work site employee shall be treated as a successor employer and the certified professional employer organization shall be treated as a predecessor employer.

''(c) LIABILITY OF CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATION.—Solely for purposes of its liability for the taxes, and other obligations, imposed by this subtitle—

''(1) a certified professional employer organization shall be treated as the employer of any individual (other than a work site employee or a person described in subsection (f)) who is performing services covered by a contract meeting the requirements of section 7705(e)(2), but only with respect to remuneration remitted by such organization to such individual, and

''(2) exclusions, definitions, and other rules which are based on the type of employer and which would (but for paragraph (1)) apply shall apply with respect to such taxes imposed on such remuneration.

''(d) TREATMENT OF CREDITS.—

''(1) IN GENERAL.—For purposes of any credit specified in paragraph (2)—

''(A) such credit with respect to a work site employee performing services for the customer applies to the customer, not the certified professional employer organization,

''(B) the customer, and not the certified professional employer organization, shall take into account wages and employment taxes—

''(i) paid by the certified professional employer organization with respect to the work site employee, and

''(ii) for which the certified professional employer organization receives payment from the customer, and

''(C) the certified professional employer organization shall furnish the customer with any information necessary for the customer to claim such credit.

''(2) CREDITS SPECIFIED.—A credit is specified in this paragraph if such credit is allowed under—

''(A) section 41 (credit for increasing research activity),

''(B) section 45A (Indian employment credit),

''(C) section 45B (credit for portion of employer social security taxes paid with respect to employee cash tips),

''(D) section 45C (clinical testing expenses for certain drugs for rare diseases or conditions),

''(E) section 45R (employee health insurance expenses of small employers),

''(F) section 51 (work opportunity credit),

''(G) section 1396 (empowerment zone employment credit),

''(H) 1400(d) (DC Zone employment credit),

''(I) Section 1400H (renewal community employment credit), and

''(J) any other section as provided by the Secretary.

''(e) SPECIAL RULE FOR RELATED PARTY.—This section shall not apply in the case of a customer which bears a relationship to a certified professional employer organization described in section 267(b) or 707(b). For purposes of the preceding sentence, such sections shall be applied by substituting '10 percent' for '50 percent'.

''(f) SPECIAL RULE FOR CERTAIN INDIVIDUALS.—For purposes of the taxes imposed under this subtitle, an individual with net earnings from self-employment derived from the customer's trade or business is not a work site employee with respect to remuneration paid by a certified professional employer organization.

''(g) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section.''.

(b) CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATION DEFINED.—Chapter 79 is amended by adding at the end the following new section:

''SEC. 7705. CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS DEFINED.

''(a) IN GENERAL.—For purposes of this title, the term 'certified professional employer organization' means a person who has been certified by the Secretary for purposes of section 3511 as meeting the requirements of subsection (b).

''(b) GENERAL REQUIREMENTS.—A person meets the requirements of this subsection if such person—

''(1) demonstrates that such person (and any owner, officer, and such other persons as may be specified in regulations) meets such requirements as the Secretary shall establish with respect to tax status, background, experience, business location, and annual financial audits,

''(2) computes its taxable income using an accrual method of accounting unless the Secretary approves another method,

''(3) agrees that it will satisfy the bond and independent financial review requirements of subsection (c) on an ongoing basis,

''(4) agrees that it will satisfy such reporting obligations as may be imposed by the Secretary,

''(5) agrees to verify on such periodic basis as the Secretary may prescribe that it continues to meet the requirements of this subsection, and

''(6) agrees to notify the Secretary in writing within such time as the Secretary may prescribe of any change that materially affects whether it continues to meet the requirements of this subsection.

''(c) BOND AND INDEPENDENT FINANCIAL REVIEW REQUIREMENTS.—

''(1) IN GENERAL.—An organization meets the requirements of this paragraph if such organization—

''(A) meets the bond requirements of paragraph (2), and

''(B) meets the independent financial review requirements of paragraph (3).

''(2) BOND.—

''(A) IN GENERAL.—A certified professional employer organization meets the requirements of this paragraph if the organization has posted a bond for the payment of taxes under subtitle C (in a form acceptable to the Secretary) in an amount at least equal to the amount specified in subparagraph (B).

''(B) AMOUNT OF BOND.—For the period April 1 of any calendar year through March 31 of the following calendar year, the amount of the bond required is equal to the greater of—

''(i) 5 percent of the organization's liability under section 3511 for taxes imposed by subtitle C during the preceding calendar year (but not to exceed $1,000,000), or

''(ii) $50,000.

''(3) INDEPENDENT FINANCIAL REVIEW REQUIREMENTS.—A certified professional employer organization meets the requirements of this paragraph if such organization—

''(A) has, as of the most recent review date, caused to be prepared and provided to the Secretary (in such manner as the Secretary may prescribe) an opinion of an independent certified public accountant that the certified professional employer organization's financial statements are presented fairly in accordance with generally accepted accounting principles, and

''(B) provides, not later than the last day of the second month beginning after the end of each calendar quarter, to the Secretary from an independent certified public accountant an assertion regarding Federal employment tax payments and an examination level attestation on such assertion.

Such assertion shall state that the organization has withheld and made deposits of all taxes imposed by chapters 21, 22, and 24 of the Internal Revenue Code in accordance with regulations imposed by the Secretary for such calendar quarter and such examination level attestation shall state that such assertion is fairly stated, in all material respects.

''(4) CONTROLLED GROUP RULES.—For purposes of the requirements of paragraphs (2) and (3), all professional employer organizations that are members of a controlled group within the meaning of sections 414(b) and (c) shall be treated as a single organization.

''(5) FAILURE TO FILE ASSERTION AND ATTESTATION.—If the certified professional employer organization fails to file the assertion and attestation required by paragraph (3) with respect to any calendar quarter, then the requirements of paragraph (3) with respect to such failure shall be treated as not satisfied for the period beginning on the due date for such attestation.

''(6) REVIEW DATE.—For purposes of paragraph (3)(A), the review date shall be 6 months after the completion of the organization's fiscal year.

''(d) SUSPENSION AND REVOCATION AUTHORITY.—The Secretary may suspend or revoke a certification of any person under subsection (b) for purposes of section 3511 if the Secretary determines that such person is not satisfying the representations or requirements of subsections (b) or (c), or fails to satisfy applicable accounting, reporting, payment, or deposit requirements.

''(e) WORK SITE EMPLOYEE.—For purposes of this title—

''(1) IN GENERAL.—The term 'work site employee' means, with respect to a certified professional employer organization, an individual who—

''(A) performs services for a customer pursuant to a contract which is between such customer and the certified professional employer organization and which meets the requirements of paragraph (2), and

''(B) performs services at a work site meeting the requirements of paragraph (3).

''(2) SERVICE CONTRACT REQUIREMENTS.—A contract meets the requirements of this paragraph with respect to an individual performing services for a customer if such contract is in writing and provides that the certified professional employer organization shall—

''(A) assume responsibility for payment of wages to such individual, without regard to the receipt or adequacy of payment from the customer for such services,

''(B) assume responsibility for reporting, withholding, and paying any applicable taxes under subtitle C, with respect to such individual's wages, without regard to the receipt or adequacy of payment from the customer for such services,

''(C) assume responsibility for any employee benefits which the service contract may require the organization to provide, without regard to the receipt or adequacy of payment from the customer for such services,

''(D) assume responsibility for hiring, firing, and recruiting workers in addition to the customer's responsibility for hiring, firing and recruiting workers,

''(E) maintain employee records relating to such individual, and

''(F) agree to be treated as a certified professional employer organization for purposes of section 3511 with respect to such individual.

''(3) WORK SITE COVERAGE REQUIREMENT.—The requirements of this paragraph are met with respect to an individual if at least 85 percent of the individuals performing services for the customer at the work site where such individual performs services are subject to 1 or more contracts with the certified professional employer organization which meet the requirements of paragraph (2) (but not taking into account those individuals who are excluded employees within the meaning of section 414(q)(5)).

''(f) DETERMINATION OF EMPLOYMENT STATUS.—Except to the extent necessary for purposes of section 3511, nothing in this section shall be construed to affect the determination of who is an employee or employer for purposes of this title.

''(g) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section.''.

(c) CONFORMING AMENDMENTS.—

(1) Section 3302 is amended by adding at the end the following new subsection:

''(h) TREATMENT OF CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS.—If a certified professional employer organization (as defined in section 7705), or a customer of such organization, makes a contribution to the State's unemployment fund with respect to a work site employee, such organization shall be eligible for the credits available under this section with respect to such contribution.''.

(2) Section 3303(a) is amended—

(A) by striking the period at the end of paragraph (3) and inserting ''; and'' and by inserting after paragraph (3) the following new paragraph:

''(4) if the taxpayer is a certified professional employer organization (as defined in section 7705) that is treated as the employer under section 3511, such certified professional employer organization is permitted to collect and remit, in accordance with paragraphs (1), (2), and (3), contributions during the taxable year to the State unemployment fund with respect to a work site employee.'', and

(B) in the last sentence—

(i) by striking ''paragraphs (1), (2), and (3)'' and inserting ''paragraphs (1), (2), (3), and (4)'', and

(ii) by striking ''paragraph (1), (2), or (3)'' and inserting ''paragraph (1), (2), (3), or (4)''.

(3) Section 6053(c) is amended by adding at the end the following new paragraph:

''(8) CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS.—For purposes of any report required by this subsection, in the case of a certified professional employer organization that is treated under section 3511 as the employer of a work site employee, the customer with respect to whom a work site employee performs services shall be the employer for purposes of reporting under this section and the certified professional employer organization shall furnish to the customer any information necessary to complete such reporting no later than such time as the Secretary shall prescribe.''.

(d) CLERICAL AMENDMENTS.—

(1) The table of sections for chapter 25 is amended by adding at the end the following new item:

''Sec. 3511. Certified professional employer organizations.''.

(2) The table of sections for chapter 79 is amended by inserting after the item relating to section 7704 the following new item:

''Sec. 7705. Certified professional employer organizations defined.''.

(e) REPORTING REQUIREMENTS AND OBLIGATIONS.—The Secretary of the Treasury shall develop such reporting and recordkeeping rules, regulations, and procedures as the Secretary determines necessary or appropriate to ensure compliance with the amendments made by this section with respect to entities applying for certification as certified professional employer organizations or entities that have been so certified. Such rules shall include—

(1) notification of the Secretary in the case of the commencement or termination of a service contract described in section 7705(e)(2) of the Internal Revenue Code of 1986 between such a person and a customer, and the employer identification number of such customer, and

(2) such other information as the Secretary determines is essential to promote compliance with respect to the credits identified in section 3511(d) of such Code, and

shall be designed in a manner which streamlines, to the extent possible, the application

of requirements of such amendments, the exchange of information between a certified professional employer organization and its customers, and the reporting and recordkeeping obligations of the certified professional employer organization.

(f) USER FEES.—Subsection (b) of section 7528 is amended by adding at the end the following new paragraph:

''(4) CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS.—The annual fee charged under the program in connection with the ongoing certification by the Secretary of a professional employer organization under section 7705 shall not exceed $1,000.''.

(g) EFFECTIVE DATES.—

(1) IN GENERAL.—The amendments made by this section shall apply with respect to wages for services performed on or after January 1 of the first calendar year beginning more than 12 months after the date of the enactment of this Act.

(2) CERTIFICATION PROGRAM.—The Secretary of the Treasury shall establish the certification program described in section 7705(b) of the Internal Revenue Code of 1986, as added by subsection (b), not later than 6 months before the effective date determined under paragraph (1).

(h) NO INFERENCE.—Nothing contained in this section or the amendments made by this section shall be construed to create any inference with respect to the determination of who is an employee or employer—

(1) for Federal tax purposes (other than the purposes set forth in the amendments made by this section), or

(2) for purposes of any other provision of law.

SA 3180. Mr. COONS (for himself, Mr. MORAN, Ms. STABENOW, Ms. MURKOWSKI, and Ms. COLLINS) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—MASTER LIMITED PARTNERSHIPS

SEC. __01. SHORT TITLE.

This title may be cited as the ''Master Limited Partnerships Parity Act''.

SEC. __02. EXTENSION OF PUBLICLY TRADED PARTNERSHIP OWNERSHIP STRUCTURE TO ENERGY POWER GENERATION PROJECTS, TRANSPORTATION FUELS, AND RELATED ENERGY ACTIVITIES.

(a) IN GENERAL.—Subparagraph (E) of section 7704(d)(1) is amended—

(1) by striking ''income and gains derived from the exploration'' and inserting ''income and gains derived from the following:

''(i) MINERALS, NATURAL RESOURCES, ETC.—The exploration'',

(2) by inserting ''or'' before ''industrial source'',

(3) by inserting a period after ''carbon dioxide'', and

(4) by striking '', or the transportation or storage'' and all that follows and inserting the following:

''(ii) RENEWABLE ENERGY.—The generation of electric power exclusively utilizing any resource described in section 45(c)(1) or energy property described in section 48 (determined without regard to any termination date), or in the case of a facility described in paragraph (3) or (7) of section 45(d) (determined without regard to any placed in service date or date by which construction of the facility is required to begin), the accepting or processing of such resource.

''(iii) ELECTRICITY STORAGE DEVICES.—The receipt and sale of electric power that has been stored in a device directly connected to the grid.

''(iv) COMBINED HEAT AND POWER.—The generation, storage, or distribution of thermal energy exclusively utilizing property described in section 48(c)(3) (determined without regard to subparagraphs (B) and (D) thereof and without regard to any placed in service date).

''(v) RENEWABLE THERMAL ENERGY.—The generation, storage, or distribution of thermal energy exclusively using any resource described in section 45(c)(1) or energy property described in clause (i) or (iii) of section 48(a)(3)(A).

''(vi) WASTE HEAT TO POWER.—The use of recoverable waste energy, as defined in section 371(5) of the Energy Policy and Conservation Act (42 U.S.C. 6341(5)) (as in effect on the date of the enactment of the Master Limited Partnerships Parity Act).

''(vii) RENEWABLE FUEL INFRASTRUCTURE.—The storage or transportation of any fuel described in subsection (b), (c), (d), or (e) of section 6426.

''(viii) RENEWABLE FUELS.—The production, storage, or transportation of any renewable fuel described in section 211(o)(1)(J) of the Clean Air Act (42 U.S.C. 7545(o)(1)(J)) (as in effect on the date of the enactment of the Master Limited Partnerships Parity Act) or section 40A(d)(1).

''(ix) RENEWABLE CHEMICALS.—The production, storage, or transportation of any renewable chemical (as defined in paragraph (6)).

''(x) ENERGY EFFICIENT BUILDINGS.—The audit and installation through contract or other agreement of any energy efficient building property described in section 179D(c)(1).

''(xi) GASIFICATION WITH SEQUESTRATION.—The production of any product from a project that meets the requirements of subparagraphs (A) and (B) of section 48B(c)(1) and that separates and sequesters in secure geological storage (as determined under section 45Q(d)(2)) at least 75 percent of such project's total qualified carbon dioxide (as defined in section 45Q(b)).

''(xii) CARBON CAPTURE AND SEQUESTRATION.—The generation or storage of electric power produced from any facility which is a qualified facility described in section 45Q(c) and which disposes of any captured qualified carbon dioxide (as defined in section 45Q(b)) in secure geological storage (as determined under section 45Q(d)(2)).''.

(b) RENEWABLE CHEMICAL.—Section 7704(d) is amended by adding at the end the following new paragraph:

''(6) RENEWABLE CHEMICAL.—The term 'renewable chemical' means a monomer, polymer, plastic, formulated product, or chemical substance produced from renewable biomass (as defined in section 9001(12) of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 8101(12)), as in effect on the date of the enactment of the Master Limited Partnerships Parity Act).''.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act, in taxable years ending after such date.

SA 3181. Mr. LEVIN (for himself, Mr. BROWN, Mrs. SHAHEEN, Ms. HIRONO, and Mr. WHITEHOUSE) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike section 135.

SA 3182. Mr. CARDIN (for himself, Mrs. FEINSTEIN, and Mr. SCHATZ) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike section 151 and insert the following:

SEC. 151. EXTENSION AND MODIFICATION OF CREDIT FOR NONBUSINESS ENERGY PROPERTY.

(a) TREATMENT IN 2014.—

(1) IN GENERAL.—Paragraph (2) of section 25C(g) is amended by striking ''December 31, 2013'' and inserting ''December 31, 2014''.

(2) UPDATED ENERGY STAR REQUIREMENTS FOR WINDOWS, DOORS, SKYLIGHTS, AND ROOFING.—

(A) IN GENERAL.—Paragraph (1) of section 25C(c) is amended by striking ''which meets'' and all that follows through ''requirements)''.

(B) ENERGY EFFICIENT BUILDING ENVELOPE COMPONENT.—Subsection (c) of section 25C is amended by redesignating paragraphs (2) and (3) as paragraphs (3) and (4), respectively, and by inserting after paragraph (1) the following new paragraph:

''(2) ENERGY EFFICIENT BUILDING ENVELOPE COMPONENT.—The term 'energy efficient building envelope component' means a building envelope component which meets—

''(A) applicable Energy Star program requirements, in the case of a roof or roof products,

''(B) version 6.0 Energy Star program requirements, in the case of an exterior window, a skylight, or an exterior door, and

''(C) the prescriptive criteria for such component established by the 2009 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009, in the case of any other component.''.

(C) CONFORMING AMENDMENT.—Subparagraph (D) of section 25C(c)(3), as so redesignated, is amended to read as follows:

''(D) any roof or roof products which are installed on a dwelling unit and are specifically and primarily designed to reduce the heat gain of such dwelling unit.''.

(3) SEPARATE STANDARDS FOR TANKLESS AND STORAGE WATER HEATERS.—

(A) IN GENERAL.—Subparagraph (D) of section 25C(d)(3) is amended by striking ''which has either'' and all that follows and inserting ''which has either—

''(i) in the case of a storage water heater, an energy factor of at least 0.80 or a thermal efficiency of at least 90 percent, and

''(ii) in the case of any other water heater, an energy factor of at least 0.90 or a thermal efficiency of at least 90 percent, and''.

(B) STORAGE WATER HEATERS.—Paragraph (3) of section 25C(d) is amended by adding at the end the following flush sentence:

''For purposes of subparagraph (D)(i), the term 'storage water heater' means a water heater that has a water storage capacity of more than 20 gallons but not more than 55 gallons.''.

(4) MODIFICATION OF TESTING STANDARDS FOR BIOMASS STOVES.—Subparagraph (E) of section 25C(d)(3) is amended by inserting before the period the following: '', when tested using the higher heating value of the fuel and in accordance with the Canadian Standards Administration B415.1 test protocol''.

(5) SEPARATE STANDARD FOR OIL HOT WATER BOILERS.—Paragraph (4) of section 25C(d) is amended by striking ''95'' and inserting ''95 (90 in the case of an oil hot water boiler)''.

(6) EFFECTIVE DATE.—The amendments made by this subsection shall apply to property placed in service after December 31, 2013.

(b) TREATMENT IN 2015.—

(1) PERFORMANCE BASED HOME ENERGY IMPROVEMENTS.—Subpart A of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 25E. PERFORMANCE BASED ENERGY IMPROVEMENTS.

''(a) IN GENERAL.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year for a qualified whole home energy efficiency retrofit an amount determined under subsection (b).

''(b) AMOUNT DETERMINED.—

''(1) IN GENERAL.—Subject to paragraph (4), the amount determined under this subsection is equal to—

''(A) the base amount under paragraph (2), increased by

''(B) the amount determined under paragraph (3).

''(2) BASE AMOUNT.—For purposes of paragraph (1)(A), the base amount is $2,000, but only if the energy use for the residence is reduced by at least 20 percent below the baseline energy use for such residence as calculated according to paragraph (5).

''(3) INCREASE AMOUNT.—For purposes of paragraph (1)(B), the amount determined under this paragraph is $500 for each additional 5 percentage point reduction in energy use.

''(4) LIMITATION.—In no event shall the amount determined under this subsection exceed the lesser of—

''(A) $5,000 with respect to any residence, or

''(B) 30 percent of the qualified home energy efficiency expenditures paid or incurred by the taxpayer under subsection (c) with respect to such residence.

''(5) DETERMINATION OF ENERGY USE REDUCTION.—For purposes of this subsection—

''(A) IN GENERAL.—The reduction in energy use for any residence shall be determined by modeling the annual predicted percentage reduction in total energy costs for heating, cooling, hot water, and permanent lighting. It shall be modeled using computer modeling software approved under subsection (d)(2) and a baseline energy use calculated according to subsection (d)(1)(C).

''(B) ENERGY COSTS.—For purposes of subparagraph (A), the energy cost per unit of fuel for each fuel type shall be determined by dividing the total actual energy bill for the residence for that fuel type for the most recent available 12-month period by the total energy units of that fuel type used over the same period.

''(c) QUALIFIED HOME ENERGY EFFICIENCY EXPENDITURES.—For purposes of this section, the term 'qualified home energy efficiency expenditures'—

''(1) means any amount paid or incurred by the taxpayer during the taxable year for a qualified whole home energy efficiency retrofit, including the cost of diagnostic procedures, labor, and modeling,

''(2) includes only measures that have an average estimated life of 5 years or more as determined by the Secretary, after consultation with the Secretary of Energy, and

''(3) does not include any amount which is paid or incurred in connection with any expansion of the building envelope of the residence.

''(d) QUALIFIED WHOLE HOME ENERGY EFFICIENCY RETROFIT.—For purposes of this section—

''(1) IN GENERAL.—The term 'qualified whole home energy efficiency retrofit' means the implementation of measures placed in service during the taxable year intended to reduce the energy use of the principal residence of the taxpayer which is located in the United States. A qualified whole home energy efficiency retrofit shall—

''(A) subject to paragraph (4), be designed, implemented, and installed by a contractor which is—

''(i) accredited by the Building Performance Institute (hereafter in this section referred to as 'BPI') or a preexisting BPI accreditation-based State certification program with enhancements to achieve State energy policy,

''(ii) a Residential Energy Services Network (hereafter in this section referred to as 'RESNET') accredited Energy Smart Home Performance Team, or

''(iii) accredited by an equivalent certification program approved by the Secretary, after consultation with the Secretary of Energy, for this purpose,

''(B) install a set of measures modeled to achieve a reduction in energy use of at least 20 percent below the baseline energy use established in subparagraph (C), using computer modeling software approved under paragraph (2),

''(C) establish the baseline energy use by calibrating the model using sections 3 and 4 and Annex D of BPI Standard BPI–2400–S–2011: Standardized Qualification of Whole House Energy Savings Estimates, or an equivalent standard approved by the Secretary, after consultation with Secretary of Energy, for this purpose,

''(D) document the measures implemented in the residence through photographs taken before and after the retrofit, including photographs of its visible energy systems and envelope as relevant, and

''(E) implement a test-out procedure, following guidelines of the applicable certification program specified under clause (i) or (ii) of subparagraph (A), or equivalent guidelines approved by the Secretary, after consultation with the Secretary of Energy, for this purpose, to ensure—

''(i) the safe operation of all systems post retrofit, and

''(ii) that all improvements are included in, and have been installed according to, standards of the applicable certification program specified under clause (i) or (ii) of subparagraph (A), or equivalent standards approved by the Secretary, after consultation with the Secretary of Energy, for this purpose.

For purposes of subparagraph (A)(iii), an organization or State may submit an equivalent certification program for approval by the Secretary, in consultation with the Secretary of Energy. The Secretary shall approve or deny such submission not later than 180 days after receipt, and, if the Secretary fails to respond in that time period, the submitted equivalent certification program shall be considered approved.

''(2) APPROVED MODELING SOFTWARE.—For purposes of paragraph (1)(B), the contractor (or, if applicable, the person described in paragraph (4)) shall use modeling software certified by RESNET as following the software verification test suites in section 4.2.1 of RESNET Publication No. 06–001 or certified by an alternative organization as following an equivalent standard, as approved by the Secretary, after consultation with the Secretary of Energy, for this purpose.

''(3) DOCUMENTATION.—The Secretary, after consultation with the Secretary of Energy, shall prescribe regulations directing what specific documentation is required to be retained or submitted by the taxpayer in order to claim the credit under this section, which shall include, in addition to the photographs under paragraph (1)(D), a form approved by the Secretary that is completed and signed by the qualified whole home energy efficiency retrofit contractor under penalties of perjury. Such form shall include—

''(A) a statement that the contractor (or, if applicable, the person described in paragraph (4)) followed the specified procedures for establishing baseline energy use and estimating reduction in energy use,

''(B) the name of the software used for calculating the baseline energy use and reduction in energy use, the percentage reduction in projected energy savings achieved, and a statement that such software was certified for this program by the Secretary, after consultation with the Secretary of Energy,

''(C) a statement that the contractor (or, if applicable, the person described in paragraph (4)) will retain the details of the calculations and underlying energy bills for 5 years and will make such details available for inspection by the Secretary or the Secretary of Energy, if so requested,

''(D) a list of measures installed and a statement that all measures included in the reduction in energy use estimate are included in, and installed according to, standards of the applicable certification program specified under clause (i) or (ii) of subparagraph (A), or equivalent standards approved by the Secretary, after consultation with the Secretary of Energy,

''(E) a statement that the contractor (or, if applicable, the person described in paragraph (4)) meets the requirements of paragraph (1)(A), and

''(F) documentation of the total cost of the project in order to comply with the limitation under subsection (b)(4)(B).

''(4) CERTIFIED HOME ENERGY RATER.—For purposes of paragraph (1)(A), a contractor shall be deemed to have satisfied the accreditation requirement under such paragraph if the contractor enters into a contract with a person that satisfies such accreditation requirement for purposes of modeling the energy use reduction described in paragraph (1)(B).

''(e) ADDITIONAL RULES.—For purposes of this section—

''(1) NO DOUBLE BENEFIT.—

''(A) IN GENERAL.—With respect to any residence, no credit shall be allowed under this section for any taxable year in which the taxpayer claims a credit under section 25C.

''(B) RENEWABLE ENERGY SYSTEMS AND APPLIANCES.—In the case of a renewable energy system or appliance that qualifies for another credit under this chapter, the resulting reduction in energy use shall not be taken into account in determining the percentage energy use reductions under subsection (b).

''(C) NO DOUBLE BENEFIT FOR CERTAIN EXPENDITURES.—The term 'qualified home energy efficiency expenditures' shall not include any expenditure for which a deduction or credit is claimed by the taxpayer under

this chapter for the taxable year or with respect to which the taxpayer receives any Federal energy efficiency rebate.

''(2) PRINCIPAL RESIDENCE.—The term 'principal residence' has the same meaning as when used in section 121.

''(3) SPECIAL RULES.—Rules similar to the rules under paragraphs (4), (5), (6), (7), and (8) of section 25D(e) and section 25C(e)(2) shall apply, as determined by the Secretary, after consultation with the Secretary of Energy.

''(4) BASIS ADJUSTMENTS.—For purposes of this subtitle, if a credit is allowed under this section with respect to any expenditure with respect to any property, the increase in the basis of such property which would (but for this paragraph) result from such expenditure shall be reduced by the amount of the credit so allowed.

''(5) ELECTION NOT TO CLAIM CREDIT.—No credit shall be determined under subsection (a) for the taxable year if the taxpayer elects not to have subsection (a) apply to such taxable year.

''(6) MULTIPLE YEAR RETROFITS.—If the taxpayer has claimed a credit under this section in a previous taxable year, the baseline energy use for the calculation of reduced energy use must be established after the previous retrofit has been placed in service.

''(f) TERMINATION.—This section shall not apply with respect to any costs paid or incurred after December 31, 2015.

''(g) SECRETARY REVIEW.—The Secretary, after consultation with the Secretary of Energy, shall establish a review process for the retrofits performed, including an estimate of the usage of the credit and a statistically valid analysis of the average actual energy use reductions, utilizing utility bill data collected on a voluntary basis, and report to Congress not later than June 30, 2015, any findings and recommendations for—

''(1) improvements to the effectiveness of the credit under this section, and

''(2) expansion of the credit under this section to rental units.''.

(2) CONFORMING AMENDMENTS.—

(A) Section 1016(a) is amended—

(i) by striking ''and'' at the end of paragraph (36),

(ii) by striking the period at the end of paragraph (37) and inserting '', and'', and

(iii) by adding at the end the following new paragraph:

''(38) to the extent provided in section 25E(e)(4), in the case of amounts with respect to which a credit has been allowed under section 25E.''.

(B) Section 6501(m) is amended by inserting ''25E(e)(5),'' after ''section''.

(C) The table of sections for subpart A of part IV of subchapter A chapter 1 is amended by inserting after the item relating to section 25D the following new item:

''Sec. 25E. Performance based energy improvements.''.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to amounts paid or incurred for a qualified whole home energy efficiency retrofit placed in service after December 31, 2014.

SA 3183. Mr. CARDIN (for himself and Mr. SCHUMER) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—OTHER PROVISIONS

SEC. ___. TREATMENT OF PARTNERSHIP ALLOCATIONS OF THE REHABILITATION TAX CREDIT BEFORE 2014.

(a) SAFE HARBOR.—

(1) IN GENERAL.—An arrangement for the allocation of the credit determined under section 47(a) of the Internal Revenue Code of 1986 with respect to any building placed in service before January 1, 2014, shall not fail to be treated as a partnership for purposes of the Internal Revenue Code of 1986 if such arrangement meets the requirements of paragraph (2).

(2) SAFE-HARBOR REQUIREMENTS.—An arrangement meets the requirements of this paragraph if—

(A) such arrangement is a written agreement which is intended to be a partnership agreement for purposes of the Internal Revenue Code of 1986,

(B) such arrangement allows for a distributive share of the credit determined under section 47(a) of such Code to taxpayers who make a qualified substantial capital contribution with respect to the rehabilitation of a qualified rehabilitated building, and

(C) under the terms of such arrangement, after the date that is 1 year after the date of the enactment of this Act, neither any principal nor any related person—

(i) is obligated to acquire an interest of another person in the partnership for a price that exceeds the fair market value of the interest,

(ii) is permitted to acquire another person's interest in the partnership for a price that is less than the fair market value of the interest,

(iii) is required—

(I) to distribute to another partner any amount which is secured by cash or cash equivalents, or

(II) to acquire the interest of any other partner through funds secured by cash or cash equivalents, and

(iv) directly or indirectly guarantees or otherwise insures the amount of any credit determined under section 47(a) of such Code, or the cash equivalent of any such credit.

(3) DEFINITIONS.—For purposes of this section—

(A) QUALIFIED SUBSTANTIAL CAPITAL CONTRIBUTION.—The term ''qualified substantial capital contribution'' means, with respect to any qualified rehabilitated building, a capital contribution which—

(i) is made not later than the date that is 12 months after the date such qualified rehabilitated building was placed in service, and

(ii) is greater than the lesser of—

(I) 5 percent of the reasonably anticipated qualified rehabilitation expenditures (as defined in section 47(c)(2) of the Internal Revenue Code of 1986) with respect to such qualified rehabilitated building, or

(II) $200,000.

(B) PRINCIPAL.—The term ''principal'' means any person under the arrangement—

(i) who owns the qualified rehabilitated building described in paragraph (2)(B),

(ii) who is treated as having acquired such qualified rehabilitated building by reason of an election under 50(d)(5) of the Internal Revenue Code of 1986 , or

(iii) who manages the partnership or is authorized to act on behalf of the partnership.

