from the closest medical facility of the Department that furnishes the care sought by the veteran; to the Committee on Veterans' Affairs.

By Ms. KLOBUCHAR (for herself and Mr. HEINRICH):

S. 3007. A bill to amend title XIX of the Social Security act to extend the application of the Medicare payment rate floor to primary care services furnished under Medicaid and to apply the rate floor to additional providers of primary services; to the Committee on Finance.

By Mr. WHITEHOUSE:

S. 3008. A bill to extend temporarily the extended period of protection for members of uniformed services relating to mortgages, mortgage foreclosure, and eviction, and for other purposes; considered and passed.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

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

S. Res. 599. A resolution recognizing the 100-year anniversary of Big Brothers Big Sisters Southeastern Pennsylvania; considered and agreed to.

ADDITIONAL COSPONSORS

S. 313

At the request of Mr. CASEY, the name of the Senator from Colorado (Mr. BENNET) was added as a cosponsor of S. 313, a bill to amend the Internal Revenue Code of 1986 to provide for the tax treatment of ABLE accounts established under State programs for the care of family members with disabilities, and for other purposes.

S. 1445

At the request of Mr. PRYOR, the name of the Senator from Alaska (Ms. MURKOWSKI) was added as a cosponsor of S. 1445, a bill to amend the Public Health Service Act to provide for the participation of optometrists in the National Health Service Corps scholarship and loan repayment programs, and for other purposes.

S. 1695

At the request of Ms. CANTWELL, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 1695, a bill to designate a portion of the Arctic National Wildlife Refuge as wilderness.

S. 2301

At the request of Mr. HATCH, the name of the Senator from Rhode Island (Mr. WHITEHOUSE) 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. 2828

At the request of Mr. MENENDEZ, the names of the Senator from Ohio (Mr. BROWN) and the Senator from Oregon (Mr. MERKLEY) were added as cosponsors of S. 2828, a bill to impose sanctions with respect to the Russian Federation, to provide additional assistance to Ukraine, and for other purposes.

S. 2930

At the request of Mr. MCCAIN, the names of the Senator from Alabama (Mr. SESSIONS), the Senator from Texas (Mr. CORNYN), the Senator from Arizona (Mr. FLAKE) and the Senator from Minnesota (Ms. KLOBUCHAR) were added as cosponsors of S. 2930, a bill to direct the Secretary of Defense and the Secretary of Veterans Affairs to provide for the conduct of an evaluation of mental health care and suicide prevention programs of the Department of Defense and the Department of Veterans Affairs, to require a pilot program on loan repayment for psychiatrists who agree to serve in the Veterans Health Administration of the Department of Veterans Affairs, and for other purposes.

S. 2941

At the request of Mrs. FEINSTEIN, the name of the Senator from Illinois (Mr. KIRK) was added as a cosponsor of S. 2941, a bill to combat human trafficking.

S. 2990

At the request of Ms. CANTWELL, the name of the Senator from Rhode Island (Mr. REED) was added as a cosponsor of S. 2990, a bill to establish a State Trade and Export Promotion Grant Program.

S. RES. 595

At the request of Mr. HARKIN, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. Res. 595, a resolution recognizing Nobel Laureates Kailash Satyarthi and Malala Yousafzai for their efforts to end the financial exploitation of children and to ensure the right of all children to an education.

S. RES. 597

At the request of Mr. COONS, the names of the Senator from Illinois (Mr. DURBIN) and the Senator from Georgia (Mr. ISAKSON) were added as cosponsors of S. Res. 597, a resolution commemorating and supporting the goals of World AIDS day.

AMENDMENT NO. 4091

At the request of Mr. SCHATZ, the names of the Senator from Ohio (Mr. BROWN) and the Senator from West Virginia (Mr. MANCHIN) were added as cosponsors of amendment No. 4091 intended to be proposed to H.R. 3979, a bill to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. COBURN:

S. 3003. A bill to protect the Social Security Disability Insurance program and provide other support for working disabled Americans, and for other purposes; to the Committee on Finance.

Mr. COBURN. Mr. President, as a father, grandfather, and doctor, there are few issues that are more important to me than making sure Social Security benefits are protected for both current and future generations. While both the Social Security Disability Insurance program and the Social Security Insurance program will be exhausted during my kids' lifetime, the disability program's finances are particularly dire.