(C) RELATED PERSON.—The term ''related person'' has the meaning given such term under section 465(b)(3)(C) of the Internal Revenue Code of 1986.

(D) QUALIFIED REHABILITATED BUILDING.—The term ''qualified rehabilitated building'' has the meaning given such term under section 47(c)(1) of the Internal Revenue Code of 1986.

(b) TREATMENT OF ASSESSMENTS AND ENFORCEMENT ACTIONS RELATING TO CREDIT.—In the case of any arrangement for the allocation of the credit determined under section 47(a) of the Internal Revenue Code of 1986 with respect to any qualified rehabilitated building placed in service before January 1, 2014—

(1) no assessment shall be made under section 6201 of the Internal Revenue Code of 1986 with respect to such arrangement, and no enforcement action with respect to any such assessment (including any notice of deficiency or the imposition of any lien or levy) shall proceed, before the date that is 1 year after the date of the enactment of this Act, and

(2) the running of the period of limitations under section 6229, 6501, or 6502 of the Internal Revenue Code of 1986 with respect to such arrangement shall be suspended for the period described in paragraph (1).

SA 3184. Mr. CARDIN (for himself, Ms. COLLINS, Mr. CASEY, Mrs. SHAHEEN, Mr. PORTMAN, Mr. KING, Mr. WICKER, Mr. COONS, Ms. HIRONO, Mr. SCHUMER, Mr. LEAHY, Ms. MIKULSKI, Ms. AYOTTE, Mr. BEGICH, Mr. HEINRICH, Mr. UDALL of Colorado, Ms. MURKOWSKI, Mr. SCHATZ, and Mr. ROBERTS) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—SMALL BREWER REINVESTMENT

SEC. __01. SHORT TITLE.

This Act may be cited as the ''Small Brewer Reinvestment and Expanding Workforce Act of 2013''.

SEC. __02. REDUCED RATE OF EXCISE TAX ON BEER PRODUCED DOMESTICALLY BY CERTAIN QUALIFYING PRODUCERS.

(a) IN GENERAL.—Paragraph (2) of section 5051(a) is amended—

(1) by redesignating subparagraphs (B) and (C) as subparagraphs (C) and (D), respectively, and

(2) by striking subparagraph (A) and inserting the following new subparagraphs:

''(A) IN GENERAL.—In the case of a brewer who produces not more than 6,000,000 barrels of beer during the calendar year, the per barrel rate of tax imposed by this section shall be—

''(i) $3.50 on the first 60,000 qualified barrels of production, and

''(ii) $16 on the first 1,940,000 qualified barrels of production to which clause (i) does not apply.

''(B) QUALIFIED BARRELS OF PRODUCTION.—For purposes of this paragraph, the term 'qualified barrels of production' means, with respect to any brewer for any calendar year, the number of barrels of beer which are removed in such year for consumption or sale and which have been brewed or produced by such brewer at qualified breweries in the United States.''.

(b) CONFORMING AMENDMENTS.—

(1) Subparagraph (C) of section 5051(a)(2), as redesignated by this section, is amended—

(A) by striking ''2,000,000 barrel quantity'' and inserting ''6,000,000 barrel quantity'', and

(B) by striking ''60,000 barrel quantity'' and inserting ''60,000 and 1,940,000 barrel quantities''.

(2) Subparagraph (D) of such section, as so redesignated, is amended by striking ''2,000,000 barrels'' and inserting ''6,000,000 barrels''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to beer removed during calendar years beginning after the date of the enactment of this Act.

SA 3185. Mr. CARDIN (for himself, Mrs. FEINSTEIN, and Mr. SCHATZ) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike section 159 and insert the following:

SEC. 159. EXTENSION AND MODIFICATION OF DEDUCTION FOR ENERGY-EFFICIENT COMMERCIAL BUILDINGS; DEDUCTION FOR RETROFITS OF EXISTING COMMERCIAL AND MULTIFAMILY BUILDINGS.

(a) EXTENSION.—

(1) THROUGH 2015.—Section 179D(h) is amended by striking ''December 31, 2013'' and inserting ''December 31, 2015''.

(2) INCLUSION OF MULTIFAMILY BUILDINGS.—

(A) IN GENERAL.—Subparagraph (B) of section 179D(c)(1) is amended by striking ''building'' and inserting ''commercial building or multifamily building''.

(B) DEFINITIONS.—Subsection (c) of section 179D is amended by adding at the end the following new paragraphs:

''(3) COMMERCIAL BUILDING.—The term 'commercial building' means a building with a primary use or purpose other than as residential housing.

''(4) MULTIFAMILY BUILDING.—The term 'multifamily building' means a structure of 5 or more dwelling units with a primary use as residential housing, and includes such buildings owned and operated as a condominium, cooperative, or other common interest community.''.

(b) INCREASE IN MAXIMUM AMOUNT OF DEDUCTION.—

(1) IN GENERAL.—Subparagraph (A) of section 179D(b)(1) is amended by striking ''$1.80'' and inserting ''$3.00''.

(2) PARTIAL ALLOWANCE.—Paragraph (1) of section 179D(d) is amended to read as follows:

''(1) PARTIAL ALLOWANCE.—

''(A) IN GENERAL.—Except as provided in subsection (f), if—

''(i) the requirement of subsection (c)(1)(D) is not met, but

''(ii) there is a certification in accordance with paragraph (6) that—

''(I) any system referred to in subsection (c)(1)(C) satisfies the energy-savings targets established by the Secretary under subparagraph (B) with respect to such system, or

''(II) the systems referred to in subsection (c)(1)(C)(ii) and subsection (c)(1)(C)(iii) together satisfy the energy-savings targets established by the Secretary under subparagraph (B) with respect to such systems,

then the requirement of subsection (c)(1)(D) shall be treated as met with respect to such system or systems, and the deduction under subsection (a) shall be allowed with respect to energy-efficient commercial building property installed as part of such system and as part of a plan to meet such targets, except that subsection (b) shall be applied to such property described in clause (ii)(I) by substituting '$1.00' for '$3.00' and to such property described in clause (ii)(II) by substituting '$2.20' for '$3.00'.

''(B) REGULATIONS.—

''(i) IN GENERAL.—The Secretary, after consultation with the Secretary of Energy, shall promulgate regulations establishing a target for each system described in subsection (c)(1)(C) which, if such targets were met for all such systems, the property would meet the requirements of subsection (c)(1)(D).

''(ii) SAFE HARBOR FOR COMBINED SYSTEMS.—The Secretary, after consultation with the Secretary of Energy, and not later than 6 months after the date of the enactment of the Energy Efficiency Tax Incentives Act, shall promulgate regulations regarding combined envelope and mechanical system performance that detail appropriate components, efficiency levels, or other relevant information for the systems referred to in subsection (c)(1)(C)(ii) and subsection (c)(1)(C)(iii) together to be deemed to have achieved two-thirds of the requirements of subsection (c)(1)(D).''.

(c) DENIAL OF DOUBLE BENEFIT RULES.—

(1) IN GENERAL.—Section 179D is amended by redesignating subsection (h) as subsection (i) and by inserting after subsection (g) the following new subsection:

''(h) TAX INCENTIVES NOT AVAILABLE.—Energy-efficient measures for which a deduction is allowed under this section shall not be eligible for a deduction under section 179F.''.

(2) LOW-INCOME HOUSING EXCEPTION TO BASIS REDUCTION.—Subsection (e) of section 179D is amended by inserting ''(other than property placed in service in a qualified low-income building (within the meaning of section 42))'' after ''building property''.

(d) ALLOCATION OF DEDUCTION.—Paragraph (4) of section 179D(d) is amended to read as follows:

''(4) ALLOCATION OF DEDUCTION.—

''(A) IN GENERAL.—Not later than 180 days after the date of the enactment of this subsection, the Secretary, in consultation with the Secretary of Energy, shall promulgate a regulation to allow the owner of a commercial or multifamily building, including a government, tribal, or non-profit owner, to allocate any deduction allowed under this section, or a portion thereof, to the person primarily responsible for designing the property in lieu of the owner or to a commercial tenant that leases or otherwise occupies space in such building pursuant to a written agreement. Such person shall be treated as the taxpayer for purposes of this section.

''(B) FORM OF ALLOCATION.—An allocation made under this paragraph shall be in writing and in a form that meets the form of allocation requirements in Notice 2008–40 of the Internal Revenue Service.

''(C) PROVISION OF ALLOCATION.—Not later than 30 days after receipt of a written request from a person eligible to receive an allocation under this paragraph, the owner of a building that makes an allocation under this paragraph shall provide the form of allocation (as described in subparagraph (B)) to such person.

''(D) ALLOCATION FROM PUBLIC OWNER OF BUILDING.—In the case of a commercial building or multifamily building that is owned by a Federal, State, or local government or a subdivision thereof, Notice 2006–52 of the Internal Revenue Service, as amplified by Notice 2008–40, shall apply to any allocation.''.

(e) TREATMENT OF BASIS IN CONTEXT OF ALLOCATION.—Subsection (e) of section 179D, as amended by subsection (c)(2), is amended by inserting ''or so allocated'' after ''so allowed''.

(f) EARNINGS AND PROFITS CONFORMITY FOR REAL ESTATE INVESTMENT TRUSTS.—Subparagraph (B) of section 312(k)(3) is amended—

(1) by striking ''.—For purposes of'' and inserting ''.—

''(i) IN GENERAL.—Except as provided in clause (ii), for purposes of'', and

(2) by adding at the end the following new clause:

''(ii) EARNINGS AND PROFITS CONFORMITY FOR REAL ESTATE INVESTMENT TRUSTS.—

''(I) IN GENERAL.—For purposes of computing the earnings and profits of a real estate investment trust (other than a captive real estate investment trust), the entire amount deductible under section 179D shall be allowed as deductions in the taxable years for which such amounts are claimed under such section.

''(II) CAPTIVE REAL ESTATE INVESTMENT TRUST.—The term 'captive real estate investment trust' means a real estate investment trust the shares or beneficial interests of which are not regularly traded on an established securities market and more than 50 percent of the voting power or value of the beneficial interests or shares of which are owned or controlled, directly or indirectly, or constructively, by a single entity that is treated as an association taxable as a corporation under this title and is not exempt from taxation pursuant to the provisions of section 501(a).

''(III) RULES OF APPLICATION.—For purposes of this clause, the constructive ownership rules of section 318(a), as modified by section 856(d)(5), shall apply in determining the ownership of stock, assets, or net profits of any person, and the following entities are not considered an association taxable as a corporation:

''(aa) Any real estate investment trust other than a captive real estate investment trust.

''(bb) Any qualified real estate investment trust subsidiary under section 856, other than a qualified REIT subsidiary of a captive real estate investment trust.

''(cc) Any Listed Australian Property Trust (meaning an Australian unit trust registered as a 'Managed Investment Scheme' under the Australian Corporations Act in which the principal class of units is listed on a recognized stock exchange in Australia and is regularly traded on an established securities market), or an entity organized as a trust, provided that a Listed Australian Property Trust owns or controls, directly or indirectly, 75 percent or more of the voting power or value of the beneficial interests or shares of such trust.

''(dd) Any corporation, trust, association, or partnership organized outside the laws of the United States and which satisfies the criteria described in subclause (IV).

''(IV) CRITERIA.—The criteria described in this subclause are as follows:

''(aa) At least 75 percent of the entity's total asset value at the close of its taxable year is represented by real estate assets (as defined in section 856(c)(5)(B)), cash and cash equivalents, and United States Government securities.

''(bb) The entity is not subject to tax on amounts distributed to its beneficial owners, or is exempt from entity-level taxation.

''(cc) The entity distributes at least 85 percent of its taxable income (as computed in the jurisdiction in which it is organized) to the holders of its shares or certificates of beneficial interest on an annual basis.

''(dd) Not more than 10 percent of the voting power or value in such entity is held directly or indirectly or constructively by a single entity or individual, or the shares or beneficial interests of such entity are regularly traded on an established securities market.

''(ee) The entity is organized in a country which has a tax treaty with the United States.''.

(g) RULES FOR LIGHTING SYSTEMS.—Subsection (f) of section 179D is amended to read as follows:

''(f) RULES FOR LIGHTING SYSTEMS.—

''(1) IN GENERAL.—With respect to property that is part of a lighting system, the deduction allowed under subsection (a) shall be equal to—

''(A) for a lighting system that includes installation of a lighting control described in paragraph (2)(A), the applicable amount determined under paragraph (3)(A),

''(B) for a lighting system that includes installation of a lighting control described in paragraph (2)(B), the applicable amount determined under paragraph (3)(B), or

''(C) for a lighting system that does not include installation of any lighting controls described in subparagraph (A) or (B) of paragraph (2), the applicable amount determined under paragraph (3)(C).

''(2) ENERGY SAVING CONTROLS.—

''(A) LIGHTING CONTROLS IN CERTAIN SPACES.—For purposes of paragraph (1)(A), the lighting controls described in this subparagraph are the following:

''(i) Occupancy sensors (as described in paragraph (4)(I)) in spaces not greater than 800 square feet.

''(ii) Bi-level controls (as described in paragraph (4)(A)).

''(iii) Continuous or step dimming controls (as described in subparagraphs (B) and (K) of paragraph (4)).

''(iv) Daylight dimming where sufficient daylight is available (as described in paragraph (4)(C)).

''(v) A multi-scene controller (as described in paragraph (4)(H)).

''(vi) Time scheduling controls (as described in paragraph (4)(L)), provided that such controls are not required by Standard 90.1-2010.

''(vii) Such other lighting controls as the Secretary, in consultation with the Secretary of Energy, determines appropriate.

''(B) OTHER CONTROL TYPES.—For purposes of paragraph (1)(B), the lighting controls described in this subparagraph are the following:

''(i) Occupancy sensors (as described in paragraph (4)(I)) in spaces greater than 800 square feet.

''(ii) Demand responsive controls (as described in paragraph (4)(D)).

''(iii) Lumen maintenance controls (as described in paragraph (4)(F)) where solid state lighting is used.

''(iv) Such other lighting controls as the Secretary, in consultation with the Secretary of Energy, determines appropriate.

''(3) APPLICABLE AMOUNT.—

''(A) LIGHTING CONTROLS IN CERTAIN SPACES.—For purposes of paragraph (1)(A), the applicable amount shall be determined in accordance with the following table:

''If the percentage of reduction in lighting power density is not less than:	The amount of the deduction per square foot is:
15 percent	$0.30
20 percent	$0.44
25 percent	$0.58
30 percent	$0.72
35 percent	$0.86
40 percent	$1.00.

''(B) LIGHTING CONTROLS IN LARGER SPACES AND WHERE SOLID LIGHTING IS USED.—For purposes of paragraph (1)(B), the applicable amount shall be determined in accordance with the following table:

''If the percentage of reduction in lighting power density is not less than:	The amount of the deduction per square foot is:
20 percent	$0.30
25 percent	$0.44
30 percent	$0.58
35 percent	$0.72
40 percent	$0.86
45 percent	$1.00.

''(C) NO QUALIFIED LIGHTING CONTROLS.—For purposes of paragraph (1)(C), the applicable amount shall be determined in accordance with the following table:

''If the percentage of reduction in lighting power density is not less than:	The amount of the deduction per square foot is:
25 percent	$0.30
30 percent	$0.44
35 percent	$0.58
40 percent	$0.72
45 percent	$0.86
50 percent	$1.00.

''(4) DEFINITIONS.—For purposes of this subsection:

''(A) BI-LEVEL CONTROL.—

''(i) IN GENERAL.—Subject to clause (ii), the term 'bi-level control' means a lighting control strategy that provides for 2 different levels of lighting.

''(ii) FULL-OFF SETTING.—For purposes of clause (i), a bi-level control shall also provide for a full-off setting.

''(B) CONTINUOUS DIMMING.—The term 'continuous dimming' means a lighting control strategy that adjusts the light output of a lighting system between minimum and maximum light output in a manner that is not perceptible.

''(C) DAYLIGHT DIMMING; SUFFICIENT DAYLIGHT.—

''(i) DAYLIGHT DIMMING.—The term 'daylight dimming' means any device that—

''(I) adjusts electric lighting power in response to the amount of daylight that is present in an area, and

''(II) provides for separate control of the lamps for general lighting in the daylight area by not less than 1 multi-level photocontrol, including continuous dimming devices, that satisfies the following requirements:

''(aa) The light sensor for the multi-level photocontrol is remote from where calibration adjustments are made.

''(bb) The calibration adjustments are readily accessible.

''(cc) The multi-level photocontrol reduces electric lighting power in response to the amount of daylight with—

''(AA) not less than 1 control step that is between 50 percent and 70 percent of design lighting power, and

''(BB) not less than 1 control step that is not less than 35 percent of design lighting power.

''(ii) SUFFICIENT DAYLIGHT.—

''(I) IN GENERAL.—The term 'sufficient daylight' means—

''(aa) in the case of toplighted areas, when the total daylight area under skylights plus the total daylight area under rooftop monitors in an enclosed space is greater than 900 square feet (as defined in Standard 90.1-2010), and

''(bb) in the case of sidelighted areas, when the combined primary sidelight area in an enclosed space is not less than 250 square feet (as defined in Standard 90.1-2010).

''(II) EXCEPTIONS.—Sufficient daylight shall be deemed to not be available if—

''(aa) in the case of areas described in subclause (I)(aa)—

''(AA) for daylighted areas under skylights, it is documented that existing adjacent structures or natural objects block direct beam sunlight for more than 1500 daytime hours (after 8 a.m. and before 4 p.m., local time) per year,

''(BB) for daylighted areas, the skylight effective aperture is less than 0.006, or

''(CC) for buildings in climate zone 8, as defined under Standard 90.1-2010, the daylight areas total less than 1500 square feet in an enclosed space, and

''(bb) in the case of primary sidelighted areas described in subclause (I)(bb)—

''(AA) the top of the existing adjacent structures are at least twice as high above the windows as the distance from the window, or

''(BB) the sidelighting effective aperture is less than 0.1.

''(iii) DAYLIGHT, SIDELIGHTING, AND OTHER RELATED TERMS.—The terms 'daylight area', 'daylight area under skylights', 'daylight area under rooftop monitors', 'daylighted area', 'enclosed space', 'primary sidelighted areas', 'sidelighting effective aperture', and 'skylight effective aperture' have the same meaning given such terms under Standard 90.1-2010.

''(D) DEMAND RESPONSIVE CONTROL.—

''(i) IN GENERAL.—The term 'demand responsive control' means a control device that receives and automatically responds to a demand response signal and—

''(I) in the case of space-conditioning systems, conducts a centralized demand shed for non-critical zones during a demand response period and that has the capability to, on a signal from a centralized contract or software point within an Energy Management Control System—

''(aa) remotely increase the operating cooling temperature set points in such zones by not less than 4 degrees,

''(bb) remotely decrease the operating heating temperature set points in such zones by not less than 4 degrees,

''(cc) remotely reset temperatures in such zones to originating operating levels, and

''(dd) provide an adjustable rate of change for any temperature adjustment and reset, and

''(II) in the case of lighting power, has the capability to reduce lighting power by not less than 30 percent during a demand response period.

''(ii) DEMAND RESPONSE PERIOD.—The term 'demand response period' means a period in which short-term adjustments in electricity usage are made by end-use customers from normal electricity consumption patterns, including adjustments in response to—

''(I) the price of electricity, and

''(II) participation in programs or services that are designed to modify electricity usage in response to wholesale market prices for electricity or when reliability of the electrical system is in jeopardy.

''(iii) DEMAND RESPONSE SIGNAL.—The term 'demand response signal' means a signal sent to an end-use customer by a local utility, independent system operator, or designated curtailment service provider or aggregator that—

''(I) indicates an adjustment in the price of electricity, or

''(II) is a request to modify electricity consumption.

''(E) LAMP.—The term 'lamp' means an artificial light source that produces optical radiation (including ultraviolet and infrared radiation).

''(F) LUMEN MAINTENANCE CONTROL.—The term 'lumen maintenance control' means a lighting control strategy that maintains constant light output by adjusting lamp power to compensate for age and cleanliness of luminaires.

''(G) LUMINAIRE.—The term 'luminaire' means a complete lighting unit for the production, control, and distribution of light that consists of—

''(i) not less than 1 lamp, and

''(ii) any of the following items:

''(I) Optical control devices designed to distribute light.

''(II) Sockets or mountings for the positioning, protection, and operation of the lamps.

''(III) Mechanical components for support or attachment.

''(IV) Electrical and electronic components for operation and control of the lamps.

''(H) MULTI-SCENE CONTROL.—The term 'multi-scene control' means a lighting control device or system that allows for—

''(i) not less than 2 predetermined lighting settings,

''(ii) a setting that turns off all luminaires in an area, and

''(iii) a recall of the settings described in clauses (i) and (ii) for any luminaires or groups of luminaires to adjust to multiple activities within the area.

''(I) OCCUPANCY SENSOR.—The term 'occupancy sensor' means a control device that—

''(i) detects the presence or absence of individuals within an area and regulates lighting, equipment, or appliances according to a required sequence of operation,

''(ii) shuts off lighting when an area is unoccupied,

''(iii) except in areas designated as emergency egress and using less than 0.2 watts per square foot of floor area, provides for manual shut-off of all luminaires regardless of the status of the sensor and allows for—

''(I) independent control in each area enclosed by ceiling-height partitions,

''(II) controls that are readily accessible, and

''(III) operation by a manual switch that is located in the same area as the lighting that is subject to the control device.

''(J) STANDARD 90.1-2010.—The term 'Standard 90.1-2010' means Standard 90.1-2010 of the American Society of Heating, Refrigerating, and Air Conditioning Engineers and the Illuminating Engineering Society of North America.

''(K) STEP DIMMING.—The term 'step dimming' means a lighting control strategy that adjusts the light output of a lighting system by 1 or more predetermined amounts of greater than 1 percent of full output in a manner that may be perceptible.

''(L) TIME SCHEDULING CONTROL.—The term 'time scheduling control' means a control strategy that automatically controls lighting, equipment, or systems based on a particular time of day or other daily event (including sunrise and sunset).''.

(h) UPDATED STANDARDS.—

(1) INITIAL UPDATE.—

(A) IN GENERAL.—Section 179D(c) is amended by striking ''90.1-2001'' each place it appears and inserting ''90.1-2004''.

(B) CONFORMING AMENDMENT.—Paragraph (2) of section 179D(c) is amended by striking ''(as in effect on April 2, 2003)''.

(2) SECOND UPDATE.—

(A) IN GENERAL.—Section 179D is amended by striking ''90.1-2004'' each place it appears in subsections (c) and (f) and inserting ''90.1-2007''.

(B) EFFECTIVE DATE.—The amendments made by subparagraph (A) shall apply to property placed in service after December 31, 2014.

(i) TREATMENT OF LIGHTING SYSTEMS.—Section 179D(c)(1) is amended by striking ''interior'' each place it appears.

(j) REPORTING PROGRAM.—Section 179D, as amended by subsection (c)(1), is amended by redesignating subsection (i) as subsection (j) and by inserting after subsection (h) the following new subsection:

''(i) REPORTING PROGRAM.—For purposes of the report required under section 179F(l), the Secretary, in consultation with the Secretary of Energy, shall—

''(1) develop a program to collect a statistically valid sample of energy consumption data from taxpayers that received full deductions under this section, regardless of whether such taxpayers allocated all or a portion of such deduction, and

''(2) include such data in the report, with such redactions as deemed necessary to protect the personally identifiable information of such taxpayers.''.

(k) SPECIAL RULE FOR PARTNERSHIPS AND S CORPORATIONS.—Section 179D, as amended by subsection (j), is amended by redesignating subsection (j) as subsection (k) and by inserting after subsection (i) the following new subsection:

''(j) SPECIAL RULE FOR PARTNERSHIPS AND S CORPORATIONS.—In the case of a partnership or S corporation, this section shall be applied at the partner or shareholder level, subject to such reporting requirements as are determined appropriate by the Secretary.''.

(l) DEDUCTION FOR RETROFITS OF EXISTING COMMERCIAL AND MULTIFAMILY BUILDINGS.—

(1) IN GENERAL.—Part VI of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 179E the following new section:

''SEC. 179F. DEDUCTION FOR RETROFITS OF EXISTING COMMERCIAL AND MULTIFAMILY BUILDINGS.

''(a) ALLOWANCE OF DEDUCTION.—

''(1) IN GENERAL.—With respect to each certified retrofit plan, there shall be allowed as a deduction an amount equal to the lesser of—

''(A) the sum of—

''(i) the design deduction, and

''(ii) the realized deduction, or

''(B) the total cost to develop and implement such certified retrofit plan.

''(2) EXCEPTION.—For purposes of the amount described in paragraph (1)(B), if such amount is taken as a design deduction, no realized deduction shall be allowed.

''(b) DEDUCTION AMOUNTS.—For purposes of this section—

''(1) DESIGN DEDUCTION.—A design deduction shall be—

''(A) based on projected source energy savings as calculated in accordance with subsection (c)(3)(B),

''(B) correlated to the percent of source energy savings set forth in the general scale in paragraph (3)(A) that a certified retrofit plan is projected to achieve when energy-efficient measures are placed in service, and

''(C) equal to 60 percent of the amount allowed under the general scale.

''(2) REALIZED DEDUCTION.—

''(A) IN GENERAL.—A realized deduction shall be—

''(i) based on realized source energy savings as calculated in accordance with subsection (c)(3)(C),

''(ii) correlated to the percent of source energy savings set forth in the general scale in paragraph (3)(A) as realized by a certified retrofit plan, and

''(iii) equal to 40 percent of the amount allowed under the general scale.

''(B) ADJUSTMENT OF SOURCE ENERGY SAVINGS.—The percent of source energy savings for purposes of any realized deduction may vary from such savings projected when energy-efficient measures were placed in service for purposes of a design deduction under paragraph (1).

''(C) NO RECAPTURE OF DESIGN DEDUCTION.—Notwithstanding the regulations prescribed under subsection (f), no recapture of a design deduction shall be required where the owner of the commercial or multifamily building—

''(i) claims or allocates a design deduction when energy-efficient measures are placed into service pursuant to the terms and conditions of a certified retrofit plan, and

''(ii) is not eligible for or does not subsequently claim or allocate a realized deduction.

''(3) GENERAL SCALE.—

''(A) IN GENERAL.—The scale for deductions allowed under this section shall be—

''(i) $1.00 per square foot of retrofit floor area for 20 to 24 percent source energy savings,

''(ii) $1.50 per square foot of retrofit floor area for 25 to 29 percent source energy savings,

''(iii) $2.00 per square foot of retrofit floor area for 30 to 34 percent source energy savings,

''(iv) $2.50 per square foot of retrofit floor area for 35 to 39 percent source energy savings,

''(v) $3.00 per square foot of retrofit floor area for 40 to 44 percent source energy savings,

''(vi) $3.50 per square foot of retrofit floor area for 45 to 49 percent source energy savings, and

''(vii) $4.00 per square foot of retrofit floor area for 50 percent or more source energy savings.

''(B) HISTORIC BUILDINGS.—

''(i) IN GENERAL.—With respect to energy-efficient measures placed in service as part of a certified retrofit plan in a commercial building or multifamily building on or eligible for the National Register of Historic Places, the respective dollar amounts set forth in the general scale under subparagraph (A) shall—

''(I) each be increased by 20 percent, for the purposes of calculating any applicable design deduction and realized deduction, and

''(II) not exceed the total cost to develop and implement such certified retrofit plan.

''(ii) EXCEPTION.—If the amount described in clause (i)(II) is taken as a design deduction, then no realized deduction shall be allowed.

''(c) CALCULATION OF ENERGY SAVINGS.—

''(1) IN GENERAL.—For purposes of the design deduction and the realized deduction, source energy savings shall be calculated with reference to a baseline of the annual source energy consumption of the commercial or multifamily building before energy-efficient measures were placed in service.

''(2) BASELINE BENCHMARK.—The baseline under paragraph (1) shall be determined using a building energy performance benchmarking tool designated by the Administrator of the Environmental Protection Agency, and based upon 1 year of source energy consumption data prior to the date upon which the energy-efficient measures are placed in service.

''(3) DESIGN AND REALIZED SOURCE ENERGY SAVINGS.—

''(A) IN GENERAL.—In certifying a retrofit plan as a certified retrofit plan, a licensed engineer or architect shall calculate source energy savings by utilizing the baseline benchmark defined in paragraph (2) and determining percent improvements from such baseline.

''(B) DESIGN DEDUCTION.—For purposes of claiming a design deduction, the regulations issued under subsection (f)(1) shall prescribe the standards and process for a licensed engineer or architect to calculate and certify source energy savings projected from the design of a certified retrofit plan as of the date energy-efficient measures are placed in service.

''(C) REALIZED DEDUCTION.—For purposes of claiming a realized deduction, a licensed engineer or architect shall calculate and certify source energy savings realized by a certified retrofit plan 2 years after a design deduction is allowed by utilizing energy consumption data after energy-efficient measures are placed in service, and adjusting for climate, building occupancy hours, density, or other factors deemed appropriate in the benchmarking tool designated under paragraph (2).

''(d) CERTIFIED RETROFIT PLAN AND OTHER DEFINITIONS.—For purposes of this section—

''(1) CERTIFIED RETROFIT PLAN.—The term 'certified retrofit plan' means a plan that—

''(A) is designed to reduce the annual source energy costs of a commercial building, or a multifamily building, through the installation of energy-efficient measures,

''(B) is certified under penalty of perjury by a licensed engineer or architect, who is not a direct employee of the owner of the commercial building or multifamily building that is the subject of the plan, and is licensed in the State in which such building is located,

''(C) describes the square footage of retrofit floor area covered by such a plan,

''(D) specifies that it is designed to achieve a final source energy usage intensity after energy-efficient measures are placed in service in a commercial building or a multifamily building that does not exceed on a square foot basis the average level of energy usage intensity of other similar buildings, as described in paragraph (2),

''(E) requires that after the energy-efficient measures are placed in service, the commercial building or multifamily building meets the applicable State and local building code requirements for the area in which such building is located,

''(F) satisfies the regulations prescribed under subsection (f), and

''(G) is submitted to the Secretary of Energy after energy-efficient measures are placed in service, for the purpose of informing the report to Congress required by subsection (l).

''(2) AVERAGE LEVEL OF ENERGY USAGE INTENSITY.—

''(A) IN GENERAL.—The maximum average level of energy usage intensity under paragraph (1)(D) shall not exceed 300,000 British thermal units per square foot.

''(B) REGULATIONS.—

''(i) IN GENERAL.—The Secretary, in consultation with the Administrator of the Environmental Protection Agency, shall develop distinct standards for categories and subcategories of buildings with respect to maximum average level of energy usage intensity based on the best available information used by the ENERGY STAR program.

''(ii) REVIEW.—The standards developed pursuant to clause (i) shall be reviewed and updated by the Secretary, in consultation with the Administrator of the Environmental Protection Agency, not later than every 3 years.

''(3) COMMERCIAL BUILDING.—

''(A) IN GENERAL.—The term 'commercial building' means a building located in the United States—

''(i) that is in existence and occupied on the date of the enactment of this section,

''(ii) for which a certificate of occupancy has been issued at least 10 years before energy efficiency measures are placed in service, and

''(iii) with a primary use or purpose other than as residential housing.

''(B) SHOPPING CENTERS.—In the case of a retail shopping center, the term 'commercial building' shall include an area within such building that is—

''(i) 50,000 square feet or larger that is covered by a separate utility grade meter to record energy consumption in such area, and

''(ii) under the day-to-day management and operation of—

''(I) the owner of such building as common space areas, or

''(II) a retail tenant, lessee, or other occupant.

''(4) ENERGY-EFFICIENT MEASURES.—The term 'energy-efficient measures' means a measure, or combination of measures, placed in service through a certified retrofit plan—

''(A) on or in a commercial building or multifamily building,

''(B) as part of—

''(i) the lighting systems,

''(ii) the heating, cooling, ventilation, refrigeration, or hot water systems,

''(iii) building transportation systems, such as elevators and escalators,

''(iv) the building envelope, which may include an energy-efficient cool roof,

''(v) a continuous commissioning contract under the supervision of a licensed engineer or architect, or

''(vi) building operations or monitoring systems, including utility-grade meters and submeters, and

''(C) including equipment, materials, and systems within subparagraph (B) with respect to which depreciation (or amortization in lieu of depreciation) is allowed.

''(5) ENERGY SAVINGS.—The term 'energy savings' means source energy usage intensity reduced on a per square foot basis through design and implementation of a certified retrofit plan.

''(6) MULTIFAMILY BUILDING.—The term 'multifamily building'—

''(A) means—

''(i) a structure of 5 or more dwelling units located in the United States—

''(I) that is in existence and occupied on the date of the enactment of this section,

''(II) for which a certificate of occupancy has been issued at least 10 years before energy efficiency measures are placed in service, and

''(III) with a primary use as residential housing, and

''(B) includes such buildings owned and operated as a condominium, cooperative, or other common interest community.

''(7) SOURCE ENERGY.—The term 'source energy' means the total amount of raw fuel that is required to operate a commercial building or multifamily building, and accounts for losses that are incurred in the generation, storage, transport, and delivery of fuel to such a building.

''(e) TIMING OF CLAIMING DEDUCTIONS.—Deductions allowed under this section may be claimed as follows:

''(1) DESIGN DEDUCTION.—In the case of a design deduction, in the taxable year that energy efficiency measures are placed in service.

''(2) REALIZED DEDUCTION.—In the case of a realized deduction, in the second taxable year following the taxable year described in paragraph (1).

''(f) REGULATIONS.—

''(1) IN GENERAL.—Not later than 180 days after the date of the enactment of this section, and after notice and opportunity for public comment, the Secretary, in consultation with the Secretary of Energy and the Administrator of the Environmental Protection Agency, shall prescribe regulations—

''(A) for the manner and method for a licensed engineer or architect to certify retrofit plans, model projected energy savings, and calculate realized energy savings, and

''(B) notwithstanding subsection (b)(2)(C), to provide, as appropriate, for a recapture of the deductions allowed under this section if a retrofit plan is not fully implemented, or a retrofit plan and energy savings are not certified or verified in accordance with regulations prescribed under this subsection.

''(2) RELIANCE ON ESTABLISHED PROTOCOLS, ETC.—To the maximum extent practicable and available, such regulations shall rely upon established protocols and documents used in the ENERGY STAR program, and industry best practices and existing guidelines, such as the Building Energy Modeling Guidelines of the Commercial Energy Services Network (COMNET).

''(3) ALLOWANCE OF DEDUCTIONS PENDING ISSUANCE OF REGULATIONS.—Pending issuance of the regulations under paragraph (1), the owner of a commercial building or a multifamily building shall be allowed to claim or allocate a deduction allowed under this section.

''(g) NOTICE TO OWNER.—Each certification of a retrofit plan and calculation of energy savings required under this section shall include an explanation to the owner of a commercial building or a multifamily building regarding the energy-efficient measures placed in service and their projected and realized annual energy costs.

''(h) ALLOCATION OF DEDUCTION.—

''(1) IN GENERAL.—Not later than 180 days after the date of the enactment of this section, the Secretary, in consultation with the Secretary of Energy, shall promulgate a regulation to allow the owner of a commercial building or a multifamily building, including a government, tribal, or non-profit owner, to allocate any deduction allowed under this section, or a portion thereof, to the person primarily responsible for funding, financing, designing, leasing, operating, or placing in service energy-efficient measures. Such person shall be treated as the taxpayer for purposes of this section and shall include a building tenant, financier, architect, professional engineer, licensed contractor, energy services company, or other building professional.

''(2) FORM OF ALLOCATION.—An allocation made under this paragraph shall be in writing and in a form that meets the form of allocation requirements in Notice 2008–40 of the Internal Revenue Service.

''(3) PROVISION OF ALLOCATION.—Not later than 30 days after receipt of a written request from a person eligible to receive an allocation under this paragraph, the owner of a building that makes an allocation under this paragraph shall provide the form of allocation (as described in paragraph (2)) to such person.

''(4) ALLOCATION FROM PUBLIC OWNER OF BUILDING.—In the case of a commercial building or a multifamily building that is owned by a Federal, State, or local government or a subdivision thereof, Notice 2006–52 of the Internal Revenue Service, as amplified by Notice 2008–40, shall apply to any allocation.

''(i) BASIS REDUCTION.—For purposes of this subtitle, if a deduction is allowed under this section with respect to any energy-efficient measures placed in service under a certified retrofit plan other than in a qualified low-income building (within the meaning of section 42), the basis of such measures shall be reduced by the amount of the deduction so allowed or so allocated.

''(j) SPECIAL RULE FOR PARTNERSHIPS AND S CORPORATIONS.—In the case of a partnership or S corporation, this section shall be applied at the partner or shareholder level, subject to such reporting requirements as are determined appropriate by the Secretary.

''(k) TAX INCENTIVES NOT AVAILABLE.—

''(1) ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION.—Energy-efficient measures for which a deduction is allowed under this section shall not be eligible for a deduction under section 179D.

''(2) NEW ENERGY EFFICIENT HOME CREDIT.—No deduction shall be allowed under this section with respect to any building or dwelling unit with respect to which a credit under section 45L was allowed.

''(l) REPORT TO CONGRESS.—

''(1) IN GENERAL.—Biennially, beginning with the first year after the enactment of this section, the Secretary, in conjunction with the Secretary of Energy, shall submit a report to Congress that—

''(A) explains the energy saved, the energy-efficient measures implemented, the realization of energy savings projected, and records the amounts and types of deductions allowed under this section,

''(B) explains the energy saved, the energy efficient measures implemented, and records the amount of deductions allowed under section 179D, based on the data collected pursuant to subsection (i) of such section,

''(C) determines the number of jobs created as a result of the deduction allowed under this section,

''(D) determines how the use of any deduction allowed under this section may be improved, based on the information provided to the Secretary of Energy,

''(E) provides aggregated data with respect to the information described in subparagraphs (A) through (D), and

''(F) provides statutory recommendations to Congress that would reduce energy consumption in new and existing commercial buildings located in the United States, including recommendations on providing energy-efficient tax incentives for subsections of buildings that operate with specific utility-grade metering.

''(2) PROTECTION OF TAXPAYER INFORMATION.—The Secretary and the Secretary of Energy shall share information on deductions allowed under this section and related reports submitted, as requested by each agency to fulfill its obligations under this section, with such redactions as deemed necessary to protect the personally identifiable financial information of a taxpayer.

''(3) INCORPORATION INTO DEPARTMENT OF ENERGY PROGRAMS.—The Secretary of Energy shall, to the maximum extent practicable, incorporate conclusions of the report under this subsection into current Department of Energy building performance and energy efficiency data collection and other reporting programs.

''(m) TERMINATION.—This section shall not apply to any property placed in service after December 31, 2015.''.

(2) EFFECT ON DEPRECIATION ON EARNINGS AND PROFITS.—Subparagraph (B) of section 312(k)(3), as amended by this title, is amended—

(A) by striking ''or 179E'' both places it appears in clause (i) and inserting ''179E, or 179F'',

(B) by striking ''OR 179E'' in the heading and inserting ''179E, OR 179F'', and

(C) by inserting ''or 179F'' after ''section 179D'' in clause (ii)(I).

(3) CONFORMING AMENDMENT.—The table of sections for part VI of subchapter B of chapter 1 is amended by inserting after the item relating to section 179E the following new item:

''Sec. 179F. Deduction for retrofits of existing commercial and multifamily buildings.''.

(m) EFFECTIVE DATE.—Except as otherwise provided, the amendments made by this section shall apply to property placed in service in taxable years beginning after the date of the enactment of this Act.

SA 3186. Mr. CARDIN submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE—OTHER PROVISIONS

SEC. __01. DEPRECIATION RECOVERY PERIOD FOR CERTAIN ROOF SYSTEMS.

(a) 20-YEAR RECOVERY PERIOD.—

(1) IN GENERAL.—Subparagraph (F) of section 168(e)(3) is amended to read as follows:

''(F) 20-YEAR PROPERTY.—The term '20-year property' means—

''(i) initial clearing and grading land improvements with respect to any electric utility transmission and distribution plant, and

''(ii) any qualified energy-efficient cool roof replacement property.''.

(2) QUALIFIED ENERGY-EFFICIENT COOL ROOF REPLACEMENT PROPERTY.—Section 168(e) is amended by adding at the end the following new paragraph:

''(9) QUALIFIED ENERGY-EFFICIENT COOL ROOF REPLACEMENT PROPERTY.—

''(A) IN GENERAL.—The term 'qualified energy-efficient cool roof replacement property' means any roof system—

''(i) which is placed in service above conditioned or semi-heated space on an eligible commercial building,

''(ii) which has a slope equal to or less than 2:12,

''(iii) which replaces an existing roof system, and

''(iv) which includes—

''(I) insulation which meets or exceeds the minimum prescriptive requirements in tables A–1 to A–9 in the Normative Appendix A of ASHRAE Standard 189.1–2011, and

''(II) in the case of an eligible commercial building located in a climate zone other than climate zone 6, 7, or 8 (as specified in ASHRAE Standard 189.1–2011), a primary roof covering which has a cool roof surface.

''(B) COOL ROOF SURFACE.—The term 'cool roof surface' means a roof the exterior surface of which—

''(i) has a 3-year-aged solar reflectance of at least 0.55 and a 3-year-aged thermal emittance of at least 0.75, as determined in accordance with the Cool Roof Rating Council CRRC–1 Product Rating Program, or

''(ii) has a 3-year-aged solar reflectance index (SRI) of at least 64, as determined in accordance with ASTM Standard E1980, determined—

''(I) using a medium-wind-speed convection coefficient of 12 W/m2·K, and

''(II) using the values for 3-year-aged solar reflectance and 3-year-aged thermal emittance determined in accordance with the Cool Roof Rating Council CRRC–1 Product Rating Program.

''(C) ROOF SYSTEM.—The term 'roof system' means a system of roof components, including roof insulation and a membrane or primary roof covering, but not including the roof deck, designed to weather-proof and improve the thermal resistance of a building.

''(D) ELIGIBLE COMMERCIAL BUILDING.—The term 'eligible commercial building' means any building—

''(i) which is within the scope of ASHRAE Standard 90.1–2010,

''(ii) which is located in the United States,

''(iii) with respect to which depreciation (or amortization in lieu of depreciation) is allowable, and

''(iv) which was placed in service prior to December 31, 2009.

''(E) ASHRAE.—The term 'ASHRAE' means the American Society of Heating, Refrigerating and Air-Conditioning Engineers.''.

(b) REQUIREMENT TO USE STRAIGHT LINE METHOD.—Paragraph (3) of section 168(b) is amended by adding at the end the following new subparagraph:

''(J) Any qualified energy-efficient cool roof replacement property.''.

(c) ALTERNATIVE SYSTEM.—The table contained in section 168(g)(3)(B) is amended by striking the last item and inserting the following new items:

''(F)(i) 25
(F)(ii) ..... 27.5''.

(d) DEPRECIATION RULES FOR CERTAIN QUALIFIED ENERGY-EFFICIENT COOL ROOF REPLACEMENT PROPERTY FOR PURPOSES OF COMPUTING THE EARNINGS AND PROFITS OF A REAL ESTATE INVESTMENT TRUST.—

(1) IN GENERAL.—Paragraph (3) of section 312(k) is amended by adding at the end the following new subparagraph:

''(C) TREATMENT OF QUALIFIED ENERGY-EFFICIENT COOL ROOF REPLACEMENT PROPERTY.—In the case of any qualified energy-efficient cool roof replacement property (within the meaning of section 168(e)(9)), the adjustment for depreciation to earnings and profits of a real estate investment trust for any taxable year shall be determined under the alternative depreciation method (within the meaning of section 168(g)(2)), except that the recovery period shall be 20 years.''.

(2) CONFORMING AMENDMENT.—Subparagraph (A) of section 312(k)(3) is amended by striking ''subparagraph (B),'' and inserting ''subparagraphs (B) and (C),''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after the date of the enactment of this Act.

SA 3187. Mr. CARDIN (for himself, Mr. SCHATZ, and Mrs. FEINSTEIN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Beginning on page 47, strike line 10 through page 50, line 9.

Beginning on page 53, strike line 13 through page 55, line 17.

At the appropriate place, insert the following:

TITLE ____—ENERGY EFFICIENCY TAX INCENTIVES ACT

SEC. __01. SHORT TITLE.

This title may be cited as the ''Energy Efficiency Tax Incentives Act''.

Subtitle A—Commercial Building Modernization

SEC. __11. EXTENSION AND MODIFICATION OF DEDUCTION FOR ENERGY-EFFICIENT COMMERCIAL BUILDINGS.

(a) EXTENSION.—

(1) THROUGH 2016.—Section 179D(h) is amended by striking ''December 31, 2013'' and inserting ''December 31, 2016''.

(2) INCLUSION OF MULTIFAMILY BUILDINGS.—

(A) IN GENERAL.—Subparagraph (B) of section 179D(c)(1) is amended by striking ''building'' and inserting ''commercial building or multifamily building''.

(B) DEFINITIONS.—Subsection (c) of section 179D is amended by adding at the end the following new paragraphs:

''(3) COMMERCIAL BUILDING.—The term 'commercial building' means a building with a primary use or purpose other than as residential housing.

''(4) MULTIFAMILY BUILDING.—The term 'multifamily building' means a structure of 5 or more dwelling units with a primary use as residential housing, and includes such buildings owned and operated as a condominium, cooperative, or other common interest community.''.

(b) INCREASE IN MAXIMUM AMOUNT OF DEDUCTION.—

(1) IN GENERAL.—Subparagraph (A) of section 179D(b)(1) is amended by striking ''$1.80'' and inserting ''$3.00''.

(2) PARTIAL ALLOWANCE.—Paragraph (1) of section 179D(d) is amended to read as follows:

''(1) PARTIAL ALLOWANCE.—

''(A) IN GENERAL.—Except as provided in subsection (f), if—

''(i) the requirement of subsection (c)(1)(D) is not met, but

''(ii) there is a certification in accordance with paragraph (6) that—

''(I) any system referred to in subsection (c)(1)(C) satisfies the energy-savings targets established by the Secretary under subparagraph (B) with respect to such system, or

''(II) the systems referred to in subsection (c)(1)(C)(ii) and subsection (c)(1)(C)(iii) together satisfy the energy-savings targets established by the Secretary under subparagraph (B) with respect to such systems,

then the requirement of subsection (c)(1)(D) shall be treated as met with respect to such system or systems, and the deduction under subsection (a) shall be allowed with respect to energy-efficient commercial building property installed as part of such system and as part of a plan to meet such targets, except that subsection (b) shall be applied to such property described in clause (ii)(I) by substituting '$1.00' for '$3.00' and to such property described in clause (ii)(II) by substituting '$2.20' for '$3.00'.

''(B) REGULATIONS.—

''(i) IN GENERAL.—The Secretary, after consultation with the Secretary of Energy, shall promulgate regulations establishing a target for each system described in subsection (c)(1)(C) which, if such targets were met for all such systems, the property would meet the requirements of subsection (c)(1)(D).

''(ii) SAFE HARBOR FOR COMBINED SYSTEMS.—The Secretary, after consultation with the Secretary of Energy, and not later than 6 months after the date of the enactment of the Energy Efficiency Tax Incentives Act, shall promulgate regulations regarding combined envelope and mechanical system performance that detail appropriate components, efficiency levels, or other relevant information for the systems referred to in subsection (c)(1)(C)(ii) and subsection (c)(1)(C)(iii) together to be deemed to have achieved two-thirds of the requirements of subsection (c)(1)(D).''.

(c) DENIAL OF DOUBLE BENEFIT RULES.—

(1) IN GENERAL.—Section 179D is amended by redesignating subsection (h) as subsection (i) and by inserting after subsection (g) the following new subsection:

''(h) TAX INCENTIVES NOT AVAILABLE.—Energy-efficient measures for which a deduction is allowed under this section shall not be eligible for a deduction under section 179F.''.

(2) LOW-INCOME HOUSING EXCEPTION TO BASIS REDUCTION.—Subsection (e) of section 179D is amended by inserting ''(other than property placed in service in a qualified low-income building (within the meaning of section 42))'' after ''building property''.

(d) ALLOCATION OF DEDUCTION.—Paragraph (4) of section 179D(d) is amended to read as follows:

''(4) ALLOCATION OF DEDUCTION.—

''(A) IN GENERAL.—Not later than 180 days after the date of the enactment of this subsection, the Secretary, in consultation with the Secretary of Energy, shall promulgate a regulation to allow the owner of a commercial or multifamily building, including a government, tribal, or non-profit owner, to allocate any deduction allowed under this section, or a portion thereof, to the person primarily responsible for designing the property in lieu of the owner or to a commercial tenant that leases or otherwise occupies space in such building pursuant to a written agreement. Such person shall be treated as the taxpayer for purposes of this section.

''(B) FORM OF ALLOCATION.—An allocation made under this paragraph shall be in writing and in a form that meets the form of allocation requirements in Notice 2008–40 of the Internal Revenue Service.

''(C) PROVISION OF ALLOCATION.—Not later than 30 days after receipt of a written request from a person eligible to receive an allocation under this paragraph, the owner of a building that makes an allocation under this paragraph shall provide the form of allocation (as described in subparagraph (B)) to such person.

''(D) ALLOCATION FROM PUBLIC OWNER OF BUILDING.—In the case of a commercial building or multifamily building that is owned by a Federal, State, or local government or a subdivision thereof, Notice 2006–52 of the Internal Revenue Service, as amplified by Notice 2008–40, shall apply to any allocation.''.

(e) TREATMENT OF BASIS IN CONTEXT OF ALLOCATION.—Subsection (e) of section 179D, as amended by subsection (c)(2), is amended by inserting ''or so allocated'' after ''so allowed''.

(f) EARNINGS AND PROFITS CONFORMITY FOR REAL ESTATE INVESTMENT TRUSTS.—Subparagraph (B) of section 312(k)(3) is amended—

(1) by striking ''.—For purposes of'' and inserting ''.—

''(i) IN GENERAL.—Except as provided in clause (ii), for purposes of'', and

(2) by adding at the end the following new clause:

''(ii) EARNINGS AND PROFITS CONFORMITY FOR REAL ESTATE INVESTMENT TRUSTS.—

''(I) IN GENERAL.—For purposes of computing the earnings and profits of a real estate investment trust (other than a captive real estate investment trust), the entire amount deductible under section 179D shall be allowed as deductions in the taxable years for which such amounts are claimed under such section.

''(II) CAPTIVE REAL ESTATE INVESTMENT TRUST.—The term 'captive real estate investment trust' means a real estate investment trust the shares or beneficial interests of which are not regularly traded on an established securities market and more than 50 percent of the voting power or value of the beneficial interests or shares of which are owned or controlled, directly or indirectly, or constructively, by a single entity that is treated as an association taxable as a corporation under this title and is not exempt from taxation pursuant to the provisions of section 501(a).

''(III) RULES OF APPLICATION.—For purposes of this clause, the constructive ownership rules of section 318(a), as modified by section 856(d)(5), shall apply in determining the ownership of stock, assets, or net profits of any person, and the following entities are not considered an association taxable as a corporation:

''(aa) Any real estate investment trust other than a captive real estate investment trust.

''(bb) Any qualified real estate investment trust subsidiary under section 856, other than a qualified REIT subsidiary of a captive real estate investment trust.

''(cc) Any Listed Australian Property Trust (meaning an Australian unit trust registered as a 'Managed Investment Scheme' under the Australian Corporations Act in which the principal class of units is listed on a recognized stock exchange in Australia and is regularly traded on an established securities market), or an entity organized as a trust, provided that a Listed Australian Property Trust owns or controls, directly or indirectly, 75 percent or more of the voting power or value of the beneficial interests or shares of such trust.

''(dd) Any corporation, trust, association, or partnership organized outside the laws of the United States and which satisfies the criteria described in subclause (IV).

''(IV) CRITERIA.—The criteria described in this subclause are as follows:

''(aa) At least 75 percent of the entity's total asset value at the close of its taxable year is represented by real estate assets (as defined in section 856(c)(5)(B)), cash and cash equivalents, and United States Government securities.

''(bb) The entity is not subject to tax on amounts distributed to its beneficial owners, or is exempt from entity-level taxation.

''(cc) The entity distributes at least 85 percent of its taxable income (as computed in the jurisdiction in which it is organized) to the holders of its shares or certificates of beneficial interest on an annual basis.

''(dd) Not more than 10 percent of the voting power or value in such entity is held directly or indirectly or constructively by a single entity or individual, or the shares or beneficial interests of such entity are regularly traded on an established securities market.

''(ee) The entity is organized in a country which has a tax treaty with the United States.''.

(g) RULES FOR LIGHTING SYSTEMS.—Subsection (f) of section 179D is amended to read as follows:

''(f) RULES FOR LIGHTING SYSTEMS.—

''(1) IN GENERAL.—With respect to property that is part of a lighting system, the deduction allowed under subsection (a) shall be equal to—

''(A) for a lighting system that includes installation of a lighting control described in paragraph (2)(A), the applicable amount determined under paragraph (3)(A),

''(B) for a lighting system that includes installation of a lighting control described in paragraph (2)(B), the applicable amount determined under paragraph (3)(B), or

''(C) for a lighting system that does not include installation of any lighting controls described in subparagraph (A) or (B) of paragraph (2), the applicable amount determined under paragraph (3)(C).

''(2) ENERGY SAVING CONTROLS.—

''(A) LIGHTING CONTROLS IN CERTAIN SPACES.—For purposes of paragraph (1)(A), the lighting controls described in this subparagraph are the following:

''(i) Occupancy sensors (as described in paragraph (4)(I)) in spaces not greater than 800 square feet.

''(ii) Bi-level controls (as described in paragraph (4)(A)).

''(iii) Continuous or step dimming controls (as described in subparagraphs (B) and (K) of paragraph (4)).

''(iv) Daylight dimming where sufficient daylight is available (as described in paragraph (4)(C)).

''(v) A multi-scene controller (as described in paragraph (4)(H)).

''(vi) Time scheduling controls (as described in paragraph (4)(L)), provided that such controls are not required by Standard 90.1-2010.

''(vii) Such other lighting controls as the Secretary, in consultation with the Secretary of Energy, determines appropriate.

''(B) OTHER CONTROL TYPES.—For purposes of paragraph (1)(B), the lighting controls described in this subparagraph are the following:

''(i) Occupancy sensors (as described in paragraph (4)(I)) in spaces greater than 800 square feet.

''(ii) Demand responsive controls (as described in paragraph (4)(D)).

''(iii) Lumen maintenance controls (as described in paragraph (4)(F)) where solid state lighting is used.

''(iv) Such other lighting controls as the Secretary, in consultation with the Secretary of Energy, determines appropriate.

''(3) APPLICABLE AMOUNT.—

''(A) LIGHTING CONTROLS IN CERTAIN SPACES.—For purposes of paragraph (1)(A), the applicable amount shall be determined in accordance with the following table:

''If the percentage of reduction in lighting power density is not less than:	**The amount of the deduction per square foot is:**
15 percent	$0.30
20 percent	$0.44
25 percent	$0.58
30 percent	$0.72
35 percent	$0.86
40 percent	$1.00.

''(B) LIGHTING CONTROLS IN LARGER SPACES AND WHERE SOLID LIGHTING IS USED.—For purposes of paragraph (1)(B), the applicable amount shall be determined in accordance with the following table:

''If the percentage of reduction in lighting power density is not less than:	**The amount of the deduction per square foot is:**
20 percent	$0.30
25 percent	$0.44
30 percent	$0.58
35 percent	$0.72
40 percent	$0.86
45 percent	$1.00.

''(C) NO QUALIFIED LIGHTING CONTROLS.—For purposes of paragraph (1)(C), the applicable amount shall be determined in accordance with the following table:

''If the percentage of reduction in lighting power density is not less than:	**The amount of the deduction per square foot is:**
25 percent	$0.30
30 percent	$0.44
35 percent	$0.58
40 percent	$0.72
45 percent	$0.86
50 percent	$1.00.

''(4) DEFINITIONS.—For purposes of this subsection:

''(A) BI-LEVEL CONTROL.—

''(i) IN GENERAL.—Subject to clause (ii), the term 'bi-level control' means a lighting control strategy that provides for 2 different levels of lighting.

''(ii) FULL-OFF SETTING.—For purposes of clause (i), a bi-level control shall also provide for a full-off setting.

''(B) CONTINUOUS DIMMING.—The term 'continuous dimming' means a lighting control strategy that adjusts the light output of a lighting system between minimum and maximum light output in a manner that is not perceptible.

''(C) DAYLIGHT DIMMING; SUFFICIENT DAYLIGHT.—

''(i) DAYLIGHT DIMMING.—The term 'daylight dimming' means any device that—

''(I) adjusts electric lighting power in response to the amount of daylight that is present in an area, and

''(II) provides for separate control of the lamps for general lighting in the daylight area by not less than 1 multi-level photocontrol, including continuous dimming devices, that satisfies the following requirements:

''(aa) The light sensor for the multi-level photocontrol is remote from where calibration adjustments are made.

''(bb) The calibration adjustments are readily accessible.

''(cc) The multi-level photocontrol reduces electric lighting power in response to the amount of daylight with—

''(AA) not less than 1 control step that is between 50 percent and 70 percent of design lighting power, and

''(BB) not less than 1 control step that is not less than 35 percent of design lighting power.

''(ii) SUFFICIENT DAYLIGHT.—

''(I) IN GENERAL.—The term 'sufficient daylight' means—

''(aa) in the case of toplighted areas, when the total daylight area under skylights plus the total daylight area under rooftop monitors in an enclosed space is greater than 900 square feet (as defined in Standard 90.1-2010), and

''(bb) in the case of sidelighted areas, when the combined primary sidelight area in an enclosed space is not less than 250 square feet (as defined in Standard 90.1-2010).

''(II) EXCEPTIONS.—Sufficient daylight shall be deemed to not be available if—

''(aa) in the case of areas described in subclause (I)(aa)—

''(AA) for daylighted areas under skylights, it is documented that existing adjacent structures or natural objects block direct beam sunlight for more than 1500 daytime hours (after 8 a.m. and before 4 p.m., local time) per year,

''(BB) for daylighted areas, the skylight effective aperture is less than 0.006, or

''(CC) for buildings in climate zone 8, as defined under Standard 90.1-2010, the daylight areas total less than 1500 square feet in an enclosed space, and

''(bb) in the case of primary sidelighted areas described in subclause (I)(bb)—

''(AA) the top of the existing adjacent structures are at least twice as high above the windows as the distance from the window, or

''(BB) the sidelighting effective aperture is less than 0.1.

''(iii) DAYLIGHT, SIDELIGHTING, AND OTHER RELATED TERMS.—The terms 'daylight area', 'daylight area under skylights', 'daylight area under rooftop monitors', 'daylighted area', 'enclosed space', 'primary sidelighted areas', 'sidelighting effective aperture', and 'skylight effective aperture' have the same meaning given such terms under Standard 90.1-2010.

''(D) DEMAND RESPONSIVE CONTROL.—

''(i) IN GENERAL.—The term 'demand responsive control' means a control device that receives and automatically responds to a demand response signal and—

''(I) in the case of space-conditioning systems, conducts a centralized demand shed for non-critical zones during a demand response period and that has the capability to, on a signal from a centralized contract or software point within an Energy Management Control System—

''(aa) remotely increase the operating cooling temperature set points in such zones by not less than 4 degrees,

''(bb) remotely decrease the operating heating temperature set points in such zones by not less than 4 degrees,

''(cc) remotely reset temperatures in such zones to originating operating levels, and

''(dd) provide an adjustable rate of change for any temperature adjustment and reset, and

''(II) in the case of lighting power, has the capability to reduce lighting power by not less than 30 percent during a demand response period.

''(ii) DEMAND RESPONSE PERIOD.—The term 'demand response period' means a period in which short-term adjustments in electricity usage are made by end-use customers from normal electricity consumption patterns, including adjustments in response to—

''(I) the price of electricity, and

''(II) participation in programs or services that are designed to modify electricity usage in response to wholesale market prices for electricity or when reliability of the electrical system is in jeopardy.

''(iii) DEMAND RESPONSE SIGNAL.—The term 'demand response signal' means a signal sent to an end-use customer by a local utility, independent system operator, or designated curtailment service provider or aggregator that—

''(I) indicates an adjustment in the price of electricity, or

''(II) is a request to modify electricity consumption.

''(E) LAMP.—The term 'lamp' means an artificial light source that produces optical radiation (including ultraviolet and infrared radiation).

''(F) LUMEN MAINTENANCE CONTROL.—The term 'lumen maintenance control' means a lighting control strategy that maintains constant light output by adjusting lamp power to compensate for age and cleanliness of luminaires.

''(G) LUMINAIRE.—The term 'luminaire' means a complete lighting unit for the production, control, and distribution of light that consists of—

''(i) not less than 1 lamp, and

''(ii) any of the following items:

''(I) Optical control devices designed to distribute light.

''(II) Sockets or mountings for the positioning, protection, and operation of the lamps.

''(III) Mechanical components for support or attachment.

''(IV) Electrical and electronic components for operation and control of the lamps.

''(H) MULTI-SCENE CONTROL.—The term 'multi-scene control' means a lighting control device or system that allows for—

''(i) not less than 2 predetermined lighting settings,

''(ii) a setting that turns off all luminaires in an area, and

''(iii) a recall of the settings described in clauses (i) and (ii) for any luminaires or groups of luminaires to adjust to multiple activities within the area.

''(I) OCCUPANCY SENSOR.—The term 'occupancy sensor' means a control device that—

''(i) detects the presence or absence of individuals within an area and regulates lighting, equipment, or appliances according to a required sequence of operation,

''(ii) shuts off lighting when an area is unoccupied,

''(iii) except in areas designated as emergency egress and using less than 0.2 watts per square foot of floor area, provides for manual shut-off of all luminaires regardless of the status of the sensor and allows for—

''(I) independent control in each area enclosed by ceiling-height partitions,

''(II) controls that are readily accessible, and

''(III) operation by a manual switch that is located in the same area as the lighting that is subject to the control device.