Since 2005, the disability trust fund has paid out more in benefits each year than taxpayers pay back in. Last year alone the shortfall was $32 billion. As a result, the trust fund will run out of money by 2016, after which the Social Security Administration, the ''Agency,'' will only be able to pay 81 percent of disability benefits to the 11 million Americans currently dependent on them. This outcome is unacceptable.

Faced with the impending insolvency of the disability program, politicians have debated the principal causes of the trust fund's rapidly expanding shortfall. Some argue the program does not need reform, believing that the increase in the disability rolls is due to factors beyond our control. Citing aging baby-boomers and the rise of women in the workplace, opponents of reform argue that dramatically rising disability spending was and is unavoidable.

That is simply wrong. Since 1989, the percentage of working-age Americans receiving disability benefits has more than doubled, while the percentage of Americans reporting a work limitation has remained fairly stable. A paper published by the Center for American Progress and the Brookings Institution noted that even among middle-aged men, the fraction receiving disability benefits has risen by 45 percent since 1988.

A significant driver of the program's increased cost is fraud, waste, and abuse. Over the past 4 years, the U.S. Senate Committee on Homeland Security and Governmental Affairs, the ''committee'', and the U.S. Senate Permanent Subcommittee on Investigations, the ''subcommittee'' have conducted several bipartisan investigations into aspects of the Agency's disability programs and uncovered significant problems with the program that Congress and the Agency need to correct.

In 2012, the subcommittee looked at a random sample of 300 disability cases and found that one-quarter of the decisions made by the Agency were not supported by the medical record. Much of this was the result of the Agency's poor supervision of its 1,500 Administrative Law Judges ''ALJs''. This was not just the subcommittee's judgment; the Agency agreed. After conducting its own study, SSA similarly found that 23 percent of ALJ decisions nationally were not supported by the record.

In 2013, the Committee issued a report showing how the disability programs could be gamed by attorneys, doctors, and ALJs. The report detailed how attorney Eric C. Conn, ALJ David

Daugherty, and several doctors conspired to manufacture fraudulent medical evidence to award benefits. Mr. Conn got rich and also paid a few doctors millions of dollars to sign fraudulent medical evidence, which Judge Daugherty then used to approve claims without a hearing. The result of their plan was millions in potentially fraudulent disability awards. Mr. Conn became the third highest-paid disability attorney in the country, and we found a number of large, unexplained cash deposits in Judge Daugherty's bank accounts that were not reported on his taxes or his public disclosures.

Both reports highlighted how the Agency's push to reduce the hearings backlog came with significant costs: the Agency paid little regard to the quality of decisions being made by ALJs, and focused only on encouraging ALJs to decide as many cases as possible.

The Agency's Office of Inspector General recently issued a report estimating that a group of high-approving judges granted at least $2 billion in improper benefits. As a result, the Agency will pay out another $273 million in improper benefits each year.

This is only a sample of the work the Committee and Subcommittee have done in the last few years, and it does not crack the surface of the excellent work done by the Agency's Office of Inspector General, including uncovering huge fraud schemes in New York and Puerto Rico.

The program's antiquated, subjective, and ambiguous rules make it easier for lawyers, doctors and claimants to game the system.

Changes in program criteria used to determine eligibility for benefits has made determinations less objective. Researchers at the National Bureau of Economic Research attributed 53 percent of growth for men and 38 percent of growth for women not to age, workforce participation, or economic factors, but to weakened eligibility criteria.

Since changes by Congress in 1984, the Social Security Administration no longer makes benefit decisions based strictly on medical evidence, but instead determines whether vocational factors such as age, education, and skills prevent an individual from working ''any job in the national economy,'' a standard that should be hard to meet. But the number of applicants approved based on this standard has more than doubled.

Eligibility criteria are not the only rules that can be gamed. Most recently, I examined how some claimant representatives systematically withhold medical evidence from the Agency to help their clients win benefits and engage in other misconduct to pad their pockets and clog the disability program.

What I found is a program that offers backward incentives for everyone from the applicant and representatives to the beneficiaries. Because the program accepts applicants only after they quit their job, and provides them with rehabilitation services only after they start receiving benefits, applicants must leave their job and often go years before they receive services they need. Because beneficiaries will lose their benefits if they make too much money, there are discouraged from working to their abilities. Because the program rewards representatives only if they win, and awards greater fees the longer the case sits, representatives hide bad evidence, delay decisions, and provide poor representation to disabled Americans.

For most Americans, disability benefits should not continue indefinitely for their lifetime. Yet only one-half of 1 percent of individuals on disability rolls leave because they have returned to work and earned over the amount allowable by the Agency.

Additionally, scholars believe 23 percent of applicants are on the margin of program entry—that is, whether they are awarded benefits depends on who reviews their case. Accordingly, there is a relatively high percentage of beneficiaries that can work, but choose not to, either because they do not want to lose their benefits, both monetary and Medicare, or because they need supports that are not currently offered to them.

Our Federal laws, including the Americans with Disabilities Act and dozens of Federal work programs, are designed to assist disabled Americans in leading integrated, self-sufficient lives. Yet we have failed to target and coordinate the resources they need before they have to leave their jobs. The Social Security Advisory Board, SSAB attributes Ticket to Work's low success rate to the fact that intervention ''comes too late in the process—after the individual's connection to employment has been severed and frequently after the individual has undergone a lengthy process of proving inability to work.''

According to the SSAB, ''focusing all of the return-to-work efforts inside the structure of the disability program seems to be too late for many individuals. In order for the intervention to be effective, it needs to occur before the individual comes to SSA, before he applies for SSDI or SSI, and before the attachment to the workforce is lost.'' The SSAB has advocated for comprehensive front-end services, arguing they are ''a real chance to access tailored services that can enhance return to work efforts.''

When the trust fund is exhausted in 2016, many Members of Congress will say we just need to move funds from the Social Security retirement program

Let me be clear: this is not a solution; it is a Band-Aid, a temporary fix that takes money away from seniors and will eventually hurt taxpayers when both funds go broke in 2033.

I hope there will be a rigorous debate in the next year about how we can better serve disabled Americans with a program that gives them the resources they need to work to the extent they are able and protects benefits for those who are forced to rely on them. The disability program is an important safety net, but it does not serve the disabled or the taxpayers to treat it like an early retirement program or long-term unemployment.

This is a conversation that will take place after I have left the Senate. Accordingly, after 4 years of research, investigations, and thoughtful meetings with other interested, engaged parties, today I am offering a bill I believe can be used as a blueprint to shore up the fund before its exhaustion in 2016, fix systemic problems with the program, and provide targeted resources for the millions of disabled Americans who want to work to the best of their abilities.

The Protecting Social Security Disability Act of 2014 was drafted with three goals in mind: first, to make systemic changes to the program that preserve it for future generations; second, to ensure benefits are adequate and quickly available for those who need them by adding program integrity measures that root out fraud, waste and abuse; and third, to provide resources and incentives to those disabled Americans who want to work and have the ability to do so.

Mr. President, I ask unanimous consent that the section-by-section summary of the bill be printed in the RECORD.

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

II. SECTION-BY-SECTION SUMMARY OF THE BILL

Title: To protect the Social Security Disability Insurance program and provide other support for working disabled Americans, and for other purposes.

Short Title: Protecting Social Security Disability Act of 2014

TITLE I—ENSURING THE LONG-TERM SOLVENCY OF THE DISABILITY INSURANCE TRUST FUND

Sec. 101. Application of actuarial reduction for disabled beneficiaries who attain early retirement age.

Requires that disabled worker beneficiaries be converted to retired worker status at the Earliest Eligibility Age.

Any individuals who are categorized as Medical Improvement Not Expected (see below) are exempt.

Sec. 102. Reviews and time-limiting of disability benefits.

Disability Classifications. Mandates that all beneficiaries be classified as follows when they are admitted on to the rolls:

Medical Improvement Expected (MIE, improvement within 1–2 years);

Medical Improvement Likely (MIL, improvement within 3–5 years);

Medical Improvement Possible (MIP, improvement not likely to be within 5 years, but improvement is possible); and

Medical Improvement Not Expected (MINE, there is no known effective treatment). Age may not be used as a factor to categorize someone in the MINE category who otherwise would not be.

Continuing Disability Reviews.

MILs and MIPs will have mandatory full medical continuing disability reviews during

the 5th year and 7th year of benefits, respectively.