''(J) STANDARD 90.1-2010.—The term 'Standard 90.1-2010' means Standard 90.1-2010 of the American Society of Heating, Refrigerating, and Air Conditioning Engineers and the Illuminating Engineering Society of North America.

''(K) STEP DIMMING.—The term 'step dimming' means a lighting control strategy that adjusts the light output of a lighting system by 1 or more predetermined amounts of greater than 1 percent of full output in a manner that may be perceptible.

''(L) TIME SCHEDULING CONTROL.—The term 'time scheduling control' means a control strategy that automatically controls lighting, equipment, or systems based on a particular time of day or other daily event (including sunrise and sunset).''.

(h) UPDATED STANDARDS.—

(1) INITIAL UPDATE.—

(A) IN GENERAL.—Section 179D(c) is amended by striking ''90.1-2001'' each place it appears and inserting ''90.1-2004''.

(B) CONFORMING AMENDMENT.—Paragraph (2) of section 179D(c) is amended by striking ''(as in effect on April 2, 2003)''.

(2) SECOND UPDATE.—

(A) IN GENERAL.—Section 179D is amended by striking ''90.1-2004'' each place it appears in subsections (c) and (f) and inserting ''90.1-2007''.

(B) EFFECTIVE DATE.—The amendments made by subparagraph (A) shall apply to property placed in service after December 31, 2014.

(i) TREATMENT OF LIGHTING SYSTEMS.—Section 179D(c)(1) is amended by striking ''interior'' each place it appears.

(j) REPORTING PROGRAM.—Section 179D, as amended by subsection (c)(1), is amended by redesignating subsection (i) as subsection (j) and by inserting after subsection (h) the following new subsection:

''(i) REPORTING PROGRAM.—For purposes of the report required under section 179F(l), the Secretary, in consultation with the Secretary of Energy, shall—

''(1) develop a program to collect a statistically valid sample of energy consumption data from taxpayers that received full deductions under this section, regardless of whether such taxpayers allocated all or a portion of such deduction, and

''(2) include such data in the report, with such redactions as deemed necessary to protect the personally identifiable information of such taxpayers.''.

(k) SPECIAL RULE FOR PARTNERSHIPS AND S CORPORATIONS.—Section 179D, as amended by subsection (j), is amended by redesignating subsection (j) as subsection (k) and by inserting after subsection (i) the following new subsection:

''(j) SPECIAL RULE FOR PARTNERSHIPS AND S CORPORATIONS.—In the case of a partnership or S corporation, this section shall be applied at the partner or shareholder level, subject to such reporting requirements as are determined appropriate by the Secretary.''.

(l) EFFECTIVE DATE.—Except as otherwise provided, the amendments made by this section shall apply to property placed in service in taxable years beginning after the date of the enactment of this Act.

SEC. _12. DEDUCTION FOR RETROFITS OF EXISTING COMMERCIAL AND MULTIFAMILY BUILDINGS.

(a) IN GENERAL.—Part VI of subchapter B of chapter 1 is amended by inserting after section 179E the following new section:

''SEC. 179F. DEDUCTION FOR RETROFITS OF EXISTING COMMERCIAL AND MULTIFAMILY BUILDINGS.

''(a) ALLOWANCE OF DEDUCTION.—

''(1) IN GENERAL.—With respect to each certified retrofit plan, there shall be allowed as a deduction an amount equal to the lesser of—

''(A) the sum of—

''(i) the design deduction, and

''(ii) the realized deduction, or

''(B) the total cost to develop and implement such certified retrofit plan.

''(2) EXCEPTION.—For purposes of the amount described in paragraph (1)(B), if such amount is taken as a design deduction, no realized deduction shall be allowed.

''(b) DEDUCTION AMOUNTS.—For purposes of this section—

''(1) DESIGN DEDUCTION.—A design deduction shall be—

''(A) based on projected source energy savings as calculated in accordance with subsection (c)(3)(B),

''(B) correlated to the percent of source energy savings set forth in the general scale in paragraph (3)(A) that a certified retrofit plan is projected to achieve when energy-efficient measures are placed in service, and

''(C) equal to 60 percent of the amount allowed under the general scale.

''(2) REALIZED DEDUCTION.—

''(A) IN GENERAL.—A realized deduction shall be—

''(i) based on realized source energy savings as calculated in accordance with subsection (c)(3)(C),

''(ii) correlated to the percent of source energy savings set forth in the general scale in paragraph (3)(A) as realized by a certified retrofit plan, and

''(iii) equal to 40 percent of the amount allowed under the general scale.

''(B) ADJUSTMENT OF SOURCE ENERGY SAVINGS.—The percent of source energy savings for purposes of any realized deduction may vary from such savings projected when energy-efficient measures were placed in service for purposes of a design deduction under paragraph (1).

''(C) NO RECAPTURE OF DESIGN DEDUCTION.—Notwithstanding the regulations prescribed under subsection (f), no recapture of a design deduction shall be required where the owner of the commercial or multifamily building—

''(i) claims or allocates a design deduction when energy-efficient measures are placed into service pursuant to the terms and conditions of a certified retrofit plan, and

''(ii) is not eligible for or does not subsequently claim or allocate a realized deduction.

''(3) GENERAL SCALE.—

''(A) IN GENERAL.—The scale for deductions allowed under this section shall be—

''(i) $1.00 per square foot of retrofit floor area for 20 to 24 percent source energy savings,

''(ii) $1.50 per square foot of retrofit floor area for 25 to 29 percent source energy savings,

''(iii) $2.00 per square foot of retrofit floor area for 30 to 34 percent source energy savings,

''(iv) $2.50 per square foot of retrofit floor area for 35 to 39 percent source energy savings,

''(v) $3.00 per square foot of retrofit floor area for 40 to 44 percent source energy savings,

''(vi) $3.50 per square foot of retrofit floor area for 45 to 49 percent source energy savings, and

''(vii) $4.00 per square foot of retrofit floor area for 50 percent or more source energy savings.

''(B) HISTORIC BUILDINGS.—

''(i) IN GENERAL.—With respect to energy-efficient measures placed in service as part of a certified retrofit plan in a commercial building or multifamily building on or eligible for the National Register of Historic Places, the respective dollar amounts set forth in the general scale under subparagraph (A) shall—

''(I) each be increased by 20 percent, for the purposes of calculating any applicable design deduction and realized deduction, and

''(II) not exceed the total cost to develop and implement such certified retrofit plan.

''(ii) EXCEPTION.—If the amount described in clause (i)(II) is taken as a design deduction, then no realized deduction shall be allowed.

''(c) CALCULATION OF ENERGY SAVINGS.—

''(1) IN GENERAL.—For purposes of the design deduction and the realized deduction, source energy savings shall be calculated with reference to a baseline of the annual source energy consumption of the commercial or multifamily building before energy-efficient measures were placed in service.

''(2) BASELINE BENCHMARK.—The baseline under paragraph (1) shall be determined using a building energy performance benchmarking tool designated by the Administrator of the Environmental Protection Agency, and based upon 1 year of source energy consumption data prior to the date upon which the energy-efficient measures are placed in service.

''(3) DESIGN AND REALIZED SOURCE ENERGY SAVINGS.—

''(A) IN GENERAL.—In certifying a retrofit plan as a certified retrofit plan, a licensed engineer or architect shall calculate source energy savings by utilizing the baseline benchmark defined in paragraph (2) and determining percent improvements from such baseline.

''(B) DESIGN DEDUCTION.—For purposes of claiming a design deduction, the regulations issued under subsection (f)(1) shall prescribe the standards and process for a licensed engineer or architect to calculate and certify source energy savings projected from the design of a certified retrofit plan as of the date energy-efficient measures are placed in service.

''(C) REALIZED DEDUCTION.—For purposes of claiming a realized deduction, a licensed engineer or architect shall calculate and certify source energy savings realized by a certified retrofit plan 2 years after a design deduction is allowed by utilizing energy consumption data after energy-efficient measures are placed in service, and adjusting for climate, building occupancy hours, density, or other factors deemed appropriate in the benchmarking tool designated under paragraph (2).

''(d) CERTIFIED RETROFIT PLAN AND OTHER DEFINITIONS.—For purposes of this section—

''(1) CERTIFIED RETROFIT PLAN.—The term 'certified retrofit plan' means a plan that—

''(A) is designed to reduce the annual source energy costs of a commercial building, or a multifamily building, through the installation of energy-efficient measures,

''(B) is certified under penalty of perjury by a licensed engineer or architect, who is not a direct employee of the owner of the commercial building or multifamily building that is the subject of the plan, and is licensed in the State in which such building is located,

''(C) describes the square footage of retrofit floor area covered by such a plan,

''(D) specifies that it is designed to achieve a final source energy usage intensity after energy-efficient measures are placed in service in a commercial building or a multifamily building that does not exceed on a square foot basis the average level of energy usage intensity of other similar buildings, as described in paragraph (2),

''(E) requires that after the energy-efficient measures are placed in service, the commercial building or multifamily building meets the applicable State and local building code requirements for the area in which such building is located,

''(F) satisfies the regulations prescribed under subsection (f), and

''(G) is submitted to the Secretary of Energy after energy-efficient measures are

placed in service, for the purpose of informing the report to Congress required by subsection (l).

''(2) AVERAGE LEVEL OF ENERGY USAGE INTENSITY.—

''(A) IN GENERAL.—The maximum average level of energy usage intensity under paragraph (1)(D) shall not exceed 300,000 British thermal units per square foot.

''(B) REGULATIONS.—

''(i) IN GENERAL.—The Secretary, in consultation with the Administrator of the Environmental Protection Agency, shall develop distinct standards for categories and subcategories of buildings with respect to maximum average level of energy usage intensity based on the best available information used by the ENERGY STAR program.

''(ii) REVIEW.—The standards developed pursuant to clause (i) shall be reviewed and updated by the Secretary, in consultation with the Administrator of the Environmental Protection Agency, not later than every 3 years.

''(3) COMMERCIAL BUILDING.—

''(A) IN GENERAL.—The term 'commercial building' means a building located in the United States—

''(i) that is in existence and occupied on the date of the enactment of this section,

''(ii) for which a certificate of occupancy has been issued at least 10 years before energy efficiency measures are placed in service, and

''(iii) with a primary use or purpose other than as residential housing.

''(B) SHOPPING CENTERS.—In the case of a retail shopping center, the term 'commercial building' shall include an area within such building that is—

''(i) 50,000 square feet or larger that is covered by a separate utility grade meter to record energy consumption in such area, and

''(ii) under the day-to-day management and operation of—

''(I) the owner of such building as common space areas, or

''(II) a retail tenant, lessee, or other occupant.

''(4) ENERGY-EFFICIENT MEASURES.—The term 'energy-efficient measures' means a measure, or combination of measures, placed in service through a certified retrofit plan—

''(A) on or in a commercial building or multifamily building,

''(B) as part of—

''(i) the lighting systems,

''(ii) the heating, cooling, ventilation, refrigeration, or hot water systems,

''(iii) building transportation systems, such as elevators and escalators,

''(iv) the building envelope, which may include an energy-efficient cool roof,

''(v) a continuous commissioning contract under the supervision of a licensed engineer or architect, or

''(vi) building operations or monitoring systems, including utility-grade meters and submeters, and

''(C) including equipment, materials, and systems within subparagraph (B) with respect to which depreciation (or amortization in lieu of depreciation) is allowed.

''(5) ENERGY SAVINGS.—The term 'energy savings' means source energy usage intensity reduced on a per square foot basis through design and implementation of a certified retrofit plan.

''(6) MULTIFAMILY BUILDING.—The term 'multifamily building'—

''(A) means—

''(i) a structure of 5 or more dwelling units located in the United States—

''(I) that is in existence and occupied on the date of the enactment of this section,

''(II) for which a certificate of occupancy has been issued at least 10 years before energy efficiency measures are placed in service, and

''(III) with a primary use as residential housing, and

''(B) includes such buildings owned and operated as a condominium, cooperative, or other common interest community.

''(7) SOURCE ENERGY.—The term 'source energy' means the total amount of raw fuel that is required to operate a commercial building or multifamily building, and accounts for losses that are incurred in the generation, storage, transport, and delivery of fuel to such a building.

''(e) TIMING OF CLAIMING DEDUCTIONS.—Deductions allowed under this section may be claimed as follows:

''(1) DESIGN DEDUCTION.—In the case of a design deduction, in the taxable year that energy efficiency measures are placed in service.

''(2) REALIZED DEDUCTION.—In the case of a realized deduction, in the second taxable year following the taxable year described in paragraph (1).

''(f) REGULATIONS.—

''(1) IN GENERAL.—Not later than 180 days after the date of the enactment of this section, and after notice and opportunity for public comment, the Secretary, in consultation with the Secretary of Energy and the Administrator of the Environmental Protection Agency, shall prescribe regulations—

''(A) for the manner and method for a licensed engineer or architect to certify retrofit plans, model projected energy savings, and calculate realized energy savings, and

''(B) notwithstanding subsection (b)(2)(C), to provide, as appropriate, for a recapture of the deductions allowed under this section if a retrofit plan is not fully implemented, or a retrofit plan and energy savings are not certified or verified in accordance with regulations prescribed under this subsection.

''(2) RELIANCE ON ESTABLISHED PROTOCOLS, ETC.—To the maximum extent practicable and available, such regulations shall rely upon established protocols and documents used in the ENERGY STAR program, and industry best practices and existing guidelines, such as the Building Energy Modeling Guidelines of the Commercial Energy Services Network (COMNET).

''(3) ALLOWANCE OF DEDUCTIONS PENDING ISSUANCE OF REGULATIONS.—Pending issuance of the regulations under paragraph (1), the owner of a commercial building or a multifamily building shall be allowed to claim or allocate a deduction allowed under this section.

''(g) NOTICE TO OWNER.—Each certification of a retrofit plan and calculation of energy savings required under this section shall include an explanation to the owner of a commercial building or a multifamily building regarding the energy-efficient measures placed in service and their projected and realized annual energy costs.

''(h) ALLOCATION OF DEDUCTION.—

''(1) IN GENERAL.—Not later than 180 days after the date of the enactment of this section, the Secretary, in consultation with the Secretary of Energy, shall promulgate a regulation to allow the owner of a commercial building or a multifamily building, including a government, tribal, or non-profit owner, to allocate any deduction allowed under this section, or a portion thereof, to the person primarily responsible for funding, financing, designing, leasing, operating, or placing in service energy-efficient measures. Such person shall be treated as the taxpayer for purposes of this section and shall include a building tenant, financier, architect, professional engineer, licensed contractor, energy services company, or other building professional.

''(2) FORM OF ALLOCATION.—An allocation made under this paragraph shall be in writing and in a form that meets the form of allocation requirements in Notice 2008–40 of the Internal Revenue Service.

''(3) PROVISION OF ALLOCATION.—Not later than 30 days after receipt of a written request from a person eligible to receive an allocation under this paragraph, the owner of a building that makes an allocation under this paragraph shall provide the form of allocation (as described in paragraph (2)) to such person.

''(4) ALLOCATION FROM PUBLIC OWNER OF BUILDING.—In the case of a commercial building or a multifamily building that is owned by a Federal, State, or local government or a subdivision thereof, Notice 2006–52 of the Internal Revenue Service, as amplified by Notice 2008–40, shall apply to any allocation.

''(i) BASIS REDUCTION.—For purposes of this subtitle, if a deduction is allowed under this section with respect to any energy-efficient measures placed in service under a certified retrofit plan other than in a qualified low-income building (within the meaning of section 42), the basis of such measures shall be reduced by the amount of the deduction so allowed or so allocated.

''(j) SPECIAL RULE FOR PARTNERSHIPS AND S CORPORATIONS.—In the case of a partnership or S corporation, this section shall be applied at the partner or shareholder level, subject to such reporting requirements as are determined appropriate by the Secretary.

''(k) TAX INCENTIVES NOT AVAILABLE.—

''(1) ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION.—Energy-efficient measures for which a deduction is allowed under this section shall not be eligible for a deduction under section 179D.

''(2) NEW ENERGY EFFICIENT HOME CREDIT.—No deduction shall be allowed under this section with respect to any building or dwelling unit with respect to which a credit under section 45L was allowed.

''(l) REPORT TO CONGRESS.—

''(1) IN GENERAL.—Biennially, beginning with the first year after the enactment of this section, the Secretary, in conjunction with the Secretary of Energy, shall submit a report to Congress that—

''(A) explains the energy saved, the energy-efficient measures implemented, the realization of energy savings projected, and records the amounts and types of deductions allowed under this section,

''(B) explains the energy saved, the energy efficient measures implemented, and records the amount of deductions allowed under section 179D, based on the data collected pursuant to subsection (i) of such section,

''(C) determines the number of jobs created as a result of the deduction allowed under this section,

''(D) determines how the use of any deduction allowed under this section may be improved, based on the information provided to the Secretary of Energy,

''(E) provides aggregated data with respect to the information described in subparagraphs (A) through (D), and

''(F) provides statutory recommendations to Congress that would reduce energy consumption in new and existing commercial buildings located in the United States, including recommendations on providing energy-efficient tax incentives for subsections of buildings that operate with specific utility-grade metering.

''(2) PROTECTION OF TAXPAYER INFORMATION.—The Secretary and the Secretary of Energy shall share information on deductions allowed under this section and related reports submitted, as requested by each agency to fulfill its obligations under this

section, with such redactions as deemed necessary to protect the personally identifiable financial information of a taxpayer.

''(3) INCORPORATION INTO DEPARTMENT OF ENERGY PROGRAMS.—The Secretary of Energy shall, to the maximum extent practicable, incorporate conclusions of the report under this subsection into current Department of Energy building performance and energy efficiency data collection and other reporting programs.

''(m) TERMINATION.—This section shall not apply to any property placed in service after December 31, 2016.''.

(b) EFFECT ON DEPRECIATION ON EARNINGS AND PROFITS.—Subparagraph (B) of section 312(k)(3), as amended by this title, is amended—

(1) by striking ''or 179E'' both places it appears in clause (i) and inserting ''179E, or 179F'',

(2) by striking ''OR 179E'' in the heading and inserting ''179E, OR 179F'', and

(3) by inserting ''or 179F'' after ''section 179D'' in clause (ii)(I).

(c) CONFORMING AMENDMENT.—The table of sections for part VI of subchapter B of chapter 1 is amended by inserting after the item relating to section 179E the following new item:

''Sec. 179F. Deduction for retrofits of existing commercial and multifamily buildings.''.

(d) EFFECTIVE DATE.—Except as otherwise provided, the amendments made by this section shall apply to property placed in service in taxable years beginning after the date of the enactment of this Act.

Subtitle B—Home Energy Improvements

SEC. _21. PERFORMANCE BASED HOME ENERGY IMPROVEMENTS.

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 25E. PERFORMANCE BASED ENERGY IMPROVEMENTS.

''(a) IN GENERAL.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year for a qualified whole home energy efficiency retrofit an amount determined under subsection (b).

''(b) AMOUNT DETERMINED.—

''(1) IN GENERAL.—Subject to paragraph (4), the amount determined under this subsection is equal to—

''(A) the base amount under paragraph (2), increased by

''(B) the amount determined under paragraph (3).

''(2) BASE AMOUNT.—For purposes of paragraph (1)(A), the base amount is $2,000, but only if the energy use for the residence is reduced by at least 20 percent below the baseline energy use for such residence as calculated according to paragraph (5).

''(3) INCREASE AMOUNT.—For purposes of paragraph (1)(B), the amount determined under this paragraph is $500 for each additional 5 percentage point reduction in energy use.

''(4) LIMITATION.—In no event shall the amount determined under this subsection exceed the lesser of—

''(A) $5,000 with respect to any residence, or

''(B) 30 percent of the qualified home energy efficiency expenditures paid or incurred by the taxpayer under subsection (c) with respect to such residence.

''(5) DETERMINATION OF ENERGY USE REDUCTION.—For purposes of this subsection—

''(A) IN GENERAL.—The reduction in energy use for any residence shall be determined by modeling the annual predicted percentage reduction in total energy costs for heating, cooling, hot water, and permanent lighting. It shall be modeled using computer modeling software approved under subsection (d)(2) and a baseline energy use calculated according to subsection (d)(1)(C).

''(B) ENERGY COSTS.—For purposes of subparagraph (A), the energy cost per unit of fuel for each fuel type shall be determined by dividing the total actual energy bill for the residence for that fuel type for the most recent available 12-month period by the total energy units of that fuel type used over the same period.

''(c) QUALIFIED HOME ENERGY EFFICIENCY EXPENDITURES.—For purposes of this section, the term 'qualified home energy efficiency expenditures'—

''(1) means any amount paid or incurred by the taxpayer during the taxable year for a qualified whole home energy efficiency retrofit, including the cost of diagnostic procedures, labor, and modeling,

''(2) includes only measures that have an average estimated life of 5 years or more as determined by the Secretary, after consultation with the Secretary of Energy, and

''(3) does not include any amount which is paid or incurred in connection with any expansion of the building envelope of the residence.

''(d) QUALIFIED WHOLE HOME ENERGY EFFICIENCY RETROFIT.—For purposes of this section—

''(1) IN GENERAL.—The term 'qualified whole home energy efficiency retrofit' means the implementation of measures placed in service during the taxable year intended to reduce the energy use of the principal residence of the taxpayer which is located in the United States. A qualified whole home energy efficiency retrofit shall—

''(A) subject to paragraph (4), be designed, implemented, and installed by a contractor which is—

''(i) accredited by the Building Performance Institute (hereafter in this section referred to as 'BPI') or a preexisting BPI accreditation-based State certification program with enhancements to achieve State energy policy,

''(ii) a Residential Energy Services Network (hereafter in this section referred to as 'RESNET') accredited Energy Smart Home Performance Team, or

''(iii) accredited by an equivalent certification program approved by the Secretary, after consultation with the Secretary of Energy, for this purpose,

''(B) install a set of measures modeled to achieve a reduction in energy use of at least 20 percent below the baseline energy use established in subparagraph (C), using computer modeling software approved under paragraph (2),

''(C) establish the baseline energy use by calibrating the model using sections 3 and 4 and Annex D of BPI Standard BPI–2400–S–2011: Standardized Qualification of Whole House Energy Savings Estimates, or an equivalent standard approved by the Secretary, after consultation with Secretary of Energy, for this purpose,

''(D) document the measures implemented in the residence through photographs taken before and after the retrofit, including photographs of its visible energy systems and envelope as relevant, and

''(E) implement a test-out procedure, following guidelines of the applicable certification program specified under clause (i) or (ii) of subparagraph (A), or equivalent guidelines approved by the Secretary, after consultation with the Secretary of Energy, for this purpose, to ensure—

''(i) the safe operation of all systems post retrofit, and

''(ii) that all improvements are included in, and have been installed according to, standards of the applicable certification program specified under clause (i) or (ii) of subparagraph (A), or equivalent standards approved by the Secretary, after consultation with the Secretary of Energy, for this purpose.

For purposes of subparagraph (A)(iii), an organization or State may submit an equivalent certification program for approval by the Secretary, in consultation with the Secretary of Energy. The Secretary shall approve or deny such submission not later than 180 days after receipt, and, if the Secretary fails to respond in that time period, the submitted equivalent certification program shall be considered approved.

''(2) APPROVED MODELING SOFTWARE.—For purposes of paragraph (1)(B), the contractor (or, if applicable, the person described in paragraph (4)) shall use modeling software certified by RESNET as following the software verification test suites in section 4.2.1 of RESNET Publication No. 06–001 or certified by an alternative organization as following an equivalent standard, as approved by the Secretary, after consultation with the Secretary of Energy, for this purpose.

''(3) DOCUMENTATION.—The Secretary, after consultation with the Secretary of Energy, shall prescribe regulations directing what specific documentation is required to be retained or submitted by the taxpayer in order to claim the credit under this section, which shall include, in addition to the photographs under paragraph (1)(D), a form approved by the Secretary that is completed and signed by the qualified whole home energy efficiency retrofit contractor under penalties of perjury. Such form shall include—

''(A) a statement that the contractor (or, if applicable, the person described in paragraph (4)) followed the specified procedures for establishing baseline energy use and estimating reduction in energy use,

''(B) the name of the software used for calculating the baseline energy use and reduction in energy use, the percentage reduction in projected energy savings achieved, and a statement that such software was certified for this program by the Secretary, after consultation with the Secretary of Energy,

''(C) a statement that the contractor (or, if applicable, the person described in paragraph (4)) will retain the details of the calculations and underlying energy bills for 5 years and will make such details available for inspection by the Secretary or the Secretary of Energy, if so requested,

''(D) a list of measures installed and a statement that all measures included in the reduction in energy use estimate are included in, and installed according to, standards of the applicable certification program specified under clause (i) or (ii) of subparagraph (A), or equivalent standards approved by the Secretary, after consultation with the Secretary of Energy,

''(E) a statement that the contractor (or, if applicable, the person described in paragraph (4)) meets the requirements of paragraph (1)(A), and

''(F) documentation of the total cost of the project in order to comply with the limitation under subsection (b)(4)(B).

''(4) CERTIFIED HOME ENERGY RATER.—For purposes of paragraph (1)(A), a contractor shall be deemed to have satisfied the accreditation requirement under such paragraph if the contractor enters into a contract with a person that satisfies such accreditation requirement for purposes of modeling the energy use reduction described in paragraph (1)(B).

''(e) ADDITIONAL RULES.—For purposes of this section—

''(1) NO DOUBLE BENEFIT.—

''(A) IN GENERAL.—With respect to any residence, no credit shall be allowed under this

section for any taxable year in which the taxpayer claims a credit under section 25C.

''(B) RENEWABLE ENERGY SYSTEMS AND APPLIANCES.—In the case of a renewable energy system or appliance that qualifies for another credit under this chapter, the resulting reduction in energy use shall not be taken into account in determining the percentage energy use reductions under subsection (b).

''(C) NO DOUBLE BENEFIT FOR CERTAIN EXPENDITURES.—The term 'qualified home energy efficiency expenditures' shall not include any expenditure for which a deduction or credit is claimed by the taxpayer under this chapter for the taxable year or with respect to which the taxpayer receives any Federal energy efficiency rebate.

''(2) PRINCIPAL RESIDENCE.—The term 'principal residence' has the same meaning as when used in section 121.

''(3) SPECIAL RULES.—Rules similar to the rules under paragraphs (4), (5), (6), (7), and (8) of section 25D(e) and section 25C(e)(2) shall apply, as determined by the Secretary, after consultation with the Secretary of Energy.

''(4) BASIS ADJUSTMENTS.—For purposes of this subtitle, if a credit is allowed under this section with respect to any expenditure with respect to any property, the increase in the basis of such property which would (but for this paragraph) result from such expenditure shall be reduced by the amount of the credit so allowed.

''(5) ELECTION NOT TO CLAIM CREDIT.—No credit shall be determined under subsection (a) for the taxable year if the taxpayer elects not to have subsection (a) apply to such taxable year.

''(6) MULTIPLE YEAR RETROFITS.—If the taxpayer has claimed a credit under this section in a previous taxable year, the baseline energy use for the calculation of reduced energy use must be established after the previous retrofit has been placed in service.

''(f) TERMINATION.—This section shall not apply with respect to any costs paid or incurred after December 31, 2016.

''(g) SECRETARY REVIEW.—The Secretary, after consultation with the Secretary of Energy, shall establish a review process for the retrofits performed, including an estimate of the usage of the credit and a statistically valid analysis of the average actual energy use reductions, utilizing utility bill data collected on a voluntary basis, and report to Congress not later than June 30, 2014, any findings and recommendations for—

''(1) improvements to the effectiveness of the credit under this section, and

''(2) expansion of the credit under this section to rental units.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 1016(a) is amended—

(A) by striking ''and'' at the end of paragraph (36),

(B) by striking the period at the end of paragraph (37) and inserting '', and'', and

(C) by adding at the end the following new paragraph:

''(38) to the extent provided in section 25E(e)(4), in the case of amounts with respect to which a credit has been allowed under section 25E.''.

(2) Section 6501(m) is amended by inserting ''25E(e)(5),'' after ''section''.

(3) The table of sections for subpart A of part IV of subchapter A chapter 1 is amended by inserting after the item relating to section 25D the following new item:

''Sec. 25E. Performance based energy improvements.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred for a qualified whole home energy efficiency retrofit placed in service after December 31, 2013.

Subtitle C—Industrial Energy and Water Efficiency

SEC. _31. MODIFICATIONS IN CREDIT FOR COMBINED HEAT AND POWER SYSTEM PROPERTY.

(a) MODIFICATION OF CERTAIN CAPACITY LIMITATIONS.—Section 48(c)(3)(B) is amended—

(1) by striking ''15 megawatts'' in clause (ii) and inserting ''25 megawatts'',

(2) by striking ''20,000 horsepower'' in clause (ii) and inserting ''34,000 horsepower'', and

(3) by striking clause (iii).

(b) INCREASE IN CREDIT PERCENTAGE FOR SYSTEMS WITH GREATER EFFICIENCY.—Subparagraph (A) of section 48(a)(2) is amended—

(1) by striking ''and'' at the end of subclause (III) of clause (i),

(2) by adding at the end of clause (i) the following new subclause:

''(V) combined heat and power system property the energy efficiency percentage of which (as defined in subsection (c)(3)(C)(i)) is equal to or greater than 85 percent,'',

(3) by redesignating clause (ii) as clause (iii),

(4) by striking ''clause (i)'' in clause (iii), as so redesignated, and inserting ''clause (i) or (ii)'', and

(5) by inserting after clause (i) the following new clause:

''(ii) 20 percent in the case of combined heat and power system property the energy percentage of which (as defined in subsection (c)(3)(C)(i)) is equal to or greater than 75 percent and less than 85 percent, and''.

(c) EXTENSION.—Clause (iv) of section 48(c)(3)(A) is amended by striking ''January 1, 2017'' and inserting ''January 1, 2019''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after the date of the enactment of this Act, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SEC. _32. INVESTMENT TAX CREDIT FOR BIOMASS HEATING PROPERTY.

(a) IN GENERAL.—Subparagraph (A) of section 48(a)(3) is amended by striking ''or'' at the end of clause (vi), by inserting ''or'' at the end of clause (vii), and by inserting after clause (vii) the following new clause:

''(viii) open-loop biomass (within the meaning of section 45(c)(3)) heating property, including boilers or furnaces which operate at output efficiencies of not less than 65 percent (measured by the higher heating value of the fuel) and which provide thermal energy in the form of heat, hot water, or steam for space heating, air conditioning, domestic hot water, or industrial process heat, but only with respect to periods ending before January 1, 2016,''.

(b) 30-PERCENT AND 15-PERCENT CREDITS.—

(1) IN GENERAL.—Subparagraph (A) of section 48(a)(2), as amended by this title, is amended—

(A) by redesignating clause (iii) as clause (iv),

(B) by striking ''and'' at the end of clause (ii),

(C) by striking ''clause (i) or (ii)'' in clause (iv), as so redesignated, and inserting ''clause (i), (ii), or (iii)'', and

(D) by inserting after clause (ii) the following new clause:

''(iii) 15 percent in the case of energy property described in paragraph (3)(A)(viii) to which clause (i)(VI) does not apply, and''.