Any individual may be subject to an earlier review if the Commissioner of Social Security has reason to believe the individual is not under a disability, but such a review cannot be initiated on the basis of income earned under Section 301 (below).

Reviews under this paragraph are in addition to, and do not substitute for, other reviews required by the Social Security Act.

The standard of review will be the same as conducted for an initial determination, rather than the medical improvement standard, except that any income the individual is now earning under Section 301 (below) will not be considered.

Time-limiting Disability Benefits for MIE Individuals.

Benefits will be time-limited to 3 years for MIEs.

MIEs may file a timely reapplication for benefits during the last twelve to fourteen months of their benefit period.

Notwithstanding the above, a reapplication may be deemed timely if the individual can show good cause for failure to submit during the period described above and it is submitted no later than 6 months before the end of the termination month applicable.

There will be no waiting period for benefits/Medicare if an individual's timely reapplication is approved.

If an initial decision has not been made on a timely reapplication when the individual's benefit term ends, the individual's benefits will continue until an initial determination is made.

If an final decision has not been made on a timely reapplication when the individual's benefit term ends, and the individual requests a hearing to review an unfavorable initial decision, the individual may request to have benefits extended until a hearing decision is made. If the individual is determined not to be disabled, any benefits paid after benefit term has ceased will be considered overpayments.

A previous award of benefits shall have no bearing on the reapplication, and the continuing disability review rules do not apply.

Sec. 103. Adjustment of age criteria for social security disability insurance medical-vocational guidelines.

Age cannot be considered as a factor using the grids for any individual aged less than the Normal Retirement Age minus 12 years. This means every time the Normal Retirement Age is increased, so too will the age for disability purposes.

SSA must consider the share and ages of individuals currently participating in the labor force and the number and types of jobs available in the current economy when considering vocational factors.

Starting in two years, and every year thereafter, SSA must keep a current jobs list so examiners are considering the current economy when determining whether an individual can work any job in the national economy.

Sec. 104. Mandatory collection of negotiated civil monetary penalties.

Mandates SSA collect the penalties negotiated by the Inspector General in cases of fraud by beneficiaries.

Sec. 105. Required electronic filing of wage withholding returns.

Requires that all W–2s be submitted electronically but provides a hardship exemption for small businesses with 25 employees or less for the first five years, and then moving to 5 employees or less after that.

TITLE II—PROGRAM INTEGRITY: REFORMING STANDARDS AND PROCEDURES FOR DISABILITY HEARINGS, MEDICAL EVIDENCE, AND CLAIMANT REPRESENTATIVES

Sec. 201. Elimination of reconsideration review level for an initial adverse determination of an application for disability insurance benefits.

Removes the reconsideration review in the remaining states that still have it so cases can move quickly to a hearing before an ALJ.

Sec. 202. Deadline for submission of medical evidence; exclusion of certain medical evidence.

Closing the Record. Prevents SSA from considering evidence submitted less than 5 days before a hearing with an ALJ and provides a ''good cause'' standard for failing to meet that deadline that is the same as used in federal court. In no case can evidence be submitted if it was obtained after the ALJ's decision or submitted 1 year after an ALJ's decision.

Applicants, their representative, or a disability hearing attorney (defined in section 203 below) may request that a hearing be postponed to complete the record for no more than 30 days if it is made at least 7 days prior to the hearing date and if the party shows good cause.

Exclusion of Medical Evidence. Makes it clear that claimants and their representatives must submit all known, relevant medical evidence to SSA, whether the evidence is favorable or unfavorable, and requires that claimants certify to the ALJ at a hearing that they have done so. Evidence may not be considered otherwise. There is an exception for attorney-client privileged communications. It also provides clear civil and criminal penalties for the failure to follow these rules.

Prohibits SSA from considering evidence furnished by a physician who is not licensed, has been sanctioned, or is under investigation for ethical misconduct.

Sec. 203. Non-adversarial disability hearing attorneys.

Creates a disability hearing attorney position to develop the record, represent the government in hearings where the claimant has representation, recommend on the record decisions where clearly warranted, and to refer cases to the Appeals Council if they disagree with the ALJ's grant of benefits.

Requires the Agency to properly vet and train the staff.

Sec. 204. Procedural rules for hearings.

Requires SSA to create and publish procedural rules for hearings.