(2) INCREASED CREDIT FOR GREATER EFFICIENCY.—Clause (i) of section 48(a)(2)(A), as amended by this title, is amended by striking ''and'' at the end of subclause (IV), by striking the comma at the end of subclause (V) and inserting '', and'', and by inserting after subclause (V) the following new subclause:

''(VI) energy property described in paragraph (3)(A)(viii) which operates at an output efficiency of not less than 80 percent (measured by the higher heating value of the fuel),''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after the date of the enactment of this Act, in taxable years ending after such date, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SEC. _33. INVESTMENT TAX CREDIT FOR WASTE HEAT TO POWER PROPERTY.

(a) IN GENERAL.—Subparagraph (A) of section 48(a)(3), as amended by this title, is amended by striking ''or'' at the end of clause (vii), by striking the comma at the end of clause (viii) and inserting '', or'', and by inserting after clause (viii) the following new clause:

''(ix) waste heat to power property,''.

(b) 30-PERCENT CREDIT.—Clause (i) of section 48(a)(2)(A), as amended by this title, is amended by striking ''and'' at the end of subclause (V), by striking the comma at the end of subclause (VI) and inserting '', and'', and by inserting after subclause (VI) the following new subclause:

''(VII) waste heat to power property,''.

(c) WASTE HEAT TO POWER PROPERTY.—Subsection (c) of section 48 is amended by adding at the end the following new paragraph:

''(5) WASTE HEAT TO POWER PROPERTY.—

''(A) IN GENERAL.—The term 'waste heat to power property' means property—

''(i) comprising a system which generates electricity through the recovery of a qualified waste heat resource, and

''(ii) which is placed in service before January 1, 2019.

''(B) QUALIFIED WASTE HEAT RESOURCE.—The term 'qualified waste heat resource' means—

''(i) exhaust heat or flared gas from an industrial process,

''(ii) waste gas or industrial tail gas that would otherwise be flared, incinerated, or vented,

''(iii) a pressure drop in any gas for an industrial or commercial process, or

''(iv) such other forms of waste heat resources as the Secretary may determine.

''(C) EXCEPTION.—The term 'qualified waste heat resource' does not include any heat resource from a process whose primary purpose is the generation of electricity utilizing a fossil fuel or the production of oil, natural gas, or other fossil fuels.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after the date of the enactment of this Act, in taxable years ending after such date, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SEC. _34. MOTOR ENERGY EFFICIENCY IMPROVEMENT TAX CREDIT.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 45S. MOTOR ENERGY EFFICIENCY IMPROVEMENT TAX CREDIT.

''(a) IN GENERAL.—For purposes of section 38, the motor energy efficiency improvement tax credit determined under this section for the taxable year is an amount equal to $120 multiplied by the motor horsepower of an appliance, machine, or equipment—

''(1) manufactured in such taxable year by a manufacturer which incorporates an advanced motor and drive system into a newly designed appliance, machine, or equipment or into a redesigned appliance, machine, or equipment which did not previously make use of the advanced motor and drive system, or

''(2) placed back into service in such taxable year by an end user which upgrades an existing appliance, machine, or equipment with an advanced motor and drive system.

For any advanced motor and drive system with a total horsepower of less than 10, such motor energy efficiency improvement tax credit is an amount which bears the same ratio to $120 as such total horsepower bears to 1 horsepower.

''(b) ADVANCED MOTOR AND DRIVE SYSTEM.—For purposes of this section, the term 'advanced motor and drive system' means a motor and any required associated electronic control which—

''(1) offers variable or multiple speed operation, and

''(2) uses permanent magnet technology, electronically commutated motor technology, switched reluctance motor technology, synchronous reluctance, or such other motor and drive systems technologies as determined by the Secretary of Energy.

''(c) AGGREGATE PER TAXPAYER LIMITATION.—

''(1) IN GENERAL.—The amount of the credit determined under this section for any taxpayer for any taxable year shall not exceed the excess (if any) of $2,000,000 over the aggregate credits allowed under this section with respect to such taxpayer for all prior taxable years.

''(2) AGGREGATION RULES.—For purposes of this section, all persons treated as a single employer under subsections (a) and (b) of section 52 shall be treated as 1 taxpayer.

''(d) SPECIAL RULES.—

''(1) BASIS REDUCTION.—For purposes of this subtitle, the basis of any property for which a credit is allowable under subsection (a) shall be reduced by the amount of such credit so allowed.

''(2) NO DOUBLE BENEFIT.—No other credit shall be allowable under this chapter for property with respect to which a credit is allowed under this section.

''(3) PROPERTY USED OUTSIDE UNITED STATES NOT QUALIFIED.—No credit shall be allowable under subsection (a) with respect to any property referred to in section 50(b)(1).

''(e) APPLICATION.—This section shall not apply to property manufactured or placed back into service before the date which is 6 months after the date of the enactment of this section or after December 31, 2016.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 38(b), as amended by sections 208(f) and 221(a)(2)(B) of this Act, is amended by striking ''plus'' at the end of paragraph (35), by striking the period at the end of paragraph (36) and inserting '', plus'', and by adding at the end the following new paragraph:

''(37) the motor energy efficiency improvement tax credit determined under section 45S.''.

(2) Section 1016(a), as amended by this title, is amended by striking ''and'' at the end of paragraph (37), by striking the period at the end of paragraph (38) and inserting '', and'', and by adding at the end the following new paragraph:

''(39) to the extent provided in section 45S(d)(1).''.

(3) The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

''Sec. 45S. Motor energy efficiency improvement tax credit.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to property manufactured or placed back into service after the date which is 6 months after the date of the enactment of this Act.

SEC. __35. CREDIT FOR REPLACEMENT OF CFC REFRIGERANT CHILLER.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1, as amended by this title, is amended by adding at the end the following new section:

''SEC. 45T. CFC CHILLER REPLACEMENT CREDIT.

''(a) IN GENERAL.—For purposes of section 38, the CFC chiller replacement credit determined under this section for the taxable year is an amount equal to—

''(1) $150 multiplied by the tonnage rating of a CFC chiller replaced with a new efficient chiller that is placed in service by the taxpayer during the taxable year, plus

''(2) if all chilled water distribution pumps connected to the new efficient chiller include variable frequency drives, $100 multiplied by any tonnage downsizing.

''(b) CFC CHILLER.—For purposes of this section, the term 'CFC chiller' includes property which—

''(1) was installed after 1980 and before 1993,

''(2) utilizes chlorofluorocarbon refrigerant, and

''(3) until replaced by a new efficient chiller, has remained in operation and utilized for cooling a commercial building.

''(c) NEW EFFICIENT CHILLER.—For purposes of this section, the term 'new efficient chiller' includes a water-cooled chiller which is certified to meet efficiency standards effective on January 1, 2015, as defined in table 6.8 in Standard 90.1-2013 of the American Society of Heating, Refrigerating, and Air Conditioning Engineers.

''(d) TONNAGE DOWNSIZING.—For purposes of this section, the term 'tonnage downsizing' means the amount by which the tonnage rating of the CFC chiller exceeds the tonnage rating of the new efficient chiller.

''(e) ENERGY AUDIT.—As a condition of receiving a tax credit under this section, an energy audit shall be performed on the building prior to installation of the new efficient chiller, identifying cost-effective energy-saving measures, particularly measures that could contribute to chiller downsizing. The audit shall satisfy criteria that shall be issued by the Secretary of Energy.

''(f) PROPERTY USED BY TAX-EXEMPT ENTITY.—In the case of a CFC chiller replaced by a new efficient chiller the use of which is described in paragraph (3) or (4) of section 50(b), the person who sold such new efficient chiller to the entity shall be treated as the taxpayer that placed in service the new efficient chiller that replaced the CFC chiller, but only if such person clearly discloses to such entity in a document the amount of any credit allowable under subsection (a) and the person certifies to the Secretary that the person reduced the price the entity paid for such new efficient chiller by the entire amount of such credit.

''(g) TERMINATION.—This section shall not apply to replacements made after December 31, 2017.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 38(b), as amended by this title, is amended by striking ''plus'' at the end of paragraph (36), by striking the period at the end of paragraph (37) and inserting '', plus'', and by adding at the end the following new paragraph:

''(38) the CFC chiller replacement credit determined under section 45T.''.

(2) The table of sections for subpart D of part IV of subchapter A of chapter 1, as amended by this title, is amended by adding at the end the following new item:

''Sec. 45T. CFC chiller replacement credit.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to replacements made after the date of the enactment of this Act.

SEC. __36. QUALIFYING EFFICIENT INDUSTRIAL PROCESS WATER USE PROJECT CREDIT.

(a) IN GENERAL.—Section 46 is amended by inserting a comma at the end of paragraph (4), by striking ''and'' at the end of paragraph (5), by striking the period at the end of paragraph (6) and inserting '', and'', and by adding at the end the following new paragraph:

''(7) the qualifying efficient industrial process water use project credit.''.

(b) AMOUNT OF CREDIT.—Subpart E of part IV of subchapter A of chapter 1 is amended by inserting after section 48D the following new section:

''SEC. 48E. QUALIFYING EFFICIENT INDUSTRIAL PROCESS WATER USE PROJECT CREDIT.

''(a) IN GENERAL.—

''(1) ALLOWANCE OF CREDIT.—For purposes of section 46, the qualifying efficient industrial process water use project credit for any taxable year is an amount equal to the applicable percentage of the qualified investment for such taxable year with respect to any qualifying efficient industrial process water use project of the taxpayer.

''(2) APPLICABLE PERCENTAGE.—For purposes of subsection (a)—

''(A) IN GENERAL.—The applicable percentage is—

''(i) 10 percent in the case of a qualifying efficient industrial process water use project which achieves a 25 percent or greater (but less than 50 percent) reduction in water use for industrial purposes,

''(ii) 20 percent in the case of a qualifying efficient industrial process water use project which achieves a 50 percent or greater (but less than 75 percent) reduction in water use for industrial purposes, and

''(iii) 30 percent in the case of a qualifying efficient industrial process water use project which achieves a 75 percent or greater reduction in water use for industrial purposes.

''(B) WATER USE.—For purposes of subparagraph (A)—

''(i) MEASUREMENT OF REDUCTION IN WATER USE.—

''(I) IN GENERAL.—The taxpayer shall elect one of the methods specified in clause (ii) for measuring the reduction in water use achieved by a qualifying efficient industrial process water use project.

''(II) IRREVOCABLE ELECTION.—An election under subclause (I), once made with respect to a qualifying efficient industrial process water use project, shall apply to the taxable year for which made and all subsequent taxable years, and may not be revoked.

''(III) PROJECTED SAVINGS.—The credit under subsection (a) may be claimed on the basis of a reduction in water use which is projected, by a registered professional engineer who is not a related person (within the meaning of section 144(a)(3)(A)) to the taxpayer or the installer of eligible property, to be achieved by a qualifying efficient industrial process water use project. Such projection, if used as a basis for determining the credit under subsection (a), shall be included with the return of tax.

''(ii) METHODS SPECIFIED.—The methods specified in this clause are—

''(I) a measurement of the percentage reduction in water use per unit of product manufactured by the taxpayer, and

''(II) a measurement of the percentage reduction in water use per pound of product manufactured by the taxpayer.

''(b) QUALIFIED INVESTMENT.—

''(1) IN GENERAL.—For purposes of subsection (a), the qualified investment for any

taxable year is the basis of eligible property placed in service by the taxpayer during such taxable year which is part of a qualifying efficient industrial process water use project.

''(2) EXCEPTIONS.—Such term shall not include any portion of the basis related to—

''(A) permitting,

''(B) land acquisition, or

''(C) infrastructure not directly associated with the implementation of the technology or process improvements of the qualifying efficient industrial process water use project.

''(3) CERTAIN QUALIFIED PROGRESS EXPENDITURES RULES MADE APPLICABLE.—Rules similar to the rules of subsections (c)(4) and (d) of section 46 (as in effect on the day before the enactment of the Revenue Reconciliation Act of 1990) shall apply for purposes of this section.

''(4) SPECIAL RULE FOR SUBSIDIZED ENERGY FINANCING.—Rules similar to the rules of section 48(a)(4) (without regard to subparagraph (D) thereof) shall apply for purposes of this section.

''(5) LIMITATION.—The amount which is treated for all taxable years with respect to any qualifying efficient industrial process water use project with respect to any site shall not exceed $10,000,000.

''(c) DEFINITIONS.—For purposes of this section—

''(1) QUALIFYING EFFICIENT INDUSTRIAL PROCESS WATER USE PROJECT.—

''(A) IN GENERAL.—The term 'qualifying efficient industrial process water use project' means, with respect to any site, a project which retrofits or expands an existing facility to implement technology or process improvements which are designed to reduce water use for systems that use any form of water in the production of goods in the manufacturing sector (as defined in North American Industrial Classification System codes 31, 32, and 33), including any system that uses water for heating, cooling, or energy production for the production of goods in the trade or business of manufacturing (other than extraction of fossil fuels). Such term shall not include a project which alters an existing facility to change the type of goods produced by such facility.

''(B) SYSTEMS.—For purposes of subparagraph (A), the term 'system' does not include any system which does not encompass 1 or more complete processes.

''(2) ELIGIBLE PROPERTY.—The term 'eligible property' means any property—

''(A) which is part of a qualifying efficient industrial process water use project and which is necessary for the reduction in water use described in paragraph (1),

''(B)(i) the construction, reconstruction, or erection of which is completed by the taxpayer, or

''(ii) which is acquired by the taxpayer if the original use of such property commences with the taxpayer, and

''(C) with respect to which depreciation (or amortization in lieu of depreciation) is allowable.

''(3) WATER USE.—

''(A) IN GENERAL.—The term 'water use' means all water taken for use at the site directly from ground and surface water sources together with any water supplied to the site by a regulated water system.

''(B) REGULATED WATER SYSTEM.—The term 'regulated water system' means a system that supplies water that has been treated to potable standards.

''(d) TERMINATION.—This section shall not apply to periods after December 31, 2017, under rules similar to the rules of section 48(m) (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).''.

(c) CONFORMING AMENDMENTS.—

(1) Section 49(a)(1)(C) is amended by striking ''and'' at the end of clause (v), by striking the period at the end of clause (vi) and inserting '', and'', and by adding at the end the following new clause:

''(vii) the basis of any property which is part of a qualifying efficient industrial use water project under section 48E.''.

(2) The table of sections for subpart E of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 48D the following new item:

''Sec. 48E. Qualifying efficient industrial process water use project credit.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after the date of the enactment of this Act, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SA 3188. Mr. THUNE (for himself, Mr. MCCONNELL, Mr. ROBERTS, Mr. ISAKSON, and Mr. FLAKE) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike section 127 and insert the following:

SEC. 127. PERMANENT EXTENSION OF EXPENSING CERTAIN DEPRECIABLE BUSINESS ASSETS FOR SMALL BUSINESS.

(a) IN GENERAL.—

(1) DOLLAR LIMITATION.—Paragraph (1) of section 179(b) is amended by striking ''shall not exceed—'' and all that follows and inserting ''shall not exceed $500,000.''.

(2) REDUCTION IN LIMITATION.—Paragraph (2) of section 179(b) is amended by striking ''exceeds—'' and all that follows and inserting ''exceeds $2,000,000.''.

(b) COMPUTER SOFTWARE.—Clause (ii) of section 179(d)(1)(A) is amended by striking '', to which section 167 applies, and which is placed in service in a taxable year beginning after 2002 and before 2014'' and inserting ''and to which section 167 applies''.

(c) ELECTION.—Paragraph (2) of section 179(c) is amended—

(1) by striking ''may not be revoked'' and all that follows through ''and before 2014'', and

(2) by striking ''IRREVOCABLE'' in the heading thereof.

(d) AIR CONDITIONING AND HEATING UNITS.—Paragraph (1) of section 179(d) is amended by striking ''and shall not include air conditioning or heating units''.

(e) QUALIFIED REAL PROPERTY.—Subsection (f) of section 179 is amended—

(1) by striking ''beginning in 2010, 2011, 2012, or 2013'' in paragraph (1), and

(2) by striking paragraphs (3) and (4).

(f) INFLATION ADJUSTMENT.—Subsection (b) of section 179 is amended by adding at the end the following new paragraph:

''(6) INFLATION ADJUSTMENT.—

''(A) IN GENERAL.—In the case of any taxable year beginning after 2014, the dollar amounts in paragraphs (1) and (2) shall each be increased by an amount equal to—

''(i) such dollar amount, multiplied by

''(ii) the cost-of-living adjustment determined under section 1(c)(2)(A) for such calendar year, determined by substituting calendar year 2013 for calendar year 2012 in clause (ii) thereof.

''(B) ROUNDING.—The amount of any increase under subparagraph (A) shall be rounded to the nearest multiple of $10,000.''.

(g) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

SA 3189. Mr. THUNE (for himself, Mr. MCCONNELL, Mr. CORNYN, Mr. ROBERTS, and Mr. ISAKSON) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike section 111 and insert the following:

SEC. 111. RESEARCH CREDIT SIMPLIFIED AND MADE PERMANENT.

(a) IN GENERAL.—Subsection (a) of section 41 is amended to read as follows:

''(a) IN GENERAL.—For purposes of section 38, the research credit determined under this section for the taxable year shall be an amount equal to the sum of—

''(1) 20 percent of so much of the qualified research expenses for the taxable year as exceeds 50 percent of the average qualified research expenses for the 3 taxable years preceding the taxable year for which the credit is being determined,

''(2) 20 percent of so much of the basic research payments for the taxable year as exceeds 50 percent of the average basic research payments for the 3 taxable years preceding the taxable year for which the credit is being determined, plus

''(3) 20 percent of the amounts paid or incurred by the taxpayer in carrying on any trade or business of the taxpayer during the taxable year (including as contributions) to an energy research consortium for energy research.''.

(b) REPEAL OF TERMINATION.—Section 41 is amended by striking subsection (h).

(c) CONFORMING AMENDMENTS.—

(1) Subsection (c) of section 41 is amended to read as follows:

''(c) DETERMINATION OF AVERAGE RESEARCH EXPENSES FOR PRIOR YEARS.—

''(1) SPECIAL RULE IN CASE OF NO QUALIFIED RESEARCH EXPENDITURES IN ANY OF 3 PRECEDING TAXABLE YEARS.—In any case in which the taxpayer has no qualified research expenses in any one of the 3 taxable years preceding the taxable year for which the credit is being determined, the amount determined under subsection (a)(1) for such taxable year shall be equal to 10 percent of the qualified research expenses for the taxable year.

''(2) CONSISTENT TREATMENT OF EXPENSES.—

''(A) IN GENERAL.—Notwithstanding whether the period for filing a claim for credit or refund has expired for any taxable year taken into account in determining the average qualified research expenses, or average basic research payments, taken into account under subsection (a), the qualified research expenses and basic research payments taken into account in determining such averages shall be determined on a basis consistent with the determination of qualified research expenses and basic research payments, respectively, for the credit year.

''(B) PREVENTION OF DISTORTIONS.—The Secretary may prescribe regulations to prevent distortions in calculating a taxpayer's

qualified research expenses or basic research payments caused by a change in accounting methods used by such taxpayer between the current year and a year taken into account in determining the average qualified research expenses or average basic research payments taken into account under subsection (a).''.

(2) Section 41(e) is amended—

(A) by striking all that precedes paragraph (6) and inserting the following:

''(e) BASIC RESEARCH PAYMENTS.—For purposes of this section—

''(1) IN GENERAL.—The term 'basic research payment' means, with respect to any taxable year, any amount paid in cash during such taxable year by a corporation to any qualified organization for basic research but only if—

''(A) such payment is pursuant to a written agreement between such corporation and such qualified organization, and

''(B) such basic research is to be performed by such qualified organization.

''(2) EXCEPTION TO REQUIREMENT THAT RESEARCH BE PERFORMED BY THE ORGANIZATION.—In the case of a qualified organization described in subparagraph (C) or (D) of paragraph (3), subparagraph (B) of paragraph (1) shall not apply.'',

(B) by redesignating paragraphs (6) and (7) as paragraphs (3) and (4), respectively, and

(C) in paragraph (4) as so redesignated, by striking subparagraphs (B) and (C) and by redesignating subparagraphs (D) and (E) as subparagraphs (B) and (C), respectively.

(3) Section 41(f)(3)is amended—

(A)(i) by striking '', and the gross receipts'' in subparagraph (A)(i) and all that follows through ''determined under clause (iii)'',

(ii) by striking clause (iii) of subparagraph (A) and redesignating clauses (iv), (v), and (vi), thereof, as clauses (iii), (iv), and (v), respectively,

(iii) by striking ''and (iv)'' each place it appears in subparagraph (A)(iv) (as so redesignated) and inserting ''and (iii)'',

(iv) by striking subclause (IV) of subparagraph (A)(iv) (as so redesignated), by striking '', and'' at the end of subparagraph (A)(iv)(III) (as so redesignated) and inserting a period, and by adding ''and'' at the end of subparagraph (A)(iv)(II) (as so redesignated),

(v) by striking ''(A)(vi)'' in subparagraph (B) and inserting ''(A)(v)'', and

(vi) by striking ''(A)(iv)(II)'' in subparagraph (B)(i)(II) and inserting ''(A)(iii)(II)'',

(B) by striking '', and the gross receipts of the predecessor,'' in subparagraph (A)(iv)(II) (as so redesignated),

(C) by striking '', and the gross receipts of,'' in subparagraph (B),

(D) by striking '', or gross receipts of,'' in subparagraph (B)(i)(I), and

(E) by striking subparagraph (C).

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2013.

(2) SUBSECTION (b).—The amendment made by subsection (b) shall apply to amounts paid or incurred after December 31, 2013.

SA 3190. Mr. THUNE submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike sections 137 and 138 and insert the following:

SEC. 137. PERMANENT RULE REGARDING BASIS ADJUSTMENT TO STOCK OF S CORPORATIONS MAKING CHARITABLE CONTRIBUTIONS OF PROPERTY.

(a) IN GENERAL.—Section 1367(a)(2) is amended by striking the last sentence.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to contributions made in taxable years beginning after December 31, 2013.

SEC. 138. REDUCED RECOGNITION PERIOD FOR BUILT-IN GAINS OF S CORPORATIONS MADE PERMANENT.

(a) IN GENERAL.—Paragraph (7) of section 1374(d) is amended to read as follows:

''(7) RECOGNITION PERIOD.—

''(A) IN GENERAL.—The term recognition period means the 5-year period beginning with the 1st day of the 1st taxable year for which the corporation was an S corporation. For purposes of applying this section to any amount includible in income by reason of distributions to shareholders pursuant to section 593(e), the preceding sentence shall be applied without regard to the phrase 5-year.

''(B) INSTALLMENT SALES.—If an S corporation sells an asset and reports the income from the sale using the installment method under section 453, the treatment of all payments received shall be governed by the provisions of this paragraph applicable to the taxable year in which such sale was made.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2013.

SA 3191. Mr. THUNE submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike section 106 and insert the following:

SEC. 106. PERMANENT EXTENSION OF DEDUCTION OF STATE AND LOCAL GENERAL SALES TAXES.

(a) IN GENERAL.—Section 164(b)(5) is amended by striking subparagraph (I).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2013.

SA 3192. Mr. THUNE (for himself and Ms. AYOTTE) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—OTHER PROVISIONS

SEC. __01. OLYMPIC AND PARALYMPIC MEDALS AND USOC PRIZE MONEY EXCLUDED FROM GROSS INCOME.

(a) IN GENERAL.—Section 74 is amended by adding at the end the following new subsection:

''(d) EXCEPTION FOR OLYMPIC AND PARALYMPIC MEDALS AND PRIZES.—Gross income shall not include the value of any medal awarded in, or any prize money received from the United States Olympic Committee on account of, competition in the Olympic Games or Paralympic Games.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to prizes and awards received after December 31, 2013.

SA 3193. Mr. THUNE submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—INTERNET TAX FREEDOM

SEC. __01. SHORT TITLE.

This title may be cited as the ''Internet Tax Freedom Forever Act''.

SEC. __02. FINDINGS.

Congress makes the following findings:

(1) The Internet has continued to drive economic growth, productivity and innovation since the Internet Tax Freedom Act was first enacted in 1998.

(2) The Internet promotes a nationwide economic environment that facilitates innovation, promotes efficiency, and empowers people to broadly share their ideas.

(3) According to the National Broadband Plan, cost remains the biggest barrier to consumer broadband adoption. Keeping Internet access affordable promotes consumer access to this critical gateway to jobs, education, healthcare, and entrepreneurial opportunities, regardless of race, income, or neighborhood.

(4) Small business owners rely heavily on affordable Internet access, providing them with access to new markets, additional consumers, and an opportunity to compete in the global economy.

(5) Economists have recognized that excessive taxation of innovative communications technologies reduces economic welfare more than taxes on other sectors of the economy.

(6) The provision of affordable access to the Internet is fundamental to the American economy and access to it must be protected from multiple and discriminatory taxes at the State and local level.

(7) As a massive global network that spans political boundaries, the Internet is inherently a matter of interstate and foreign commerce within the jurisdiction of the United States Congress under article I, section 8, clause 3 of the Constitution of the United States.

SEC. __03. PERMANENT MORATORIUM ON INTERNET ACCESS TAXES AND MULTIPLE AND DISCRIMINATORY TAXES ON ELECTRONIC COMMERCE.

(a) IN GENERAL.—Section 1101(a) of the Internet Tax Freedom Act (47 U.S.C. 151 note) is amended by striking '' during the period beginning November 1, 2003, and ending November 1, 2014''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxes imposed after the date of the enactment of this Act.

SA 3194. Mr. THUNE (for himself and Mr. SCHUMER) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with

health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—OTHER PROVISIONS

SEC. __01. OLYMPIC AND PARALYMPIC MEDALS AND USOC PRIZE MONEY EXCLUDED FROM GROSS INCOME.

(a) IN GENERAL.—Section 74 is amended by adding at the end the following new subsection:

''(d) EXCEPTION FOR OLYMPIC AND PARALYMPIC MEDALS AND PRIZES.—Gross income shall not include the value of any medal awarded in, or any prize money received from the United States Olympic Committee on account of, competition in the Olympic Games or Paralympic Games.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to prizes and awards received after December 31, 2013.

SA 3195. Ms. COLLINS (for herself and Mr. NELSON) submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—RETIREMENT SECURITY ACT OF 2014

SEC. __01. SHORT TITLE.

This title may be cited as the ''Retirement Security Act of 2014''.

SEC. __02. ELIMINATION OF DISINCENTIVE TO POOLING FOR MULTIPLE EMPLOYER PLANS.

(a) IN GENERAL.—Not later than one year after the date of the enactment of this Act, the Secretary of the Treasury shall prescribe final regulations under which a plan described in section 413(c) of the Internal Revenue Code of 1986 may be treated as satisfying the qualification requirements of section 401(a) of such Code despite the violation of such requirements with respect to one or more participating employers. Such rules may require that the portion of the plan attributable to such participating employers be spun off to plans maintained by such employers.

SEC. __03. MODIFICATION OF ERISA RULES RELATING TO MULTIPLE EMPLOYER DEFINED CONTRIBUTION PLANS.

(a) IN GENERAL.—

(1) REQUIREMENT OF COMMON INTEREST.—Section 3(2) of the Employee Retirement Income Security Act of 1974 is amended by adding at the end the following:

''(C)(i) A qualified multiple employer plan shall not fail to be treated as an employee pension benefit plan or pension plan solely because the employers sponsoring the plan share no common interest.

''(ii) For purposes of this subparagraph, the term 'qualified multiple employer plan' means a plan described in section 413(c) of the Internal Revenue Code of 1986 which—

''(I) is an individual account plan with respect to which the requirements of clauses (iii), (iv), and (v) are met, and

''(II) includes in its annual report required to be filed under section 104(a) the name and identifying information of each participating employer.

''(iii) The requirements of this clause are met if, under the plan, each participating employer retains fiduciary responsibility for—

''(I) the selection and monitoring of the named fiduciary, and

''(II) the investment and management of the portion of the plan's assets attributable to employees of the employer to the extent not otherwise delegated to another fiduciary.

''(iv) The requirements of this clause are met if, under the plan, a participating employer is not subject to unreasonable restrictions, fees, or penalties by reason of ceasing participation in, or otherwise transferring assets from, the plan.

''(v) The requirements of this clause are met if each participating employer in the plan is an eligible employer as defined in section 408(p)(2)(C)(i) of the Internal Revenue Code of 1986, applied—

''(I) by substituting '500' for '100' in subclause (I) thereof,

''(II) by substituting '5' for '2' each place it appears in subclause (II) thereof, and

''(III) without regard to the last sentence of subclause (II) thereof.''.

(2) SIMPLIFIED REPORTING FOR SMALL MULTIPLE EMPLOYER PLANS.—Section 104(a) of such Act (29 U.S.C. 1024(a)) is amended by adding at the end the following:

''(7)(A) In the case of any eligible small multiple employer plan, the Secretary may by regulation—

''(i) prescribe simplified summary plan descriptions, annual reports, and pension benefit statements for purposes of section 102, 103, or 105, respectively, and

''(ii) waive the requirement under section 103(a)(3) to engage an independent qualified public accountant in cases where the Secretary determines it appropriate.

''(B) For purposes of this paragraph, the term 'eligible small multiple employer plan' means, with respect to any plan year—

''(i) a qualified multiple employer plan, as defined in section 3(2)(C)(ii), or

''(ii) any other plan described in section 413(c) of the Internal Revenue Code of 1986 that satisfies the requirements of clause (v) of section 3(2)(C).''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to years beginning after December 31, 2014.

SEC. __04. SECURE DEFERRAL ARRANGEMENTS.

(a) IN GENERAL.—Subsection (k) of section 401 is amended by adding at the end the following new paragraph:

''(14) ALTERNATIVE METHOD FOR SECURE DEFERRAL ARRANGEMENTS TO MEET NONDISCRIMINATION REQUIREMENTS.—

''(A) IN GENERAL.—A secure deferral arrangement shall be treated as meeting the requirements of paragraph (3)(A)(ii).

''(B) SECURE DEFERRAL ARRANGEMENT.—For purposes of this paragraph, the term 'secure deferral arrangement' means any cash or deferred arrangement which meets the requirements of subparagraphs (C), (D), and (E) of paragraph (13), except as modified by this paragraph.

''(C) QUALIFIED PERCENTAGE.—For purposes of this paragraph, with respect to any employee, the term 'qualified percentage' means, in lieu of the meaning given such term in paragraph (13)(C)(iii), any percentage determined under the arrangement if such percentage is applied uniformly and is—

''(i) at least 6 percent, but not greater than 10 percent, during the period ending on the last day of the first plan year which begins after the date on which the first elective contribution described in paragraph (13)(C)(i) is made with respect to such employee,

''(ii) at least 8 percent during the first plan year following the plan year described in clause (i), and

''(iii) at least 10 percent during any subsequent plan year.

''(D) MATCHING CONTRIBUTIONS.—

''(i) IN GENERAL.—For purposes of this paragraph, an arrangement shall be treated as having met the requirements of paragraph (13)(D)(i) if and only if the employer makes matching contributions on behalf of each employee who is not a highly compensated employee in an amount equal to the sum of—

''(I) 100 percent of the elective contributions of the employee to the extent that such contributions do not exceed 1 percent of compensation,

''(II) 50 percent of so much of such contributions as exceed 1 percent but do not exceed 6 percent of compensation, plus

''(III) 25 percent of so much of such contributions as exceed 6 percent but do not exceed 10 percent of compensation.

''(ii) APPLICATION OF RULES FOR MATCHING CONTRIBUTIONS.—The rules of clause (ii) of paragraph (12)(B) and clauses (iii) and (iv) of paragraph (13)(D) shall apply for purposes of clause (i) but the rule of clause (iii) of paragraph (12)(B) shall not apply for such purposes. The rate of matching contribution for each incremental deferral must be at least as high as the rate specified in clause (i), and may be higher, so long as such rate does not increase as an employee's rate of elective contributions increases.''.

(b) MATCHING CONTRIBUTIONS AND EMPLOYEE CONTRIBUTIONS.—Subsection (m) of section 401 is amended by redesignating paragraph (13) as paragraph (14) and by inserting after paragraph (12) the following new paragraph:

''(13) ALTERNATIVE METHOD FOR SECURE DEFERRAL ARRANGEMENTS.—A defined contribution plan shall be treated as meeting the requirements of paragraph (2) with respect to matching contributions and employee contributions if the plan—

''(A) is a secure deferral arrangement (as defined in subsection (k)(14)),

''(B) meets the requirements of clauses (ii) and (iii) of paragraph (11)(B), and

''(C) provides that matching contributions on behalf of any employee may not be made with respect to an employee's contributions or elective deferrals in excess of 10 percent of the employee's compensation.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to plan years beginning after December 31, 2014.

SEC. __05. CREDIT FOR EMPLOYERS WITH RESPECT TO MODIFIED SAFE HARBOR REQUIREMENTS.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 45S. CREDIT FOR SMALL EMPLOYERS WITH RESPECT TO MODIFIED SAFE HARBOR REQUIREMENTS FOR AUTOMATIC CONTRIBUTION ARRANGEMENTS.

''(a) GENERAL RULE.—For purposes of section 38, in the case of a small employer, the safe harbor adoption credit determined under this section for any taxable year is the amount equal to the total of the employer's matching contributions under section 401(k)(14)(D) during the taxable year on behalf of employees who are not highly compensated employees, subject to the limitations of subsection (b).

''(b) LIMITATIONS.—

''(1) LIMITATION WITH RESPECT TO COMPENSATION.—The credit determined under subsection (a) with respect to contributions made on behalf of an employee who is not a highly compensated employee shall not exceed 2 percent of the compensation of such employee for the taxable year.

''(2) LIMITATION WITH RESPECT TO YEARS OF PARTICIPATION.—Credit shall be determined under subsection (a) with respect to contributions made on behalf of an employee who is not a highly compensated employee only during the first 5 years such employee participates in the qualified automatic contribution arrangement.

''(c) DEFINITIONS.—

''(1) IN GENERAL.—Any term used in this section which is also used in section 401(k)(14) shall have the same meaning as when used in such section.

''(2) SMALL EMPLOYER.—The term 'small employer' means an eligible employer (as defined in section 408(p)(2)(C)(i)).

''(d) DENIAL OF DOUBLE BENEFIT.—No deduction shall be allowable under this title for any contribution with respect to which a credit is allowed under this section.''.

(b) CREDIT TO BE PART OF GENERAL BUSINESS CREDIT.—Subsection (b) of section 38, as amended by sections 208(f) and 221(a)(2)(B) of this Act, is amended—

(1) by striking ''plus'' at the end of paragraph (35),

(2) by striking the period at the end of paragraph (36) and inserting '', plus'', and

(3) by adding at the end the following new paragraph:

''(37) the safe harbor adoption credit determined under section 45S.''.

(c) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding after the item relating to section 45R the following new item:

''Sec. 45S. Credit for small employers with respect to modified safe harbor requirements for automatic contribution arrangements.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years that include any portion of a plan year beginning after December 31, 2014.

SEC. __06. MODIFICATION OF REGULATIONS.

The Secretary of the Treasury shall promulgate regulations or other guidance that—

(1) simplify and clarify the rules regarding the timing of participant notices required under section 401(k)(13)(E) of the Internal Revenue Code of 1986, with specific application to—

(A) plans that allow employees to be eligible for participation immediately upon beginning employment, and

(B) employers with multiple payroll and administrative systems, and

(2) simplify and clarify the automatic escalation rules under sections 401(k)(13)(C)(iii) and 401(k)(14)(C) of the Internal Revenue Code of 1986 in the context of employers with multiple payroll and administrative systems.

Such regulations or guidance shall address the particular case of employees within the same plan who are subject to different notice timing and different percentage requirements, and provide assistance for plan sponsors in managing such cases.

SEC. __07. OPPORTUNITY TO CLAIM THE SAVER'S CREDIT ON FORM 1040EZ.

The Secretary of the Treasury shall modify the forms for the return of tax of individuals in order to allow individuals claiming the credit under section 25B of the Internal Revenue Code of 1986 to file (and claim such credit on) Form 1040EZ.

SA 3196. Ms. COLLINS (for herself, Mr. SCOTT, Mr. ISAKSON, Ms. MURKOWSKI, Ms. AYOTTE, Mr. GRAHAM, Mr. BLUNT, Mr. CRAPO, Mr. BOOZMAN, and Mr. DONNELLY) submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. __01. DEFINITION OF FULL-TIME EMPLOYEE.

(a) IN GENERAL.—Section 4980H(c) is amended—

(1) in paragraph (2)(E), by striking ''by 120'' and inserting ''by 120 (174 in the case of months before calendar year 2017)''; and

(2) in paragraph (4)(A) by striking ''30 hours'' and inserting ''30 hours (40 hours in the case of months before calendar year 2017)''.

SA 3197. Ms. COLLINS (for herself and Mr. SCHUMER) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. __01. BENEFITS PROVIDED TO VOLUNTEER FIREFIGHTERS AND EMERGENCY MEDICAL RESPONDERS.

(a) INCREASE IN DOLLAR LIMITATION ON QUALIFIED PAYMENTS.—Subparagraph (B) of section 139B(c)(2) is amended by striking ''$30'' and inserting ''$50''.

(b) EXTENSION.—Subsection (d) of section 139B is amended by striking ''beginning after December 31, 2010.'' and inserting ''beginning—

''(1) after December 31, 2010, and before January 1, 2014, or

''(2) after December 31, 2016.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

SA 3198. Ms. COLLINS (for herself, Mr. SCHUMER, Mr. CARDIN, and Mrs. GILLIBRAND) submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. __01. ELECTIVE TREATMENT OF LENGTH OF SERVICE AWARD PROGRAMS AS ELIGIBLE DEFERRED COMPENSATION PLANS.

(a) IN GENERAL.—Section 457(e) is amended by adding at the end the following new paragraph:

''(19) SPECIAL RULES APPLICABLE TO LENGTH OF SERVICE AWARD PLANS.—

''(A) IN GENERAL.—The term 'eligible deferred compensation plan' shall include, at the election of its sponsor, any length of service award plan. Any such election shall be irrevocable. In the case of a length of service award plan whose sponsor has elected to have such plan treated as an eligible deferred compensation plan, such plan shall be administered in a manner consistent with the requirements of this section and such sponsor shall be treated as an eligible employer described in paragraph (1)(A).

''(B) LENGTH OF SERVICE AWARD PLAN.—For purposes of this paragraph—

''(i) IN GENERAL.—The term 'length of service award plan' means any plan paying solely length of service awards to bona fide volunteers (or their beneficiaries) on account of qualified services performed by such volunteers.

''(ii) BONA FIDE VOLUNTEER.—An individual shall be treated as a bona fide volunteer if the only compensation received by such individual for performing qualified services is in the form of—

''(I) reimbursement for (or a reasonable allowance for) reasonable expenses incurred in the performance of such services, or

''(II) reasonable benefits (including length of service awards), and fees for such services, customarily paid by eligible employers in connection with the performance of such services by volunteers.

''(iii) QUALIFIED SERVICES.—The term 'qualified services' means firefighting and prevention services, emergency medical services, ambulance services, and emergency rescue services.

''(C) MAXIMUM DEFERRAL AMOUNT.—In the case of a length of service award plan whose sponsor has elected to have such plan treated as an eligible deferred compensation plan, subsection (b)(2) shall be applied by striking 'the lesser of—' and all that follows and inserting 'the applicable dollar amount,'.

''(D) DISTRIBUTION REQUIREMENTS.—In the case of a length of service award plan whose sponsor has elected to have such plan treated as an eligible deferred compensation plan, subsection (d)(1)(A)(ii) shall be applied by deeming a severance from employment to have occurred at the later of—

''(i) the payment date under the terms of the plan, or

''(ii) the date on which the plan participant ceases to perform qualified services.

''(E) LIMITATION ON ACCRUALS.—

''(i) IN GENERAL.—In the case of a length of service award plan that is a defined benefit plan (as defined in section 414(j)) whose sponsor has not elected to have such plan treated as an eligible deferred compensation plan, such plan shall be treated as not providing for the deferral of compensation if the aggregate amount of length of service awards accruing with respect to any year of service for any bona fide volunteer does not exceed $5,500. In the case of a length of service award plan described in the preceding sentence that is a defined benefit plan (as defined in section 414(j)), the limitation on the annual deferral shall apply to the actuarial present value of the aggregate amount of length of service awards accruing with respect to any year of service. Such actuarial present value shall be calculated using reasonable actuarial assumptions and methods assuming payment shall be made under the most valuable form of payment of the length of service award under the program with payment commencing at the later of the earliest age at which unreduced benefits are payable under the program or the participant's current age.

''(ii) COST-OF-LIVING ADJUSTMENT.—In the case of taxable years beginning after December 31, 2014, the Secretary shall adjust the $5,500 amount under clause (i) at the same time and in the same manner as under section 415(d), except that the base period shall be the calendar quarter beginning July 1, 2013, and any increase under this paragraph that is not a multiple of $500 shall be rounded to the next lowest multiple of $500.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 457(e)(11) is amended to read as follows:

''(11) CERTAIN PLANS EXCLUDED.—Any bona fide vacation leave, sick leave, compensatory time, severance pay, disability pay, or death benefit plan shall be treated as not providing for the deferral of compensation.''.

(2) Section 3121(a)(5)(I) is amended by striking ''section 457(e)(11)(A)(ii)'' and inserting ''section 457(e)(19)''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

(d) EXEMPTION OF LENGTH OF SERVICE AWARD PROGRAMS FROM THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974.—The Secretary of Labor shall issue guidance clarifying that a length of service award program described in section 457(e)(19) of the Internal Revenue Code of 1986 is not an employee pension benefit plan under section 3(2) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1002(2)).

SA 3199. Ms. COLLINS submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—OTHER PROVISIONS

SEC. _01. NOTIFICATION OF CONGRESS REGARDING VIOLATIONS OF TAXPAYERS' CONSTITUTIONAL RIGHTS.

(a) IN GENERAL.—Section 7802(f)(3) is amended by adding at the end the following new subparagraph:

''(C) CONSTITUTIONAL RIGHTS OF TAXPAYERS.—For purposes of the annual report required under subparagraph (A), the Oversight Board shall include the following information:

''(i) Any claim filed during the preceding year by a taxpayer alleging, with respect to such taxpayer, a violation of any right under the Constitution of the United States by an employee of the Internal Revenue Service.

''(ii) For purposes of each claim described in clause (i)—

''(I) whether a final administrative or judicial determination on such claim has been reached, and

''(II) subject to section 1203 of the Internal Revenue Service Restructuring and Reform Act of 1998, whether the employment of any employee of the Internal Revenue Service determined to be liable for such violation has been terminated or, for any personnel action other than termination of such employee, the reasons provided by the Commissioner of Internal Revenue for such determination.

''(iii) The effectiveness of any procedures and measures established by the Internal Revenue Service to prevent discrimination by any employee of the Internal Revenue Service against any taxpayer on the basis of the political affiliation, beliefs, or activities of such taxpayer.''.

(b) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SA 3200. Ms. COLLINS (for herself and Mr. CASEY) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Beginning on page 32, strike line 12 and all that follows through page 35, line 10, and insert the following:

SEC. 127. PERMANENT EXTENSION OF EXPENSING LIMITATION.

(a) DOLLAR LIMITATION.—Section 179(b)(1) is amended by striking ''shall not exceed'' and all that follows and inserting ''shall not exceed $250,000.''.

(b) REDUCTION IN LIMITATION.—Section 179(b)(2) of such Code is amended by striking ''exceeds'' and all that follows and inserting ''exceeds $800,000.''.

(c) INFLATION ADJUSTMENT.—Subsection (b) of section 179 of such Code is amended by adding at the end the following new paragraph:

''(6) INFLATION ADJUSTMENT.—

''(A) IN GENERAL.—In the case of any taxable year beginning in a calendar year after 2014, the $250,000 in paragraph (1) and the $800,000 amount in paragraph (2) shall each be increased by an amount equal to—

''(i) such dollar amount, multiplied by

''(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting 'calendar year 2013' for 'calendar year 1992' in subparagraph (B) thereof.

''(B) ROUNDING.—

''(i) DOLLAR LIMITATION.—If the amount in paragraph (1) as increased under subparagraph (A) is not a multiple of $1,000, such amount shall be rounded to the nearest multiple of $1,000.

''(ii) PHASEOUT AMOUNT.—If the amount in paragraph (2) as increased under subparagraph (A) is not a multiple of $10,000, such amount shall be rounded to the nearest multiple of $10,000.''.

(d) COMPUTER SOFTWARE.—Section 179(d)(1)(A)(ii) of such Code is amended by striking ''and before 2014''.

(e) ELECTION.—Section 179(c)(2) of such Code is amended by striking ''and before 2014''.

(f) SPECIAL RULES FOR TREATMENT OF QUALIFIED REAL PROPERTY.—

(1) IN GENERAL.—Section 179(f)(1) of such Code is amended by striking ''beginning in 2010, 2011, 2012, or 2013'' and inserting ''beginning after 2009''.

(2) CONFORMING AMENDMENT.—Section 179(f) of such Code is amended by striking paragraph (4).

(g) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

At the appropriate place, insert the following:

TITLE ___—OTHER PROVISIONS

SEC. _01. PERMANENT DOUBLING OF DEDUCTIONS FOR START-UP EXPENSES, ORGANIZATIONAL EXPENSES, AND SYNDICATION FEES.

(a) START-UP EXPENSES.—

(1) IN GENERAL.—Clause (ii) of section 195(b)(1)(A) is amended—

(A) by striking ''$5,000'' and inserting ''$10,000'', and

(B) by striking ''$50,000'' and inserting ''$60,000''.

(2) CONFORMING AMENDMENT.—Subsection (b) of section 195 is amended by striking paragraph (3).

(b) ORGANIZATIONAL EXPENSES.—Subparagraph (B) of section 248(a)(1) is amended—

(1) by striking ''$5,000'' and inserting ''$10,000'', and

(2) by striking ''$50,000'' and inserting ''$60,000''.

(c) ORGANIZATION AND SYNDICATION FEES.—Clause (ii) of section 709(b)(1)(A) is amended—

(1) by striking ''$5,000'' and inserting ''$10,000'', and

(2) by striking ''$50,000'' and inserting ''$60,000''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred in taxable years ending on or after the date of the enactment of this Act.

SEC. _02. CLARIFICATION OF CASH ACCOUNTING RULES FOR SMALL BUSINESS.

(a) CASH ACCOUNTING PERMITTED.—

(1) IN GENERAL.—Section 446 is amended by adding at the end the following new subsection:

''(g) CERTAIN SMALL BUSINESS TAXPAYERS PERMITTED TO USE CASH ACCOUNTING METHOD WITHOUT LIMITATION.—

''(1) IN GENERAL.—An eligible taxpayer shall not be required to use an accrual method of accounting for any taxable year.

''(2) ELIGIBLE TAXPAYER.—For purposes of this subsection, a taxpayer is an eligible taxpayer with respect to any taxable year if—

''(A) for all prior taxable years beginning after December 31, 2013, the taxpayer (or any predecessor) met the gross receipts test of section 448(c), and

''(B) the taxpayer is not subject to section 447 or 448.''.

(2) EXPANSION OF GROSS RECEIPTS TEST.—

(A) IN GENERAL.—Paragraph (3) of section 448(b) is amended by striking ''$5,000,000'' in the text and in the heading and inserting ''$10,000,000''.

(B) CONFORMING AMENDMENTS.—Section 448(c) is amended—

(i) by striking ''$5,000,000'' each place it appears in the text and in the heading of paragraph (1) and inserting ''$10,000,000'', and

(ii) by adding at the end the following new paragraph:

''(4) INFLATION ADJUSTMENT.—In the case of any taxable year beginning in a calendar year after 2014, the dollar amount contained in subsection (b)(3) and paragraph (1) of this subsection shall be increased by an amount equal to—

''(A) such dollar amount, multiplied by

''(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting 'calendar year 2013' for 'calendar year 1992' in subparagraph (B) thereof. If any amount as adjusted under this subparagraph is not a multiple of $100,000, such amount shall be rounded to the nearest multiple of $100,000.''.

(b) CLARIFICATION OF INVENTORY RULES FOR SMALL BUSINESS.—

(1) IN GENERAL.—Section 471 is amended by redesignating subsection (c) as subsection (d) and by inserting after subsection (b) the following new subsection:

''(c) SMALL BUSINESS TAXPAYERS NOT REQUIRED TO USE INVENTORIES.—

''(1) IN GENERAL.—A qualified taxpayer shall not be required to use inventories under this section for a taxable year.

''(2) TREATMENT OF TAXPAYERS NOT USING INVENTORIES.—If a qualified taxpayer does not use inventories with respect to any property for any taxable year beginning after December 31, 2013, such property shall be treated as a material or supply which is not incidental.

''(3) QUALIFIED TAXPAYER.—For purposes of this subsection, the term 'qualified taxpayer' means—

''(A) any eligible taxpayer (as defined in section 446(g)(2)), and

''(B) any taxpayer described in section 448(b)(3).''.

(2) INCREASED ELIGIBILITY FOR SIMPLIFIED DOLLAR-VALUE LIFO METHOD.—Section 474(c) is amended by striking ''$5,000,000'' and inserting ''the dollar amount in effect under section 448(c)(1)''.

(c) EFFECTIVE DATE AND SPECIAL RULES.—

(1) IN GENERAL.—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

(2) CHANGE IN METHOD OF ACCOUNTING.—In the case of any taxpayer changing the taxpayer's method of accounting for any taxable year under the amendments made by this section—

(A) such change shall be treated as initiated by the taxpayer;

(B) such change shall be treated as made with the consent of the Secretary of the Treasury; and

(C) the net amount of the adjustments required to be taken into account by the taxpayer under section 481 of the Internal Revenue Code of 1986 shall be taken into account over a period (not greater than 4 taxable years) beginning with such taxable year.

SA 3201. Mr. BENNET (for himself, Mr. MERKLEY, and Mr. MARKEY) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 53, between lines 3 and 4, insert the following:

SEC. 158. EXTENSION OF ENERGY CREDIT FOR CERTAIN PROPERTY UNDER CONSTRUCTION.

(a) SOLAR ENERGY PROPERTY.—Paragraphs (2)(A)(i)(II) and (3)(A)(ii) of section 48(a) are each amended by striking ''periods ending'' and inserting ''property the construction of which begins''.

(b) QUALIFIED FUEL CELL PROPERTY.—Section 48(c)(1)(D) is amended by striking ''for any period after December 31, 2016'' and inserting ''the construction of which does not begin before January 1, 2017''.

(c) QUALIFIED MICROTURBINE PROPERTY.—Section 48(c)(2)(D) is amended by striking ''for any period after December 31, 2016'' and inserting ''the construction of which does not begin before January 1, 2017''.

(d) COMBINED HEAT AND POWER SYSTEM PROPERTY.—Section 48(c)(3)(A)(iv) is amended by striking ''which is placed in service'' and inserting ''construction of which begins''.

(e) QUALIFIED SMALL WIND ENERGY PROPERTY.—Section 48(c)(4)(C) is amended by striking ''for any period after December 31, 2016'' and inserting ''the construction of which does not begin before January 1, 2017''.

(f) THERMAL ENERGY PROPERTY.—Section 48(a)(3)(A)(vii)is amended by striking ''periods ending'' and inserting ''property the construction of which begins''.

(g) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SA 3202. Mr. REED (for himself and Mr. DURBIN) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—UNEMPLOYMENT COMPENSATION EXTENSION

SEC. __01. SHORT TITLE.

This title may be cites as the ''Emergency Unemployment Compensation Extension Act of 2014''.

SEC. __02. EXTENSION OF EMERGENCY UNEMPLOYMENT COMPENSATION PROGRAM.

(a) EXTENSION.—Section 4007(a)(2) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended by striking ''January 1, 2014'' and inserting ''January 1, 2015''.

(b) FUNDING.—Section 4004(e)(1) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended—

(1) in subparagraph (I), by striking ''and'' at the end;

(2) in subparagraph (J), by inserting ''and'' at the end; and

(3) by inserting after subparagraph (J) the following:

''(K) the amendment made by section __02(a) of the Emergency Unemployment Compensation Extension Act of 2014;''.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112–240).

SEC. __03. TEMPORARY EXTENSION OF EXTENDED BENEFIT PROVISIONS.

(a) IN GENERAL.—Section 2005 of the Assistance for Unemployed Workers and Struggling Families Act, as contained in Public Law 111–5 (26 U.S.C. 3304 note), is amended—

(1) by striking ''December 31, 2013'' each place it appears and inserting ''December 31, 2014''; and

(2) in subsection (c), by striking ''June 30, 2014'' and inserting ''June 30, 2015''.

(b) EXTENSION OF MATCHING FOR STATES WITH NO WAITING WEEK.—Section 5 of the Unemployment Compensation Extension Act of 2008 (Public Law 110–449; 26 U.S.C. 3304 note) is amended by striking ''June 30, 2014'' and inserting ''June 30, 2015''.

(c) EXTENSION OF MODIFICATION OF INDICATORS UNDER THE EXTENDED BENEFIT PROGRAM.—Section 203 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note) is amended—

(1) in subsection (d), by striking ''December 31, 2013'' and inserting ''December 31, 2014''; and

(2) in subsection (f)(2), by striking ''December 31, 2013'' and inserting ''December 31, 2014''.

(d) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112–240).

SEC. __04. EXTENSION OF FUNDING FOR REEMPLOYMENT SERVICES AND REEMPLOYMENT AND ELIGIBILITY ASSESSMENT ACTIVITIES.

(a) EXTENSION.—

(1) IN GENERAL.—Section 4004(c)(2)(A) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended by striking ''through fiscal year 2014'' and inserting ''through fiscal year 2015''.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112–240).

(b) TIMING FOR SERVICES AND ACTIVITIES.—

(1) IN GENERAL.—Section 4001(i)(1)(A) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended by adding at the end the following new sentence:

''At a minimum, such reemployment services and reemployment and eligibility assessment activities shall be provided to an individual within a time period (determined appropriate by the Secretary) after the date the individual begins to receive amounts under section 4002(b) (first tier benefits) and, if applicable, again within a time period (determined appropriate by the Secretary) after the date the individual begins to receive amounts under section 4002(d) (third tier benefits).''.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply on and after the date of the enactment of this Act.

(c) PURPOSES OF SERVICES AND ACTIVITIES.—The purposes of the reemployment services and reemployment and eligibility assessment activities under section 4001(i) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) are—

(1) to better link the unemployed with the overall workforce system by bringing individuals receiving unemployment insurance benefits in for personalized assessments and referrals to reemployment services; and

(2) to provide individuals receiving unemployment insurance benefits with early access to specific strategies that can help get them back into the workforce faster, including through—

(A) the development of a reemployment plan;

(B) the provision of access to relevant labor market information;

(C) the provision of access to information about industry-recognized credentials that are regionally relevant or nationally portable;

(D) the provision of referrals to reemployment services and training; and

(E) an assessment of the individual's ongoing eligibility for unemployment insurance benefits.

SEC. __05. ADDITIONAL EXTENDED UNEMPLOYMENT BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.

(a) EXTENSION.—Section 2(c)(2)(D)(iii) of the Railroad Unemployment Insurance Act (45 U.S.C. 352(c)(2)(D)(iii)) is amended—

(1) by striking ''June 30, 2013'' and inserting ''June 30, 2014''; and

(2) by striking ''December 31, 2013'' and inserting ''December 31, 2014''.

(b) CLARIFICATION ON AUTHORITY TO USE FUNDS.—Funds appropriated under either the first or second sentence of clause (iv) of section 2(c)(2)(D) of the Railroad Unemployment Insurance Act shall be available to cover the cost of additional extended unemployment benefits provided under such section 2(c)(2)(D) by reason of the amendments made by subsection (a) as well as to cover

the cost of such benefits provided under such section 2(c)(2)(D), as in effect on the day before the date of enactment of this Act.

(c) FUNDING FOR ADMINISTRATION.—Out of any funds in the Treasury not otherwise appropriated, there are appropriated to the Railroad Retirement Board $250,000 for administrative expenses associated with the payment of additional extended unemployment benefits provided under section 2(c)(2)(D) of the Railroad Unemployment Insurance Act by reason of the amendments made by subsection (a), to remain available until expended.

SEC. __06. FLEXIBILITY FOR UNEMPLOYMENT PROGRAM AGREEMENTS.

(a) FLEXIBILITY.—

(1) IN GENERAL.—Subsection (g) of section 4001 of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) shall not apply with respect to a State that has enacted a law before December 1, 2013, that, upon taking effect, would violate such subsection.

(2) EFFECTIVE DATE.—Paragraph (1) is effective with respect to weeks of unemployment beginning on or after December 29, 2013.

(b) PERMITTING A SUBSEQUENT AGREEMENT.—Nothing in title IV of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) shall preclude a State whose agreement under such title was terminated from entering into a subsequent agreement under such title on or after the date of the enactment of this Act if the State, taking into account the application of subsection (a), would otherwise meet the requirements for an agreement under such title.

SEC. 7. IMPLEMENTATION.

The Secretary of Labor shall prescribe such rules and regulations as the Secretary determines are necessary to carry out the provisions of, and the amendments made by, this title.

SA 3203. Mr. CARDIN (for himself, Mr. BROWN, Mr. ROCKEFELLER, Ms. MIKULSKI, Ms. HEITKAMP, Ms. WARREN, Mr. LEVIN, Mrs. MURRAY, Mr. WHITEHOUSE, Mr. DURBIN, Mr. LEAHY, and Mr. FRANKEN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Beginning on page 64, strike line 5 and all that follows through page 75, line 10.

SA 3204. Ms. MURKOWSKI (for herself and Mr. BEGICH) submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE—EXTENSION OF OTHER PROVISIONS

SEC. __01. EXTENSION OF CREDIT FOR THE PRODUCTION OF LOW SULFUR DIESEL FUEL.

(a) IN GENERAL.—Paragraph (4) of section 45H(c) is amended by striking ''earlier of the date which is 1 year after the date'' and inserting ''later of the date''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to expenses paid or incurred after December 31, 2009, in taxable years ending after such date.

SA 3205. Mr. TOOMEY submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE—OTHER PROVISIONS

SEC. __01. EXEMPTION FOR CERTAIN BUREAU OF PRISONS CORRECTIONAL OFFICERS FROM TAX ON EARLY DISTRIBUTIONS.

(a) IN GENERAL.—Subsection (t) of section 72 is amended by adding at the end the following new paragraph:

''(11) DISTRIBUTIONS TO QUALIFIED FEDERAL CORRECTIONAL OFFICERS FROM THE THRIFT SAVINGS FUND.—

''(A) IN GENERAL.—In the case of a distribution to a qualified Federal correctional officer from the Thrift Savings Fund established under section 8437 of title 5, United States Code, paragraph (2)(A)(v) of this subsection shall be applied by substituting 'age 50 (or, if earlier, the age at which the employee has completed 25 years of creditable service)' for 'age 55'.

''(B) QUALIFIED FEDERAL CORRECTIONAL OFFICER.—For purposes of this paragraph, the term 'qualified Federal correctional officer' means an individual—

''(i) who is employed by the Bureau of Prisons as a correctional officer, and

''(ii) who has completed 20 years of creditable service.

''(C) CREDITABLE SERVICE.—For purposes of this paragraph, the term 'creditable service' means creditable service under section 8331 or 8411 of title 5, United States Code.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to distributions made after the date of the enactment of this Act.

SA 3206. Mr. COATS submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, add the following:

TITLE—OTHER PROVISIONS

SEC. __01. RESTORATION OF TAX RELIEF FOR FAMILIES WITH CATASTROPHIC MEDICAL EXPENSES.

(a) IN GENERAL.—Subsection (a) of section 213 is amended by striking ''10 percent'' and inserting ''7.5 percent''.

(b) CONFORMING AMENDMENTS.—

(1) Section 213 is amended by striking subsection(f).

(2) Section 56(b)(1)(B) is amended by striking ''without regard to subsection (f) of such section'' and inserting ''by substituting '10 percent' for '7.5 percent' ''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

SA 3207. Mr. COATS submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, add the following:

TITLE—OTHER PROVISIONS

SEC. __01. NOTICE REQUIRED BEFORE REVOCATION OF TAX EXEMPT STATUE FOR FAILURE TO FILE RETURN.

(a) IN GENERAL.—Section 6033(j) is amended by redesignating paragraphs (2) and (3) as paragraphs (3) and (4), respectively, and by inserting after paragraph (1) the following new paragraph:

''(2) REQUIREMENT OF NOTICE.—

''(A) IN GENERAL.—Not later than 300 days after the date an organization described in paragraph (1) fails to file the annual return or notice referenced in paragraph (1) for 2 consecutive years, the Secretary shall notify the organization—

''(i) that the Internal Revenue Service has no record of such a return or notice from such organization for 2 consecutive years, and

''(ii) about the penalty that will occur under this subsection if the organization fails to file such a return or notice by the date of the next filing deadline.

The notification under the preceding sentence shall include information about how to comply with the filing requirements under subsection (a)(1) and (i).''.

(b) REINSTATEMENT WITHOUT APPLICATION.—Paragraph (3) of section 6033(j), as redesignated under subsection (a), is amended—

(1) by striking ''Any organization'' and inserting the following:

''(A) IN GENERAL.—Except as provided in subparagraph (B), any organization'', and

(2) by adding at the end the following new subparagraph:

''(B) RETROACTIVE REINSTATEMENT WITHOUT APPLICATION IF ACTUAL NOTICE NOT PROVIDED.—If an organization described in paragraph (1)—

''(i) demonstrates to the satisfaction of the Secretary that the organization did not receive the notice required under paragraph (2), and

''(ii) files an annual return or notice referenced in paragraph (1) for the current year,

then the Secretary may reinstate the organization's exempt status effective from the date of the revocation under paragraph (1) without the need for an application.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to notices

and returns required to be filed after December 31, 2014.

SA 3208. Mr. INHOFE submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE—OTHER PROVISIONS

SEC. _____. ELIMINATION OF TAXABLE INCOME LIMIT ON PERCENTAGE DEPLETION FOR OIL AND NATURAL GAS PRODUCED FROM MARGINAL PROPERTIES.