Allows ALJs to impose certain fines and other sanctions for failure to follow these rules.

Sec. 205. Prohibits attorneys who have relinquished a license to practice in the face of an ethics investigation from serving as a claimant representative.

Any representative seeking payment for their services has an affirmative burden of certifying to SSA they meet the rules.

Attorneys must certify to SSA they have never been disbarred or suspended from any court or relinquished a license to practice in the face of a misconduct investigation.

Sec. 206. Applying judicial code of conduct to administrative law judges.

This makes ALJs subject to the Judicial Code of Conduct.

Sec. 207. Evaluating medical evidence.

Removes the controlling weight standard given to opinion evidence provided by treating physicians.

For any healthcare providers filling out a Residual Functional Capacity form, the claimant has to provide them with a Medical Consultant Acknowledgement Form (created by SSA) that discloses how medical evidence will be used by SSA, instructions on filling out RFC forms, and information on the legal and ethical obligations of a practitioner providing such an assessment. The practitioner must sign and certify they read and understand the contents of the form and include it with the RFC or the evidence cannot be considered by SSA. This also provides penalties for forging the certification.

Allows ALJs to request and use Symptom Validity Tests and social media and requires SSA provide training on how to weigh such evidence.

Sec. 208. Reforming fees paid to attorneys and other claimant representatives.

Representatives must account for work performed on a case even if there is a valid fee agreement.

SSA can no longer reimburse representatives for travel expenses.

The IG must perform annual reviews of the highest-earning claimant representatives that look for repetitive language in their evidence, any licensing problems, and whether there is a disproportionate number of the representatives' cases being determined by a particular ALJ.

Representatives cannot receive fees from the Equal Access to Justice Act for: (1) hearings before an ALJ; and (2) if they submitted new evidence after the hearing.

Sec. 209. Strengthening the administrative law judge quality review process.

The Division of Quality shall conduct an annual review on a sample of cases by ''outlier'' ALJs (those with 85% or higher approvals and 700 or more cases that year) and report to SSA on its findings.

Any cases determined to be granted in error must have a continuing disability review within six months.

Sec. 210. Permitting data matching by the Inspector General of the Social Security Administration.

Exempts Inspectors General from the applicable Computer Matching and Privacy Protection Act of 1988 restrictions, which mandate cumbersome rules to approve agreements with other agencies to share records for investigations.

Sec. 211. Accounting for Social Security Program Integrity Spending.

Amounts made available for program integrity spending shall be in a separate account within the federal budget and funded in a separate account in the appropriations bill.

Sec. 212. Use of the National Directory of New Hires.

Mandates that SSA consult the National Directory of New Hires when determining whether an individual is making above the substantial gainful activity limits.

TITLE III—PROVIDING SUPPORT FOR WORKING, DISABLED AMERICANS

Sec. 301. Encouraging work through the Work Incentive Benefit System

Removes Ticket to Work.

Implements the Work Incentive Benefit Program created by Dr. Jagadeesh Gokhale, member of the Social Security Advisory Board. The program incentivizes disability beneficiaries to go back to work to the extent they are able by allowing them to keep more of what they earn while receiving diminished benefits. The program is different from the Benefit Offset National Demonstration (BOND) in that it uses a sliding scale (similar to the Earned Income Tax Credit) to encourage beneficiaries to maximize their earnings.

Puts in place a reimbursement structure for state vocational rehabilitation agencies that shares the savings accrued when a beneficiary returns to work under the Work Incentive Benefit Program and thus receives a lower benefit. The share of these savings state VR agencies are entitled to will increase based on the severity of the disability, to ensure VR agencies are targeting those who need the most help.

Sec. 302. Early-intervention demonstration project and study. Requires SSA to implement two projects to:

Identify disability applicants who have not yet entered the program but who are highly likely to be approved, yet who would have some work capacity if given the appropriate supports. Directs the Commissioner to provide targeted vocational rehabilitation, as well as the possibility of health benefits and cash stipends, to selected individuals who voluntarily suspend their disability application in exchange for these supports; and

Study the feasibility of incentives for employers to provide private disability insurance and other support services by reimbursing a portion of payroll taxes when employers can reduce their disability rates (voluntary experience rating).

By Mr. CARDIN:

S. 3005. A bill to amend the Internal Revenue Code of 1986 to provide for a progressive consumption tax and to reform the income tax, and for other purposes; to the Committee on Finance.

Mr. CARDIN. Mr. President, I am pleased to introduce the Progressive Consumption Tax Act of 2014.

We need a tax code that is fair for American employers and fair for American families. We need a tax code that makes our U.S.-based businesses more competitive. Finally, we need a tax code that allows us to responsibly and reliably collect reasonable revenues.

I applaud the contributions of my colleagues in both the Senate and the House for their efforts in also trying to achieve these goals in tax reform. However, I am adding this bill to the tax reform debate, because I think we need to seriously reconsider the framework for that debate.

Today, we seem to be stuck on 1986-style tax reform—lower the income tax rate, and broaden the base by eliminating tax preferences.

The 1986 reform was a tremendous effort. But, I would argue that that reform lasted less than one year before Congress began tinkering with our income taxes once again. Since then, innumerable changes have made our tax code more and more complicated and, for many taxpayers, less and less fair.

Another issue with reform efforts focusing on our current tax system is this—the extent to which we rely on income taxes is very out of step with the rest of the world.

Compared to other countries that are in the OECD—developed countries with advanced economies, countries that we want to be competitive with—all taxes as a percentage of GDP in the United States are low.

But, the U.S. is not a low income tax country. Our income tax revenues as a percentage of GDP are higher than the OECD countries. As many of my colleagues have pointed out, we have some of the highest statutory income tax rates in the world.

What accounts for the difference is that all OECD countries except the U.S. have a consumption tax. In fact, about 150 countries now have a consumption tax, many of which were enacted decades ago.

Unlike the U.S., these countries can tax imports and subsidize exports by rebating their consumption taxes for exports—without violating current World Trade Organization, WTO, rules. As important, these countries can sustain reductions in their corporate income tax rates, because they have an alternative and more pro-growth revenue source—a consumption tax.

The Progressive Consumption Tax Act puts this country on a level playing field by providing for a broad-based progressive consumption tax, or PCT, at a rate of 10 percent. The PCT would generate revenue by taxing goods and services, rather than income.

This is not simply an add-on tax. The revenues generated by the Act would be used to eliminate an income tax liability for a significant number of households. Those who do still have an income tax liability would see a much simplified income tax with their marginal rates reduced—the top marginal individual income tax rate, applying to taxable income over $500,000 for joint filers, would be 28 percent. The current top marginal rate, applying to taxable income over approximately $450,000 for joint filers, is 39.6 percent.

The act would also slice our corporate rate by more than half, to 17 percent.

Finally, the act would provide rebates to lower- and moderate-income families to counteract heir consumption tax burden and to replace essential support programs like the Earned Income Tax Credit and Child Tax Credit. Like the EITC and CTC, Individuals and families who do not have an income tax liability would still be able to receive these rebates.

A key part of the act is progressivity. By eliminating an income tax liability for a significant number of households and providing rebates, the Act is meant to be at least as progressive as the current system.

The act is also meant to responsibly produce reasonable revenues. I know that some have concerns that the act would just provide a new lever for the government to raise funds. That is why the act contains a revenue ''circuit breaker'' mechanism that returns excess PCT revenues to taxpayers if a certain threshold is met.

Overall, the Progressive Consumption Tax Act has many advantages compared to our current reform efforts.

First, it encourages saving. Under current law, families and individuals are taxed on income, which includes savings. Under the act, most households would be exempt from the income tax, and thus would be able to save tax free.

The act enhances U.S. economic competitiveness. The U.S. corporate income tax rate would be lowered to 17 percent, encouraging multinational corporations to locate here, not abroad. OECD countries currently attracting U.S. multinationals often impose higher consumption or corporate tax rates than those envisioned by the act.

For instance, this year, we heard of many companies that were considering relocating to the U.K. That country's corporate income tax rate is 21 percent and its general consumption tax rate is 20 percent. Under the Act, the U.S. corporate tax rate would become 17 percent and the consumption tax rate would be only 10 percent.

In fact, if the Progressive Consumption Tax Act became law, every top statutory rate in the United States—our individual income tax rate, our corporate tax rate, our consumption tax rate—would be at least five percentage points lower than the OECD average.