(a) IN GENERAL.—Subparagraph (H) of section 613A(c)(6) is amended to read as follows:

''(H) NONAPPLICATION OF TAXABLE INCOME LIMIT WITH RESPECT TO MARGINAL PRODUCTION.—The second sentence of subsection (a) of section 613 shall not apply to so much of the allowance for depletion as is determined under subparagraph (A) for any taxable year beginning after December 31, 2013, and before January 1, 2016.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2013.

(c) RESCISSION OF FUNDS.—The available unobligated balance of any amounts that are appropriated for fiscal year 2013 are rescinded, to the extent such amounts do not exceed the reduction in revenues to the Treasury by reason of the amendment made by subsection (a).

SA 3209. Mr. CASEY (for himself and Ms. LANDRIEU) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE—INLAND WATERWAYS TRUST FUND FINANCING RATE

SEC. __01. REVISION TO THE INLAND WATERWAYS TRUST FUND FINANCING RATE.

(a) IN GENERAL.—Subparagraph (A) of section 4042(b)(2), as amended by section 221, is amended to read as follows:

''(A) The Inland Waterways Trust Fund financing rate is 29 cents per gallon.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to uses during calendar quarters beginning more than 60 days after the date of the enactment of this Act.

SA 3210. Mr. CASEY (for himself and Mr. CORNYN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

Strike section 122 and insert the following:

SEC. 122. PERMANENT EXTENSION OF 15-YEAR STRAIGHT-LINE COST RECOVERY FOR QUALIFIED LEASEHOLD IMPROVEMENTS, QUALIFIED RESTAURANT BUILDINGS AND IMPROVEMENTS, AND QUALIFIED RETAIL IMPROVEMENTS.

(a) QUALIFIED LEASEHOLD IMPROVEMENT PROPERTY.—Clause (iv) of section 168(e)(3)(E) is amended by striking ''placed in service before January 1, 2014''.

(b) QUALIFIED RESTAURANT PROPERTY.—Clause (v) of section 168(e)(3)(E) is amended by striking ''placed in service before January 1, 2014''.

(c) QUALIFIED RETAIL IMPROVEMENT PROPERTY.—Clause (ix) of section 168(e)(3)(E) is amended by striking '', and before January 1, 2014''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2013.

SA 3211. Mr. UDALL of Colorado (for himself, Mr. BLUNT, Mrs. SHAHEEN, and Mr. BEGICH) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—BREWERS EXCISE TAX AND ECONOMIC RELIEF

SEC. __01. REPEAL OF 1990 TAX INCREASE ON BEER.

(a) REPEAL OF 1990 TAX INCREASE ON BEER.—Paragraph (1) of section 5051(a) is amended by striking ''$18'' and inserting ''$9''.

(b) TAX RELIEF FOR SMALL BREWERIES.—Subparagraph (A) of section 5051(a)(2) is amended to read as follows:

''(A) RATE PER BARREL FOR QUALIFYING BREWERS.—In the case of a brewer who produces not more than 2,000,000 barrels of beer during the calendar year, the per barrel rate of the tax imposed by this section on the first 60,000 barrels of beer which are removed in such year for consumption or sale and which have been brewed or produced by such brewer at qualified breweries in the United States shall be as follows:

''(i) For the first 15,000 barrels removed, $0.

''(ii) For the next 45,000 barrels removed after the barrel quantity specified in clause (i), $3.50.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SA 3212. Ms. KLOBUCHAR submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE—OTHER PROVISIONS

SEC. __01. CONSUMER RENEWABLE CREDIT.

(a) BUSINESS CREDIT.—

(1) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 45S. CONSUMER RENEWABLE CREDIT.

''(a) GENERAL RULE.—For purposes of section 38, in the case of an eligible taxpayer, the consumer renewable credit for any taxable year is an amount equal to the product of—

''(1) the renewable portfolio factor of such eligible taxpayer, and

''(2) subject to subsection (e), the number of kilowatt hours of renewable electricity—

''(A) purchased or produced by such taxpayer, and

''(B) sold by such taxpayer to a retail customer during the taxable year.

''(b) RENEWABLE PORTFOLIO FACTOR.—In the case of taxable years beginning before January 1, 2019, the renewable portfolio factor for an eligible taxpayer shall be determined as follows:

''Renewable electricity percentage:	Renewable portfolio factor:
Less than 6 percent	zero cents
At least 6 percent but less than 8 percent	0.1 cents
At least 8 percent but less than 12 percent	0.2 cents
At least 12 percent but less than 16 percent	0.3 cents
At least 16 percent but less than 20 percent	0.4 cents
At least 20 percent but less than 24 percent	0.5 cents
Equal to or greater than 24 percent	0.6 cents.

''(c) DEFINITIONS AND SPECIAL RULES.—For purposes of this section—

''(1) ELIGIBLE TAXPAYER.—The term 'eligible taxpayer' means an electric utility, as defined in section 3(22) of the Federal Power Act (16 U.S.C. 796(22)).

''(2) RENEWABLE ELECTRICITY.—The term 'renewable electricity' means electricity generated by any facility using wind or solar energy to generate such electricity.

''(3) RENEWABLE ELECTRICITY PERCENTAGE.—The term 'renewable electricity percentage' means the percentage of an eligible taxpayer's total sales of electricity to retail customers which is derived from renewable electricity (determined without regard to whether such electricity was produced by the taxpayer).

''(4) APPLICATION OF OTHER RULES.—For purposes of this section, rules similar to the rules of paragraphs (1), (3), and (5) of section 45(e) shall apply.

''(5) CREDIT ALLOWED ONLY WITH RESPECT TO ONE ELIGIBLE ENTITY.—No credit shall be allowed under subsection (a) with respect to renewable electricity purchased from another eligible entity if a credit has been allowed under this section to such other eligible entity.

''(d) COORDINATION WITH PAYMENTS.—The amount of the credit determined under this section with respect to any electricity shall be reduced to take into account any payment provided with respect to such electricity solely by reason of the application of section 6433.

''(e) RENEWABLE ELECTRICITY ENHANCEMENT.—

''(1) NATIVE AMERICAN WIND AND SOLAR.—In the case of renewable electricity generated by a wind or solar energy facility which is located on an Indian reservation (as defined in section 168(j)(6)), the number of kilowatt

hours of such renewable electricity shall, for purposes of subsection (a)(2), be equal to 200 percent of the kilowatt hours of such renewable electricity actually purchased or produced and sold during the taxable year.

''(2) ELECTRIC COOPERATIVE WIND AND SOLAR.—In the case of renewable electricity generated by a wind or solar energy facility which is wholly owned by a mutual or cooperative electric company (as described in section 501(c)(12) or 1381(a)(2)(C)), the number of kilowatt hours of such renewable electricity shall, for purposes of subsection (a)(2), be equal to 150 percent of the kilowatt hours of such renewable electricity actually purchased or produced and sold during the taxable year.''.

(2) CREDIT MADE PART OF GENERAL BUSINESS CREDIT.—Subsection (b) of section 38, as amended by this Act, is amended by striking ''plus'' at the end of paragraph (35), by striking the period at the end of paragraph (36) and inserting '', plus'', and by adding at the end the following new paragraph:

''(37) the consumer renewable credit determined under section 45S(a).''.

(3) SPECIFIED CREDIT.—Subparagraph (B) of section 38(c)(4) is amended by redesignating clauses (vii) through (ix) as clauses (viii) through (x), respectively, and by inserting after clause (v) the following new clause:

''(vi) the credit determined under section 45S.''.

(4) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

''Sec. 45S. Consumer renewable credit.''.

(b) PAYMENTS IN LIEU OF CREDIT.—

(1) IN GENERAL.—Subchapter B of chapter 65 is amended by adding at the end the following new section:

''SEC. 6433. CONSUMER RENEWABLE CREDIT PAYMENTS.

''(a) IN GENERAL.—If any eligible person sells renewable electricity to a retail customer, the Secretary shall pay (without interest) to any such person who elects to receive a payment an amount equal to the product of—

''(1) the intermittent renewable portfolio factor of such eligible person, and

''(2) the number of kilowatt hours of renewable electricity—

''(A) purchased or produced by such person, and

''(B) sold by such person in the trade or business of such person to a retail customer.

''(b) TIMING OF PAYMENTS.—

''(1) IN GENERAL.—Except as provided in paragraph (2), rules similar to the rules of section 6427(i)(1) shall apply for purposes of this section.

''(2) QUARTERLY PAYMENTS.—

''(A) IN GENERAL.—If, at the close of any quarter of the taxable year of any person (or, in the case of an eligible person that does not have a taxable year, the close of any quarter of the fiscal year), at least $750 is payable in the aggregate under subsection (a), to such person with respect to electricity purchased or produced during—

''(i) such quarter, or

''(ii) any prior quarter (for which no other claim has been filed) during such year,

a claim may be filed under this section with respect to such electricity.

''(B) TIME FOR FILING CLAIM.—No claim filed under this paragraph shall be allowed unless filed on or before the last day of the first quarter following the earliest quarter included in the claim.

''(c) DEFINITIONS AND SPECIAL RULES.—For purposes of this section—

''(1) ELIGIBLE PERSON.—The term 'eligible person' means—

''(A) an electric utility, as defined in section 3(22) of the Federal Power Act (16 U.S.C. 796(22)), or

''(B) a Federal power marketing agency, as defined in section 3(19) of such Act (16 U.S.C. 796(19)).

''(2) OTHER DEFINITIONS.—Any term used in this section which is also used in section 45S shall have the meaning given such term under section 45S.

''(3) APPLICATION OF OTHER RULES.—For purposes of this section, rules similar to the rules of paragraphs (1) and (3) of section 45(e) shall apply.

''(d) PAYMENT DISALLOWED UNLESS AMOUNT PASSED TO THIRD-PARTY GENERATORS CHARGED FOR INTEGRATION COSTS.—

''(1) IN GENERAL.—In the case of renewable electricity eligible for the payment under subsection (a) that is purchased and not produced by an eligible person, no payment shall be made under this section unless any charge the eligible person has assessed the seller to recover the integration costs associated with such electricity has been reduced (but not below zero) to the extent of the payment received under subsection (a) associated with such electricity.

''(2) DEFINITIONS.—For purposes of paragraph (1), charges intended to recover integration costs do not include amounts paid by the producer of the electricity for interconnection facilities, distribution upgrades, network upgrades, or stand alone network upgrades as those terms have been defined by the Federal Energy Regulatory Commission in its Standard Interconnection Procedures.

''(e) PAYMENT ALLOWED FOR SPECIAL GENERATING AND TRANSMITTING ENTITIES.—

''(1) IN GENERAL.—Notwithstanding subsection (a)(2), a special generating and transmitting entity shall be eligible for payment under subsection (a) based on the number of kilowatt hours of renewable electricity transmitted, regardless of whether such entity purchased or sold such electricity to retail customers.

''(2) DEFINITION.—For purposes of this subsection, the term 'special generating and transmitting entity' means—

''(A) an entity which is—

''(i) primarily engaged in marketing electricity,

''(ii) provides transmissions services for greater than 4,000 megawatts of renewable electricity generating facilities, as determined by reference to the machine or nameplate capacity thereof, and

''(iii) transmits the majority of such renewable electricity to customers located outside of the region that it serves, or

''(B) a generation and transmission cooperative which engages primarily in providing wholesale electric services to its members (generally consisting of distribution cooperatives).''.

(2) CLERICAL AMENDMENT.—The table of sections for subpart B of chapter 65 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

''Sec. 6433. Consumer renewable credit payments.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to electricity produced or purchased and sold after December 31, 2013, and before January 1, 2019.

SEC. __02. DELAY IN APPLICATION OF WORLDWIDE INTEREST.

(a) IN GENERAL.—Paragraphs (5)(D) and (6) of section 864(f) are each amended by striking ''December 31, 2020'' and inserting ''December 31, 2022''.

(b) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SA 3213. Ms. KLOBUCHAR submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE—STOPPING TAX OFFENDERS AND PROSECUTING IDENTITY THEFT

SEC. __01. USE OF DEPARTMENT OF JUSTICE RESOURCES WITH REGARD TO TAX RETURN IDENTITY THEFT.

(a) IN GENERAL.—The Attorney General should make use of all existing resources of the Department of Justice, including any appropriate task forces, to bring more perpetrators of tax return identity theft to justice.

(b) CONSIDERATIONS TO BE TAKEN INTO ACCOUNT.—In carrying out this section, the Attorney General should take into account the following:

(1) The need to concentrate efforts in those areas of the country where the crime is most frequently reported.

(2) The need to coordinate with State and local authorities for the most efficient use of their laws and resources to prosecute and prevent the crime.

(3) The need to protect vulnerable groups, such as veterans, seniors, and minors (especially foster children) from becoming victims or otherwise used in the offense.

SEC. __02. VICTIMS OF IDENTITY THEFT MAY INCLUDE ORGANIZATIONS.

Chapter 47 of title 18, United States Code, is amended—

(1) in section 1028—

(A) in subsection (a)(7), by inserting ''(including an organization)'' after ''another person''; and

(B) in subsection (d)(7), in the matter preceding subparagraph (A), by inserting ''or other person'' after ''specific individual''; and

(2) in section 1028A(a)(1), by inserting ''(including an organization)'' after ''another person''.

SEC. __03. IDENTITY THEFT FOR PURPOSES OF TAX FRAUD.

Section 1028(b)(3) of title 18, United States Code, is amended—

(1) in subparagraph (B), by striking ''or'' at the end;

(2) in subparagraph (C), by inserting ''or'' after the semicolon; and

(3) by adding at the end the following:

''(D) during and in relation to a felony under section 7206 or 7207 of the Internal Revenue Code of 1986;''.

SEC. __04. REPORTING REQUIREMENT.

(a) GENERALLY.—Beginning with the first report made more than 9 months after the date of the enactment of this Act under section 1116 of title 31, United States Code, the Attorney General shall include in such report the information described in subsection (b) of this section as to progress in implementing this Act and the amendments made by this Act.

(b) CONTENTS.—The information referred to in subsection (a) is as follows:

(1) Information readily available to the Department of Justice about trends in the incidence of tax return identity theft.

(2) The effectiveness of statutory tools, including those provided by this Act, in aiding the Department of Justice in the prosecution of tax return identity theft.

(3) Recommendations on additional statutory tools that would aid in removing barriers to effective prosecution of tax return identity theft.

(4) The status on implementing the recommendations of the Department's March 2010 Audit Report 10–21 entitled ''The Department of Justice's Efforts to Combat Identity Theft''.

SA 3214. Ms. KLOBUCHAR (for herself, Mr. HATCH, Mr. FRANKEN, Mr. TOOMEY, Mrs. SHAHEEN, Mrs. HAGAN, Mr. DONNELLY, Mr. COATS, Mr. MCCONNELL, Mr. UDALL of Colorado, Mr. CASEY, and Ms. COLLINS) submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE—MORATORIUM ON MEDICAL DEVICE TAX

SEC. _____. MORATORIUM ON APPLICATION OF MEDICAL DEVICE TAX AND REFUND OF AMOUNTS PAID.

(a) MORATORIUM ON APPLICATION OF TAX.—

(1) IN GENERAL.—Section 4191 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(c) MORATORIUM.—The tax imposed under subsection (a) shall not apply to sales during the period beginning on January 1, 2014, and ending on December 31, 2015.''.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to sales after December 31, 2013.

(b) REFUND OF AMOUNTS PAID.—The Secretary of the Treasury shall prescribe such regulations as may be necessary or appropriate to provide a refund, with interest, to any manufacturer, producer, or importer of taxable medical devices in an amount equal to the taxes imposed by section 4191 of the Internal Revenue Code of 1986 that were paid by such manufacturer, producer, or importer for the sale of any such devices between the period after December 31, 2013, and before the date of the enactment of this Act.

SA 3215. Ms. KLOBUCHAR submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—INNOVATE AMERICA

SEC. __01. FINDINGS.

Congress finds the following:

(1) Innovation has historically been a catalyzing force in the American economy, driving the production of game-changing technologies, the creation of millions of jobs and the opening of countless new avenues for growth. In an increasingly competitive global economy, our Nation's continued leadership and prosperity will hinge on progress in key innovative areas, most notably exporting, entrepreneurship, research and development, and education in science, technology, engineering, and mathematics (STEM), including computer science.

(2) Technology-based startups play a critical role in driving innovation. Increasing the flow of capital to these firms would bridge the gap that often exists between their initial startup costs and their long-term capital needs, giving the firms the resources necessary to research, develop, and commercialize new products.

(3) Simplifying, expanding, and stabilizing the tax credits that businesses and institutions of higher education rely on to offset the cost of research and would promote greater clarity in the Internal Revenue Code of 1986 and deliver a powerful incentive for private sector innovation.

(4) Increasing the emphasis on STEM education in high schools and institutions of higher education would ensure that more students have the skills and training to not only compete for jobs in a 21st century economy, but also to create the startup companies and revolutionary technologies that will sustain American prosperity for centuries to come.

(5) The United States Bureau of Labor Statistics predicts that in the year 2020, of the 9,200,000 ''STEM'' jobs there will be in the United States, half of them will be in computing. With more than 150,000 job openings expected annually in computing, it is one of the fastest growing occupations in the United States. Increasing the teaching and learning of computer science in schools would strengthen the American workforce by helping our students gain the skills and training necessary to fulfill new computer programming jobs.

(6) An effective regulatory climate should protect consumers and promote transparency without overburdening the businesses that create jobs. Federal agencies with rulemaking authority should be vigilant in assessing the impact of new regulations on innovation and job creation, particularly in anchor industries like manufacturing.

(7) The economic impact of a new product or technology is often dependent on its commercial success. To ensure American products can be bought and sold in markets around the world, the government should identify and remove over burdensome regulations that create barriers for United States exporting companies.

SEC. __02. SIMPLIFICATION OF TAX CREDIT FOR CONTRIBUTIONS TO UNIVERSITIES FOR RESEARCH AND DEVELOPMENT PURPOSES.

(a) IN GENERAL.—Subparagraph (A) of section 41(e)(7) is amended by striking ''not having a specific commercial objective''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SEC. __03. CREDIT FOR CHARITABLE CONTRIBUTIONS OF EQUIPMENT TO SECONDARY SCHOOLS AND TECHNICAL AND COMMUNITY COLLEGES.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 45S. CREDIT FOR CHARITABLE CONTRIBUTIONS OF EQUIPMENT TO SECONDARY SCHOOLS AND TECHNICAL AND COMMUNITY COLLEGES.

''(a) IN GENERAL.—For purposes of section 38, the charitable equipment contribution credit determined under this section for any taxable year is an amount equal to 30 percent of the fair market value (determined at the time of the contribution) of any qualified equipment which is contributed by the taxpayer to a secondary school, technical college, or community college.

''(b) QUALIFIED EQUIPMENT.—For purposes of this section, the term 'qualified equipment' means any tangible personal property described in paragraph (1) of section 1221(a), but only if—

''(1) the property is purchased, constructed, or assembled by the taxpayer,

''(2) the property is equipment or apparatus substantially all of the use of which by the donee is for research or experimentation, research training, or education in science or technology,

''(3) the property is suitable for use in the donee's research or experimentation or educational programs,

''(4) the property is not transferred by the donee in exchange for money, other property, or services, and

''(5) the taxpayer receives from the donee a written statement representing that its use and disposition of the property will be in accordance with the provisions of paragraphs (2), (3), and (4).

''(c) GAIN NOT TAKEN INTO ACCOUNT.—The amount of any contribution of qualified equipment otherwise taken into account under subsection (a) shall be reduced, but not below zero, by the sum of—

''(1) ½ of the amount of any gain which would not have been long-term capital gain (determined without regard to section 1221(b)(3)) if the property contributed had been sold by the taxpayer at its fair market value (determined at the time of such contribution), and

''(2) the amount, if any, by which the amount of such contribution (determined by taking into account paragraph (1) but without regard to this paragraph) exceeds twice the taxpayer's basis in the qualified equipment.

''(d) DEFINITIONS.—For purposes of this section—

''(1) SECONDARY SCHOOL.—The term 'secondary school' has the meaning given such term by section 9101 of the Elementary and Secondary Education Act of 1965.

''(2) TECHNICAL COLLEGE.—The term 'technical college' means a postsecondary vocational institution (as defined in section 102(c) of the Higher Education Act of 1965).

''(3) COMMUNITY COLLEGE.—The term 'community college' means a junior or community college (as defined in section 312 of the Higher Education Act of 1965).

''(e) DENIAL OF DOUBLE BENEFIT.—No deduction shall be allowed under section 170 for any contribution for which a credit is allowed under this section.''.

(b) CREDIT TREATED AS PART OF GENERAL BUSINESS CREDIT.—Section 38(b), as amended by this Act, is amended—

(1) by striking ''plus'' at the end of paragraph (36),

(2) by striking the period at the end of paragraph (37) and inserting '', plus'', and

(3) by adding at the end the following new paragraph:

''(38) the charitable equipment contribution credit determined under section 45S(a).''.

(c) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

''Sec. 45S. Credit for charitable contributions of equipment to secondary schools and technical and community colleges.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made after the date that is 30 days after the date of the enactment of this Act.

SEC. __04. TAX CREDIT FOR COLLABORATIVE RESEARCH AND DEVELOPMENT.

(a) IN GENERAL.—Paragraph (3) of section 41(a) is amended by striking ''to an energy

research consortium for energy research'' and inserting ''to a qualified collaborative research partner for qualified research''.

(b) DEFINITION.—Paragraph (6) of section 41(f) is amended to read as follows:

''(6) QUALIFIED COLLABORATIVE RESEARCH PARTNER.—

''(A) IN GENERAL.—The term 'qualified collaborative research partner' means—

''(i) a collaborative research consortium,

''(ii) an institution of higher education (as defined in section 3304(f)), or

''(iii) an organization which is a Federal laboratory (as defined in section 4(6) of the Stevenson-Wydler Technology Innovation Act of 1980 (15 U.S.C. 3703(6)), as in effect on the date of the enactment of the Energy Tax Incentives Act of 2005).

''(B) COLLABORATIVE RESEARCH CONSORTIUM.—The term 'collaborative research consortium' means any organization—

''(i) which is—

''(I) described in section 501(c)(3) and is exempt from tax under section 501(a) and is organized and operated primarily to conduct scientific research, or

''(II) organized and operated primarily to conduct scientific research in the public interest (within the meaning of section 501(c)(3)),

''(ii) which is not a private foundation,

''(iii) to which at least 5 unrelated persons paid or incurred during the calendar year in which the taxable year of the organization begins amounts (including as contributions) to such organization for qualified research, and

''(iv) to which no single person paid or incurred (including as contributions) during such calendar year an amount equal to more than 50 percent of the total amounts received by such organization during such calendar year for qualified research.

''(C) TREATMENT OF PERSONS.—All persons treated as a single employer under subsection (a) or (b) of section 52 shall be treated as related persons for purposes of subparagraph (B)(iii) and as a single person for purposes of subparagraph (B)(iv).

''(D) FOREIGN RESEARCH.—For purposes of subsection (a)(3), amounts paid or incurred for any research conducted outside the United States, the Commonwealth of Puerto Rico, or any possession of the United States shall not be taken into account.

''(E) DENIAL OF DOUBLE BENEFIT.—Any amount taken into account under subsection (a)(3) shall not be taken into account under paragraph (1) or (2) of subsection (a).''.

(c) CONFORMING AMENDMENTS.—

(1) Subparagraph (D) of section 41(b)(3) is amended to read as follows:

''(D) AMOUNTS PAID TO ELIGIBLE SMALL BUSINESSES.—

''(i) IN GENERAL.—In the case of amounts paid by the taxpayer to an eligible small business for qualified research, subparagraph (A) shall be applied by substituting '100 percent' for '65 percent'.

''(ii) ELIGIBLE SMALL BUSINESS.—For purposes of this subparagraph, the term 'eligible small business' means a small business with respect to which the taxpayer does not own (within the meaning of section 318) 50 percent or more of—

''(I) in the case of a corporation, the outstanding stock of the corporation (either by vote or value), and

''(II) in the case of a small business which is not a corporation, the capital and profits interests of the small business.

''(iii) SMALL BUSINESS.—For purposes of this subparagraph—

''(I) IN GENERAL.—The term 'small business' means, with respect to any calendar year, any person if the annual average number of employees employed by such person during either of the 2 preceding calendar years was 500 or fewer. For purposes of the preceding sentence, a preceding calendar year may be taken into account only if the person was in existence throughout the year.

''(II) STARTUPS, CONTROLLED GROUPS, AND PREDECESSORS.—Rules similar to the rules of subparagraphs (B) and (D) of section 220(c)(4) shall apply for purposes of this clause.''.

(2) Subparagraphs (A)(ii) and (B)(ii) of section 41(f)(1) are each amended by striking ''energy research consortiums'' and inserting ''qualified collaborative research partners''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 3216. Ms. KLOBUCHAR submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ___—OTHER PROVISIONS

SEC. _____. LIMITATION ON WITHDRAWAL LIABILITY OF CERTAIN SMALL EMPLOYERS PARTICIPATING IN A MULTIEMPLOYER PLAN.

(a) IN GENERAL.—Subsection (a) of section 4225 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1405(a)) is amended by redesignating paragraph (2) as paragraph (3) and by inserting after paragraph (1) the following new paragraph:

''(2) In the case of an electing eligible small employer, the portion of unfunded vested benefits (as determined after the application of all sections of this part having a lower number designation than this section) allocable to such employer shall be the greater of—

''(A) the amount determined under paragraph (1) (determined as if the table under paragraph (3) applied only to the liquidation or distribution value of the employer); or

''(B) a portion (determined under paragraph (3)) of the unfunded vested benefits (as so determined, but using the method under section 4211 which results in the lowest amount) attributable to employees of the employer.

The amount determined under the preceding sentence shall not exceed the amount determined by applying section 4219(c)(1)(B) without regard to any interest due on withdrawal liability amounts which are deemed to be past due at the time total payments are computed for the period of 20 years described in such section.''.

(b) ELECTING ELIGIBLE SMALL EMPLOYER.—Subsection (a) of section 4225 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1405(a)) is amended by adding at the end the following new paragraph:

''(4) For purposes of paragraphs (2) and (3)—

''(A) The term 'electing eligible small employer' means an employer—

''(i) the stock of which is not publicly traded for more than ½ of the 3-calendar-year period ending with the calendar year that includes the date of the enactment of this paragraph;

''(ii) that has an average of fewer than 100 participants in a multiemployer plan at each business location over such 3-year period;

''(iii) an average of 60 percent or fewer of the employees of which at all business locations are participants in a multiemployer plan over such 3-year period; and

''(iv) that elects by notification to the plan sponsor, during the 5-consecutive-plan-year period beginning with the first plan year beginning after the date of the enactment of this paragraph, to have paragraph (2) apply to such employer.

An employer shall be treated as an electing eligible small employer only if such employer pays the amount determined under paragraph (2) in a lump sum payment before the end of such 5-year period.

''(B) The unfunded vested benefits of the electing eligible small employer shall be determined as of the first day of the first plan year beginning after the date of the enactment of this paragraph, and shall be determined without regard to any supplemental payments or payments made by reason of rehabilitation status of the plan.''.

(c) CONFORMING AMENDMENTS.—

(1) Section 4225(a)(1)(A) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1405(a)(1)(A)) is amended by striking ''paragraph (2)'' and inserting ''paragraph (3)''.

(2) Paragraph (3) of section 4225(a) of such Act (29 U.S.C. 1405(a)(3)), as redesignated by subsection (a), is amended—

(A) by striking ''paragraph (1)'' and inserting ''paragraphs (1) and (2)'', and

(B) by striking ''of the employer'' in the heading of the first column of the table and inserting ''of the employer (or, in the case of an electing eligible small employer, the unfunded vested benefits of the employer)''.

SEC. _____. EXCISE TAX ON MULTIEMPLOYER PLANS THAT FAIL TO COMPLY WITH SMALL EMPLOYER WITHDRAWAL LIABILITY LIMITATION.

(a) IN GENERAL.—Chapter 43 is amended by adding at the end the following new section:

''SEC. 4980J. EXCISE TAX ON MULTIEMPLOYER PLANS THAT FAIL TO COMPLY WITH SMALL EMPLOYER WITHDRAWAL LIABILITY LIMITATION.

''(a) IMPOSITION OF TAX.—If—

''(1) a multiemployer plan to which title IV of the Employee Retirement Income Security Act of 1974 applies includes an electing eligible small employer (as defined in section 4225(a)(4) of such Act), and

''(2) the plan is not amended, as of the last day of the first plan year beginning after the later of—

''(A) the date of the enactment of paragraph (4) of section 4225(a) of such Act; or

''(B) receipt by the plan of notice from one or more employers participating in the plan that such employer is making the election under section 4225(a)(4)(A)(iv);

to comply with the limitation under section 4225(a)(2) of such Act,

there is hereby imposed a tax in the amount determined under subsection (b).

''(b) AMOUNT DETERMINED.—The amount determined under this subsection is, with respect to each calendar year (or portion thereof) in the period beginning on the date described in subsection (a)(2) and ending on the effective date of an amendment to the plan that complies with the limitation under section 4225(a)(2) of the Employee Retirement Income Security Act of 1974, the product of—

''(1) $10,000, and

''(2) the number of participants in the plan who are employees of the electing eligible small employer for plan years beginning in such calendar year.

''(c) LIABILITY FOR, AND TIME OF PAYMENT OF, TAX.—For purposes of this section—

''(1) LIABILITY.—The tax imposed by subsection (a) shall be paid by the plan sponsor (within the meaning of section 432(i)((9)).

''(2) TIME OF PAYMENT.—The Secretary may provide for the tax imposed by subsection (a)

to be paid on an annual or lump sum basis, or at such other time as the Secretary deems appropriate.

''(d) WAIVER OF TAX.—In the case of a failure to amend a plan to comply with the limitation under section 4225(a)(2) of the Employee Retirement Income Security Act of 1974 which the Secretary determines (in coordination with the Secretary of Labor) is due to reasonable cause and not to willful neglect, the Secretary may waive all or a portion of the tax imposed by subsection (a) to the extent that the payment of such tax would be excessive or otherwise inequitable in relation to the amount of the withdrawal liability of the electing eligible small employer involved.''.

(b) CLERICAL AMENDMENT.—The table of sections for chapter 43 is amended by adding at the end the following new item:

''Sec. 4980J. Excise tax on multiemployer plans that fail to comply with small employer withdrawal liability limitation.''.

SA 3217. Mr. BOOKER (for himself and Mr. SCOTT) submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE __—LEVERAGING AND ENERGIZING AMERICA'S APPRENTICESHIP PROGRAMS

SEC. __01. SHORT TITLE.

This title may be cited as the ''Leveraging and Energizing America's Apprenticeship Programs Act'' or the ''LEAP Act''.

SEC. __02. CREDIT FOR EMPLOYEES PARTICIPATING IN QUALIFIED APPRENTICESHIP PROGRAMS.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 45S. EMPLOYEES PARTICIPATING IN QUALIFIED APPRENTICESHIP PROGRAMS.

''(a) IN GENERAL.—For purposes of section 38, the apprenticeship credit determined under this section for the taxable year is an amount equal to the sum of the applicable credit amounts (as determined under subsection (b)) for each of apprentice of the employer that exceeds the applicable apprenticeship level (as determined under subsection (e)) during such taxable year.