The act encourages economic growth. In study that examined 35 years of data on 21 OECD countries, consumption taxes were found to be more growth-friendly than both personal income taxes and corporate income taxes. Corporate income taxes, especially, appear to have the most negative effect on GDP per capita. Growth-oriented tax reform should move away from income tax revenues and towards consumption tax revenues, as the act does.

The act also enhances U.S. trade competitiveness. Countries with consumption taxes can adjust their taxes at the border by rebating exports. That means that these countries can agree to reduced tariffs under trade agreements, can still tax imports with their consumption taxes, and can export their own goods without a full tax load. Because the PCT is border-adjusted, the U.S. would be able to maintain export and import tax parity in the same way as these other countries.

The act reduces income tax compliance costs. Most households would not have an income tax liability under the act—although they would need to provide key pieces of information to the IRS in order to obtain their rebates.

Finally, the act protects low- and middle-income families from an unfair tax burden. Through the income tax exemption and rebate feature, the Progressive Consumption Tax Act aims to ensure that this new tax system is at least as progressive as the current income tax system.

When my colleagues and others talk to me about comprehensive, responsible, pro-growth tax reform, this to me is what we need to do.

That's why I am pleased to introduce Progressive Consumption Tax Act in this Congress. The Act is meant as an opening for serious discussion on this type of reform. We can't just stand by, fight the same tax reform fights we did

nearly 30 years ago, and in the meantime watch American jobs move overseas and our income tax system become further riddled with loopholes. I hope we will stand for what is right in our tax code, and enact the type of reform that allows our country to have among the lowest tax rates in the industrialized world, and the fairest system for all Americans.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 599—RECOGNIZING THE 100-YEAR ANNIVERSARY OF BIG BROTHERS BIG SISTERS SOUTHEASTERN PENNSYLVANIA

Mr. TOOMEY (for himself and Mr. CASEY) submitted the following resolution; which was considered and agreed to:

S. RES. 599

Whereas Big Brothers Big Sisters Southeastern Pennsylvania is a nonprofit organization that provides children facing adversity with strong, enduring, and professionally supported one-to-one mentor relationships;

Whereas Big Brothers Big Sisters Southeastern Pennsylvania serves children who are—

(1) living in areas with a high poverty rate, areas with a high incidence of juvenile arrests, or single-parent households;

(2) impacted by homelessness or familial incarceration; or

(3) attending a struggling school;

Whereas mentors serving as advisors, role models, or friends can diminish risk factors, enhance protective factors, and make a lasting impact on the lives of children;

Whereas Big Brothers Big Sisters Southeastern Pennsylvania supports and enriches the lives of children and promotes and reinforces positive activities, behaviors, and attitudes by working with donors, partners, family members, volunteers, and advocates;

Whereas the Big Brothers Big Sisters Southeastern Pennsylvania mentor program is proven to help at-risk children reach their potential;

Whereas the Center for the Study and Prevention of Violence at the University of Colorado classifies the Big Brothers Big Sisters Southeastern Pennsylvania mentor program as a ''blueprint'' model intervention program for effectively reducing adolescent violent crime, aggression, delinquency, and substance abuse;

Whereas ''blueprint'' programs have the highest standards and meet the most rigorous tests of effectiveness and replicability in the field of helping at-risk children;

Whereas children who participate in the Big Brothers Big Sisters Southeastern Pennsylvania mentor program perform better in school and develop better relationships with their families and peers;

Whereas Big Brothers Big Sisters Southeastern Pennsylvania makes meaningful, monitored matches between adult volunteers, known as ''Bigs'', and at-risk children, known as ''Littles'', throughout Chester County, Delaware County, Montgomery County, and Philadelphia County;

Whereas Big Brothers Big Sisters Southeastern Pennsylvania supports nearly 3,000 mentor matches each year;

Whereas an estimated 250,000 underserved children in southeastern Pennsylvania remain at risk for academic failure; and

Whereas Big Brothers Big Sisters Southeastern Pennsylvania is committed to bringing life-changing work to the children in the region who need it the most: Now, therefore, be it

Resolved, That the Senate recognizes the 100-year anniversary of Big Brothers Big Sisters Southeastern Pennsylvania.

AMENDMENTS SUBMITTED AND PROPOSED

SA 4092. Mr. DURBIN (for Mr. MENENDEZ (for himself and Mr. CORKER)) proposed an amendment to the bill S. 2828, to impose sanctions with respect to the Russian Federation, to provide additional assistance to Ukraine, and for other purposes.

SA 4093. Mr. DURBIN (for Mr. KING (for himself, Mr. MORAN, and Mr. WARNER)) proposed an amendment to the bill H.R. 3329, to enhance the ability of community financial institutions to foster economic growth and serve their communities, boost small businesses, increase individual savings, and for other purposes.

SA 4094. Mr. MERKLEY proposed an amendment to the bill H.R. 2640, to amend the Wild and Scenic Rivers Act to adjust the Crooked River boundary, to provide water certainty for the City of Prineville, Oregon, and for other purposes.

SA 4095. Ms. WARREN submitted an amendment intended to be proposed by her to the bill H.R. 3979, to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act; which was ordered to lie on the table.

SA 4096. Mr. SCHUMER (for himself and Mr. CORNYN) proposed an amendment to the bill S. 1535, to deter terrorism, provide justice for victims, and for other purposes.

SA 4097. Mr. KING (for Mr. ROCKEFELLER (for himself and Mr. THUNE)) proposed an amendment to the bill S. 1353, to provide for an ongoing, voluntary public-private partnership to improve cybersecurity, and to strengthen cybersecurity research and development, workforce development and education, and public awareness and preparedness, and for other purposes.

SA 4098. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 3979, to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act; which was ordered to lie on the table.

SA 4099. Mr. VITTER submitted an amendment intended to be proposed by him to the bill H.R. 83, to require the Secretary of the Interior to assemble a team of technical, policy, and financial experts to address the energy needs of the insular areas of the United States and the Freely Associated States through the development of energy action plans aimed at promoting access to affordable, reliable energy, including increasing use of indigenous clean-energy resources, and for other purposes; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 4092. Mr. DURBIN (for Mr. MENENDEZ (for himself and Mr. CORKER)) proposed an amendment to the bill S. 2828, to impose sanctions with respect to the Russian Federation, to provide additional assistance to Ukraine, and for other purposes; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the ''Ukraine Freedom Support Act of 2014''.

(b) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

SEC. 2. DEFINITIONS.

In this Act:

(1) ACCOUNT; CORRESPONDENT ACCOUNT; PAYABLE-THROUGH ACCOUNT.—The terms ''account'', ''correspondent account'', and ''payable-through account'' have the meanings given those terms in section 5318A of title 31, United States Code.

(2) APPROPRIATE CONGRESSIONAL COMMITTEES.—The term ''appropriate congressional committees'' means—

(A) the Committee on Foreign Relations and the Committee on Banking, Housing, and Urban Affairs of the Senate; and

(B) the Committee on Foreign Affairs and the Committee on Financial Services of the House of Representatives.

(3) DEFENSE ARTICLE; DEFENSE SERVICE; TRAINING.—The terms ''defense article'', ''defense service'', and ''training'' have the meanings given those terms in section 47 of the Arms Export Control Act (22 U.S.C. 2794).

(4) FINANCIAL INSTITUTION.—The term ''financial institution'' means a financial institution specified in subparagraph (A), (B), (C), (D), (E), (F), (G), (H), (I), (J), (M), or (Y) of section 5312(a)(2) of title 31, United States Code.

(5) FOREIGN FINANCIAL INSTITUTION.—The term ''foreign financial institution'' has the meaning given that term in section 561.308 of title 31, Code of Federal Regulations (or any corresponding similar regulation or ruling).

(6) FOREIGN PERSON.—The term ''foreign person'' means any individual or entity that is not a United States citizen, a permanent resident alien, or an entity organized under the laws of the United States or any jurisdiction within the United States.

(7) KNOWINGLY.—The term ''knowingly'', with respect to conduct, a circumstance, or a result, means that a person has actual knowledge, or should have known, of the conduct, the circumstance, or the result.

(8) RUSSIAN PERSON.—The term ''Russian person'' means—

(A) an individual who is a citizen or national of the Russian Federation; or

(B) an entity organized under the laws of the Russian Federation.

(9) SPECIAL RUSSIAN CRUDE OIL PROJECT.—The term ''special Russian crude oil project'' means a project intended to extract crude oil from—