''(b) APPLICABLE CREDIT AMOUNT.—For purposes of subsection (a), the applicable credit amount for each apprentice for each taxable year is equal to—

''(1) in the case of an apprentice who has not attained 25 years of age at the close of the taxable year, $1,500, or

''(2) in the case of an apprentice who has attained 25 years of age at the close of the taxable year, $1,000.

''(c) LIMITATION ON NUMBER OF YEARS WHICH CREDIT MAY BE TAKEN INTO ACCOUNT.—The apprenticeship credit shall not be allowed for more than 2 taxable years with respect to any apprentice.

''(d) APPRENTICE.—For purposes of this section, the term 'apprentice' means any employee who is employed by the employer—

''(1) in an officially recognized apprenticeable occupation, as determined by the Office of Apprenticeship of the Employment and Training Administration of the Department of Labor, and

''(2) pursuant to an apprentice agreement registered with—

''(A) the Office of Apprenticeship of the Employment and Training Administration of the Department of Labor, or

''(B) a recognized State apprenticeship agency, as determined by the Office of Apprenticeship of the Employment and Training Administration of the Department of Labor.

''(e) APPLICABLE APPRENTICESHIP LEVEL.—

''(1) IN GENERAL.—For purposes this section, the applicable apprenticeship level shall be equal to—

''(A) in the case of any apprentice described in subsection (b)(1), the amount equal to 80 percent of the average number of such apprentices of the employer for the 3 taxable years preceding the taxable year for which the credit is being determined, rounded to the next lower whole number; and

''(B) in the case of any apprentices described in subsection (b)(2), the amount equal to 80 percent of the average number of such apprentices of the employer for the 3 taxable years preceding the taxable year for which the credit is being determined, rounded to the next lower whole number.

''(2) FIRST YEAR OF NEW APPRENTICESHIP PROGRAMS.—In the case of an employer which did not have any apprentices during any taxable year in the 3 taxable years preceding the taxable year for which the credit is being determined, the applicable apprenticeship level shall be equal to zero.

''(f) COORDINATION WITH OTHER CREDITS.—The amount of credit otherwise allowable under sections 45A, 51(a), and 1396(a) with respect to any employee shall be reduced by the credit allowed by this section with respect to such employee.

''(g) CERTAIN RULES TO APPLY.—Rules similar to the rules of subsections (i)(1) and (k) of section 51 shall apply for purposes of this section.''.

(b) CREDIT MADE PART OF GENERAL BUSINESS CREDIT.—Subsection (b) of section 38, as amended by this Act, is amended by striking ''plus'' at the end of paragraph (36), by striking the period at the end of paragraph (37) and inserting '', plus'', and by adding at the end the following new paragraph:

''(38) the apprenticeship credit determined under section 45S(a).''.

(c) DENIAL OF DOUBLE BENEFIT.—Subsection (a) of section 280C is amended by inserting ''45S(a),'' after ''45P(a),''.

(d) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

''Sec. 45S. Employees participating in qualified apprenticeship programs.''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to individuals commencing apprenticeship programs after the date of the enactment of this Act.

SEC. 3. LIMITATION ON GOVERNMENT PRINTING COSTS.

Not later than 90 days after the date of enactment of this Act, the Director of the Office of Management and Budget shall coordinate with the heads of Federal departments and independent agencies to—

(1) determine which Government publications could be available on Government websites and no longer printed and to devise a strategy to reduce overall Government printing costs over the 10-year period beginning with fiscal year 2015, except that the Director shall ensure that essential printed documents prepared for social security recipients, medicare beneficiaries, and other populations in areas with limited Internet access or use continue to remain available;

(2) establish government wide Federal guidelines on employee printing; and

(3) issue guidelines requiring every department, agency, commission, or office to list at a prominent place near the beginning of each publication distributed to the public and issued or paid for by the Federal Government—

(A) the name of the issuing agency, department, commission, or office;

(B) the total number of copies of the document printed;

(C) the collective cost of producing and printing all of the copies of the document; and

(D) the name of the entity publishing the document.

SA 3218. Ms. STABENOW submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

On page 6, strike line 15 and insert the following:

inserting ''January 1, 2016, or which is discharged pursuant to an arrangement entered into and evidenced in writing before such date''.

SA 3219. Ms. AYOTTE (for herself and Mrs. SHAHEEN) submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE—OTHER PROVISIONS

SEC. 01. POINT OF ORDER.

(a) IN GENERAL.—It shall not be in order in the Senate to oonsider any hill, joint resolution, motion, amendment, or conference report that authorizes States to re-min.() online reinote sales tax collection.

(b) SUPERMAJORITY WAIVER AND APPEAL.—

(1) WAIVER.—This section may be waived or suspended in the Senate only by an affirmative vote of 2A1 of the .Members, duly chosen and sworn.

(2) APPEAL.—An affirmative vote of ⅔ of the Members of the Senate, duly chosen and sworn, shall he required in the Senate to sustain an appeal of the ruling of the Chair on a point of order raised under this section.

SA 3220. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. __01. SPECIAL CHANGE IN STATUS RULE FOR EMPLOYEES WHO BECOME ELIGIBLE FOR TRICARE.

(a) IN GENERAL.—Subsection (g) of section 125 is amended by adding at the end the following new paragraph:

''(5) CHANGE IN STATUS RELATING TO TRICARE ELIGIBILITY.—For purposes of this section, if a cafeteria plan permits an employee to revoke an election during a period of coverage and to make a new election based on a change in status event, an event that causes the employee to become eligible for coverage under the TRICARE program shall be treated as a change in status event.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to events occurring after the date of the enactment of this Act.

SA 3221. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. ___01. POINT OF ORDER AGAINST LEGISLATION THAT WOULD AUTHORIZE STATES TO REQUIRE REMOTE SALES TAX COLLECTION WITHOUT CERTAIN LIMITATIONS.

(a) POINT OF ORDER.—It shall not be in order in the Senate to consider any bill, joint resolution, motion, amendment, or conference report that authorizes States to require remote sales tax collection unless such legislation includes language similar to the model limitation in subsection (b).

(b) MODEL LIMITATION.—The model limitation under this subsection is as follows:

(1) IN GENERAL.—The authority of any State to require remote sales tax collection shall not apply with respect to any remote seller that is not a qualifying remote seller.

(2) QUALIFYING REMOTE SELLER.—For purposes of this subsection—

(A) IN GENERAL.—The term ''qualifying remote seller'' means—

(i) any remote seller that meets the ownership requirements of subparagraph (B); or

(ii) any remote seller the majority of domestic employees of which are primarily employed at a location in a participating State.

(B) OWNERSHIP REQUIREMENTS.—A remote seller meets the ownership requirements of this subparagraph if—

(i) in the case of a remote seller that is a publicly traded corporation, more than 50 percent of the covered employees (as defined in section 162(m)(3)) of the Internal Revenue Code of 1986) of such corporation reside in participating States;

(ii) in the case of a remote seller that is a corporation (other than a publicly traded corporation), more than 50 percent of the stock (by vote or value) of such corporation is held by individuals residing in participating States;

(iii) in the case of a remote seller that is a partnership, more than 50 percent of the profits interests or capital interests in such partnership is held by individuals residing in participating States; and

(iv) in the case of any other remote seller, more than 50 percent of the beneficial interests in the entity is held by individuals residing in participating States.

(C) ATTRIBUTION RULES.—For purposes of subparagraph (B), the rules of section 318(a) of the Internal Revenue Code of 1986 shall apply.

(D) AGGREGATION RULES.—For purposes of this paragraph, all persons treated as a single employer under subsection (a) or (b) of section 52 of the Internal Revenue Code of 1986 or subsection (m) or (o) of section 414 of such Code shall be treated as one person.

(3) PARTICIPATING STATE.—The term ''participating State'' means—

(A) a Member State under the Streamlined Sales and Use Tax Agreement which has exercised authority under subsection (a); or

(B) a State that—

(i) is not a Member State under the Streamlined Sales and Use Tax Agreement;

(ii) enacts legislation to exercise the authority to require remote sales tax collection; and

(iii) implements such other requirements as Congress shall provide.

(4) STREAMLINED SALES AND USE TAX AGREEMENT.—For purposes of this subsection, the term ''Streamlined Sales and Use Tax Agreement'' means the multi-State agreement with that title adopted on November 12, 2002, as in effect on the date of the enactment of this Act and as further amended from time to time.

(c) WAIVER AND APPEAL.—

(1) WAIVER.—Subsection (a) may be waived or suspended in the Senate only by an affirmative vote of three-fifths of the Members, duly chosen and sworn.

(2) APPEAL.—An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under subsection (a).

SA 3222. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. __01. EMPLOYEE PAYROLL TAX HOLIDAY FOR NEWLY HIRED VETERANS.

(a) IN GENERAL.—Subsection (d) of section 3111 is amended to read as follows:

''(d) SPECIAL EXEMPTION FOR ELIGIBLE VETERANS HIRED DURING CERTAIN CALENDAR QUARTERS.—

''(1) IN GENERAL.—Subsection (a) shall not apply to 50 percent of the wages paid by the employer with respect to employment during the holiday period of any eligible veteran for services performed—

''(A) in a trade or business of the employer, or

''(B) in the case of an employer exempt from tax under section 501(a), in furtherance of the activities related to the purpose or function constituting the basis of the employer's exemption under such section.

''(2) HOLIDAY PERIOD.—For purposes of this subsection, the term 'holiday period' means the period of 4 consecutive calendar quarters beginning with the first day of the first calendar quarter beginning after the date of the enactment of the EXPIRE Act of 2014.

''(3) ELIGIBLE VETERAN.—For purposes of this subsection—

''(A) IN GENERAL.—The term 'eligible veteran' means a veteran who—

''(i) begins work for the employer during the holiday period,

''(ii) was discharged or released from the Armed Forces of the United States under conditions other than dishonorable, and

''(iii) is not an individual described in section 51(i)(1) (applied by substituting 'employer' for 'taxpayer' each place it appears).

''(B) VETERAN.—The term 'veteran' means any individual who—

''(i) has served on active duty (other than active duty for training) in the Armed Forces of the United States for a period of more than 180 days, or has been discharged or released from active duty in the Armed Forces of the United States for a service-connected disability (within the meaning of section 101 of title 38, United States Code),

''(ii) has not served on extended active duty (as such term is used in section 51(d)(3)(B)) in the Armed Forces of the United States on any day during the 60-day period ending on the hiring date, and

''(iii) provides to the employer a copy of the individual's DD Form 214, Certificate of Release or Discharge from Active Duty, that includes the nature and type of discharge.

''(4) ELECTION.—An employer may elect not to have this subsection apply. Such election shall be made in such manner as the Secretary may require.

''(5) COORDINATION WITH WORK OPPORTUNITY CREDIT.—For coordination with the work opportunity credit, see section 51(3)(D).''.

(b) COORDINATION WITH WORK OPPORTUNITY CREDIT.—

(1) IN GENERAL.—Paragraph (3) of section 51(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

''(D) DENIAL OF CREDIT FOR VETERANS SUBJECT TO 50 PERCENT PAYROLL TAX HOLIDAY.—If section 3111(d)(1) (as amended by the EXPIRE Act of 2014) applies to any wages paid by an employer, the term 'qualified veteran' does not include any individual who begins work for the employer during the holiday period (as defined in section 3111(d)(2)) unless the employer makes an election not to have section 3111(d) apply.''.

(2) CONFORMING AMENDMENT.—Subsection (c) of section 51 of such Code is amended by striking paragraph (5).

SA 3223. Ms. AYOTTE submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. BONUSES.

(a) ADVERSE FINDINGS AND EMPLOYEES UNDER INVESTIGATION.—Chapter 45 of title 5, United States Code, is amended by adding at the end the following:

''Subchapter IV—Limitations on Bonus Authority

''§ 4531. Certain forms of misconduct

''(a) DEFINITIONS.—In this section—

''(1) the term 'adverse finding' relating to an employee means a determination that the conduct of the employee—

''(A) violated a policy of the agency for which the employee may be removed or suspended; or

''(B) violated a law for which the employee may be imprisoned of more than 1 year;

''(2) the term 'agency' has the meaning given that term under section 551; and

''(3) the term 'bonus' means any bonus or cash award, including—

''(A) an award under this chapter;

''(B) an award under section 5384; and

''(C) a retention bonus under section 5754.

''(b) ADVERSE FINDINGS.—

''(1) IN GENERAL.—The head of an agency shall not award a bonus to an employee of the agency until 5 years after the end of the fiscal year in which the Inspector General or another senior ethics official of the agency or the Comptroller General of the United States makes an adverse finding relating to the employee.

''(2) PREVIOUSLY AWARDED BONUSES.—If the Inspector General or another senior ethics official of the agency or the Comptroller General of the United States makes an adverse finding relating to an employee, the head of the agency employing the employee, after notice and an opportunity for a hearing, shall issue an order directing the employee to repay the amount of any bonus awarded to the employee during the year during which the adverse finding is made.''.

(b) TECHNICAL AND CONFORMING AMENDMENT.—The table of sections for chapter 45 of title 5, United States Code, is amended by adding at the end the following:

''SUBCHAPTER IV—LIMITATIONS ON BONUS AUTHORITY

''4531. Certain forms of misconduct.''.

SA 3224. Ms. AYOTTE submitted an amendment intended to be proposed to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. BONUSES.

(a) ADVERSE FINDINGS AND EMPLOYEES UNDER INVESTIGATION.—Chapter 45 of title 5, United States Code, is amended by adding at the end the following:

''Subchapter IV—Limitations on Bonus Authority

''§ 4531. Certain forms of misconduct

''(a) DEFINITIONS.—In this section—

''(1) the term 'adverse finding' relating to an employee means a determination that the conduct of the employee—

''(A) violated a policy of the agency for which the employee may be removed or suspended; or

''(B) violated a law for which the employee may be imprisoned of more than 1 year;

''(2) the term 'agency' has the meaning given that term under section 551; and

''(3) the term 'bonus' means any bonus or cash award, including—

''(A) an award under this chapter;

''(B) an award under section 5384; and

''(C) a retention bonus under section 5754.

''(b) ADVERSE FINDINGS.—

''(1) IN GENERAL.—The head of an agency shall not award a bonus to an employee of the agency until 5 years after the end of the fiscal year in which the Inspector General or another senior ethics official of the agency or the Comptroller General of the United States makes an adverse finding relating to the employee.

''(2) PREVIOUSLY AWARDED BONUSES.—If the Inspector General or another senior ethics official of the agency or the Comptroller General of the United States makes an adverse finding relating to an employee, the head of the agency employing the employee, after notice and an opportunity for a hearing, shall issue an order directing the employee to repay the amount of any bonus awarded to the employee during the year during which the adverse finding is made.''.

(b) TECHNICAL AND CONFORMING AMENDMENT.—The table of sections for chapter 45 of title 5, United States Code, is amended by adding at the end the following:

''SUBCHAPTER IV—LIMITATIONS ON BONUS AUTHORITY

''4531. Certain forms of misconduct.''.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON BANKING, HOUSING, AND URBAN AFFAIRS

Mrs. MURRAY. Mr. President, I ask unanimous consent that the Committee on Banking, Housing, and Urban Affairs be authorized to meet during the session of the Senate on May 15, 2014, at 10 a.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON COMMERCE, SCIENCE, AND TRANSPORTATION

Mrs. MURRAY. Mr. President, I ask unanimous consent that the Committee on Commerce, Science, and Transportation be authorized to meet during the session of the Senate on May 15, 2014, at 2:30 p.m. in room SR–253 of the Russell Senate Office Building to conduct a hearing entitled, ''Surface Transportation Reauthorization: Local Perspectives on Moving America''.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS

Mrs. MURRAY. Mr. President, I ask unanimous consent that the Committee on Environment and Public Works be authorized to meet during the session of the Senate on May 15, 2014, at 9:30 a.m. in room SD–406 of the Dirksen Senate Office Building.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON FOREIGN RELATIONS

Mrs. MURRAY. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on May 15, 2014, at 2:30 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mrs. MURRAY. Mr. President, I ask unanimous consent that the Committee on Health, Education, Labor, and Pensions be authorized to meet, during the session of the Senate, on May 15, 2014, at 2:30 p.m. in room SD–430 of the Dirksen Senate Office Building to conduct a hearing entitled ''Progress and Challenges: The State of Tobacco Use and Regulations in the U.S.''

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON VETERANS' AFFAIRS

Mrs. MURRAY. Mr. President, I ask unanimous consent that the Committee on Veterans' Affairs be authorized to meet during the session of the Senate on May 15, 2014, at 10 a.m. in room SD–106, of the Dirksen Senate Office Building to conduct a hearing entitled ''The State of VA Health Care.''

The PRESIDING OFFICER. Without objection, it is so ordered.

PERMANENT SUBCOMMITTEE ON INVESTIGATIONS

Mrs. MURRAY. Mr. President, I ask unanimous consent that the Permanent Subcommittee on Investigations of the Committee on Homeland Security and Governmental Affairs be authorized to meet during the session of the Senate on May 15, 2014, at 9:30 a.m., to conduct a hearing entitled ''Online Advertising and Hidden Hazards to Consumer Security and Data Privacy.''

The PRESIDING OFFICER. Without objection, it is so ordered.

SELECT COMMITTEE ON INTELLIGENCE

Mrs. MURRAY. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on May 15, 2014, at 2:30 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

SUBCOMMITTEE ON AFRICAN AFFAIRS

Mrs. MURRAY. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on May 15, 2014, at 10 a.m., to hold an African Affairs subcommittee hearing entitled, ''#BringBackOurGirls: Addressing the Threat of Boko Haram.''

The PRESIDING OFFICER. Without objection, it is so ordered.

NATIONAL PEACE OFFICERS MEMORIAL DAY

Mr. REID. Madam President, I ask unanimous consent that the Senate proceed to the consideration of S. Res. 449.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The assistant legislative clerk read as follows:

A resolution (S. Res. 449) commemorating and honoring the dedication and sacrifice of the Federal, State, and local law enforcement officers who have been killed or injured in the line of duty.

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

Mr. LEAHY. Madam President, as chairman of the Senate Judiciary Committee, I am proud to come to the Senate floor today to celebrate the passage of a resolution commemorating and

honoring the dedication and sacrifice of law enforcement officers who have been killed or injured in the line of duty. I urge other Senators to show their support for the men and women who work tirelessly to protect our communities.

This week is National Police Week, a time when thousands of law enforcement officers come to our Nation's Capital, and we pause to honor the sacrifices of our men and women in law enforcement. On Tuesday night the names of 286 officers killed in the line of duty were added to the walls of the National Law Enforcement Officers Memorial, 101 of whom were lost in 2013. The memorial now contains the names of over 20,000 fallen officers.

This resolution pays tribute to those who have fallen, recognizing May 15, 2014, as ''National Peace Officers Memorial Day'' and calling on the people of the United States to observe that day with solemnity, appreciation, and respect. Earlier today, Senator GRASSLEY and I attended the 33rd Annual National Peace Officers' Memorial service here on the West Front of the Capitol. The event was a somber reminder of the sacrifices that law enforcement officers make every day. We have a responsibility to support them in the critical work they do.

I also urge the Senate to come together to honor law enforcement officers by supporting the passage of both S.933, the Bulletproof Vest Partnership Grant Program, and S. 357, the National Blue Alert Act. These bills are unanimously and strongly supported by law enforcement and passing these bills would provide tangible, life-saving assistance to those who serve on the front lines, protecting our communities.

I thank Senators GRASSLEY, SHAHEEN, WICKER, MARKEY, BEGICH, UDALL of New Mexico, HAGAN, COONS, DURBIN, FRANKEN, BOOKER, LANDRIEU, REED, BLUMENTHAL, SCHATZ, HEITKAMP, FEINSTEIN, UDALL of Colorado, WICKER, PRYOR, HIRONO, CARDIN, COCHRAN, WARNER, MIKULSKI, WARREN, SCHUMER, MURRAY, WHITEHOUSE, DONNELLY, HEINRICH, and KLOBUCHAR for their cosponsorship of this resolution and their support for law enforcement. I am very glad to see this resolution pass.

Mr. REID. Madam President, I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and the motions to reconsider be considered made and laid upon the table, with no intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 449) was agreed to.

The preamble was agreed to.

(The resolution, with its preamble, is printed in today's RECORD under ''Submitted Resolutions.'')

KIDS TO PARKS DAY

Mr. REID. Madam President, I ask unanimous consent that the Senate proceed to the consideration of S. Res. 450.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The assistant legislative clerk read as follows:

A resolution (S. Res. 450) designating May 17, 2014, as ''Kids to Parks Day.''

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

Mr. REID. I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and the motions to reconsider be considered made and laid upon the table, with no intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 450) was agreed to.

The preamble was agreed to.

(The resolution, with its preamble, is printed in today's RECORD under ''Submitted Resolutions.'')

ORDERS THROUGH TUESDAY, MAY 20, 2014

Mr. REID. Madam President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 11 a.m. on Monday, May 19, 2014, for a pro forma session with no business conducted; that following the pro forma session, the Senate adjourn until 10 a.m. on Tuesday, May 20, 2014; that following the prayer and pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, and the time for the two leaders be reserved for their use later in the day; that following any leader remarks, the Senate proceed to a period of morning business until 5:30 p.m., with Senators permitted to speak therein for up to 10 minutes each, with the time from 2:30 p.m. until 5:30 p.m. equally divided or controlled between the two leaders or their designees; further, that the Senate recess from 12:30 p.m. until 2:15 p.m. to allow for the weekly caucus meetings; that at 5:30 p.m. the Senate proceed to executive session to consider the Costa nomination, as provided for under the previous order; that upon disposition of the Costa nomination, the cloture vote with respect to Executive Calendar No. 768, the Fischer nomination, occur; finally, that the cloture vote with respect to the Barron nomination occur upon disposition of the Fischer nomination.

The PRESIDING OFFICER. Without objection, it is so ordered.

PROGRAM

Mr. REID. Madam President, I believe there will be at least two rollcall votes on Tuesday at 5:30 p.m.

ADJOURNMENT UNTIL MONDAY, MAY 19, 2014, AT 11 A.M.

Mr. REID. If there is no further business to come before the Senate, I ask unanimous consent that it adjourn under the previous order.

There being no objection, the Senate, at 5:40 p.m., adjourned until Monday, May 19, 2014, at 11 a.m.

NOMINATIONS

Executive nominations received by the Senate:

CONSUMER PRODUCT SAFETY COMMISSION

ROBERT S. ADLER, OF THE DISTRICT OF COLUMBIA, TO BE A COMMISSIONER OF THE CONSUMER PRODUCT SAFETY COMMISSION FOR A TERM OF SEVEN YEARS FROM OCTOBER 27, 2014. (REAPPOINTMENT)

DEPARTMENT OF TRANSPORTATION

VICTOR M. MENDEZ, OF ARIZONA, TO BE DEPUTY SECRETARY OF TRANSPORTATION, VICE JOHN D. PORCARI, RESIGNED.

PETER M. ROGOFF, OF VIRGINIA, TO BE UNDER SECRETARY OF TRANSPORTATION FOR POLICY, VICE POLLY ELLEN TROTTENBERG, RESIGNED.

DEPARTMENT OF STATE

THEODORE G. OSIUS III, OF MARYLAND, A CAREER MEMBER OF THE SENIOR FOREIGN SERVICE, CLASS OF MINISTER–COUNSELOR, TO BE AMBASSADOR EXTRAORDINARY AND PLENIPOTENTIARY OF THE UNITED STATES OF AMERICA TO THE SOCIALIST REPUBLIC OF VIETNAM.

JOAN A. POLASCHIK, OF VIRGINIA, A CAREER MEMBER OF THE SENIOR FOREIGN SERVICE, CLASS OF COUNSELOR, TO BE AMBASSADOR EXTRAORDINARY AND PLENIPOTENTIARY OF THE UNITED STATES OF AMERICA TO THE PEOPLE'S DEMOCRATIC REPUBLIC OF ALGERIA.

IN THE AIR FORCE

THE FOLLOWING NAMED OFFICERS FOR REGULAR APPOINTMENT TO THE GRADE INDICATED IN THE UNITED STATES AIR FORCE UNDER TITLE 10, U.S.C., SECTION 531:

To be major

ERICH M. GAUGER
ROBERT M. KOHUT
SETH B. MCCORD
MICHAEL P. PALMER
JERMAL M. SCARBROUGH
VINCENT M. TIMPONE
TIMOTHY P. VANDERBILT
TIMOTHY J. ZIELICKE

THE FOLLOWING NAMED INDIVIDUALS FOR REGULAR APPOINTMENT TO THE GRADE INDICATED IN THE UNITED STATES AIR FORCE UNDER TITLE 10, U.S.C., SECTION 531:

To be major

ANTHONY F. FONTENOS, F
VU T. NGUYEN

THE FOLLOWING NAMED AIR NATIONAL GUARD OF THE UNITED STATES OFFICERS FOR APPOINTMENT TO THE GRADE INDICATED IN THE RESERVE OF THE AIR FORCE UNDER TITLE 10, U.S.C., SECTIONS 12203 AND 12212:

To be colonel

TAFT OWEN AUJERO
PETER G. BAILEY
SHELLY LEIGH BAUSCH
BRANDON K. BEIGHTOL
MONICA M. BLAKLEY
CHARLES IRWIN BLANK III
CHRISTOPHER M. BLOMQUIST
SCOTT ALAN BLUM
JOHN EDWARD BOLLARD
WILLIAM V. BOOTHMAN
CRAIG DAVID BORGSTROM
STEVEN P. BRANCHE
ALONZO L. BRISTOL III
IAN B. W. BRYAN
MICHAEL T. BUTLER
BRIAN LEE CALLAHAN
MICHAEL E. CALLAHAN
LOUIS VELENO CAMPBELL IV
CHRISTOPHER C. CASSON
JONATHAN C. COX
EDWARD HAMILTON CREWS
EMILY JEAN DESROSIER
MATTHEW K. DOGGETT
PATRICK W. DONALDSON
JEFFREY B. EDWARDS
RAYMOND FIGUEROA
CAESAR RODRIGUEZ GARDUNO
JAMES D. GLOSS
ANTHONY H. GREEN
JOHN MARTIN GREEN
JOHN M. GRIMES
TOMMY GUNTER, JR.
ROBERT EDWARD HAGEL
RONALD J. HALLEY
HENRY UPHAM HARDER, JR.
GEORGE ROY HAYNES
WILLIAM GEORGE HENDERSON
DONALD F. HENRY
DOUGLAS W. HIRE
TODD D. HIRNEISEN
MARK A. HOPSON
PATRICK J. HOVER
PAUL D. JOHNSON

MICHAEL A. JURRIES
KATHRYN M. KAHLSON
MICHELLE MAYBELL KIRWAN
MARK S. KLEINPETER
CLARICE HANKS KONSHOK
WALTER D. KUCABA
BRIAN K. LEHEW
KRISTEN J. LEIST
MARK Y. LIU
RICHARD ANGELO LIZZARI
ROGELIO MALDONADO, JR.
LYNDON DELOS SANT MARQUEZ
ANDREW W. MARSHALL
DARLA C. MCPHERSON
JOANN ROCKSWOLD MEACHAM
CHRISTOPHER M. MEYER
ARNETTA ELISA MINNEY
DANIEL L. MOORE
MAUREEN GOLDEN MURPHY
SEAN DANIEL NAVIN
THOMAS ANTHONY NIICHEL
BARRY ARNOLD ORBINATI
SUELLEN OVERTON
ROBERT C. PARKER II
LYNNE C. PAYNE
GREGG A. PEREZ
MARK DAVID PIPER
MILAD LALI POORAN
DENISE M. PRONESTI
CHRISTOPHER D. PURVIS
MICHAEL JAMES REGAN, JR.
ROBERT DAVID REYNER
JEFFERY LYNN RICHARD
JAMES A. ROBERTS
ALAN NICHOLAS ROSS
KENNETH RAY ROSSON
GEOFFREY S. SANDERS
MAURO SARMIENTO
BETSY A. SCHOELLER
WILLIAM PAUL SHUERT
DARRIN E. SLATEN
JEFFERY WADE SLAYTON
EDWIN H. SLOCUM
JEFFREY S. SMITH
MICHAEL D. SPROUL
TODD RAY STARBUCK
KIMBRA L. STERR
TIMOTHY DAVID STEVENS
JOSEPH S. STEWART
DANIEL L. TACK, JR.
TAISON K. TANAKA
DENISE L. TAYLOR
NATHAN D. THOMAS
LAURA STACHELCZY THOMPSON
THOMAS CHRISTOPHER TURNER
DAREN WAYNE VANAULEN
MATTHEW SCOTT VANWIEREN
JOHN M. VERWIEL
ANN C. WARE
JEFFREY T. WEBSTER
TROY R. WERTZ
RONALD B. WESLEY
PATRICIA WILSON
KEVIN R. WINDSOR

IN THE ARMY

THE FOLLOWING NAMED ARMY NATIONAL GUARD OF THE UNITED STATES OFFICERS FOR APPOINTMENT TO THE GRADE INDICATED IN THE RESERVE OF THE ARMY UNDER TITLE 10, U.S.C., SECTIONS 12203 AND 12211:

To be colonel

RONALD W. BURKETT II
DAVID J. COATES
EDWARD R. COUTTA
SCOTT E. DELBRIDGE
RICHARD J. EHRLICHMAN
CINDY H. HAYGOOD
BRADFORD F. KNIGHT
DANIEL K. LANE
BRIAN J. MELTON

IN THE NAVY

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT TO THE GRADE INDICATED IN THE UNITED STATES NAVY UNDER TITLE 10, U.S.C., SECTION 624:

To be commander

JOSHUA L. KEEVER

THE FOLLOWING NAMED OFFICER FOR REGULAR APPOINTMENT IN THE GRADE INDICATED IN THE UNITED STATES NAVY UNDER TITLE 10, U.S.C., SECTION 531:

To be lieutenant commander

RUSTIN J. DOZEMAN

THE FOLLOWING NAMED OFFICER FOR REGULAR APPOINTMENT IN THE GRADE INDICATED IN THE UNITED STATES NAVY UNDER TITLE 10, U.S.C., SECTION 531:

To be lieutenant commander

LORI L. CODY

CONFIRMATIONS

Executive nominations confirmed by the Senate May 15, 2014:

DEPARTMENT OF STATE

HELEN MEAGHER LA LIME, OF THE DISTRICT OF COLUMBIA, A CAREER MEMBER OF THE SENIOR FOREIGN SERVICE, CLASS OF MINISTER–COUNSELOR, TO BE AMBASSADOR EXTRAORDINARY AND PLENIPOTENTIARY OF THE UNITED STATES OF AMERICA TO THE REPUBLIC OF ANGOLA.

THE JUDICIARY

ROSEMARY MARQUEZ, OF ARIZONA, TO BE UNITED STATES DISTRICT JUDGE FOR THE DISTRICT OF ARIZONA.

DOUGLAS L. RAYES, OF ARIZONA, TO BE UNITED STATES DISTRICT JUDGE FOR THE DISTRICT OF ARIZONA.

JAMES ALAN SOTO, OF ARIZONA, TO BE UNITED STATES DISTRICT JUDGE FOR THE DISTRICT OF ARIZONA.

DEPARTMENT OF JUSTICE

LESLIE RAGON CALDWELL, OF NEW YORK, TO BE AN ASSISTANT ATTORNEY GENERAL.