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.".

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 39—AUTHOR-IZING EXPENDITURES BY THE COMMITTEE ON ENERGY AND NATURAL RESOURCES

Ms. MURKOWSKI submitted the following resolution; from the Committee on Energy and Natural Resources; which was referred to the Committee on Rules and Administration:

S. RES. 39

Resolved,

SECTION 1. GENERAL AUTHORITY.

In carrying out its powers, duties, and functions under the Standing Rules of the Senate, in accordance with its jurisdiction under rule XXV of the Standing Rules of the Senate, including holding hearings, reporting such hearings, and making investigations as authorized by paragraphs 1 and 8 of rule XXVI of the Standing Rules of the Senate, the Committee on Energy and Natural Resources (in this resolution referred to as the "committee") is authorized from March 1, 2015 through February 28, 2017, in its discretion, to—

- (1) make expenditures from the contingent fund of the Senate:
 - (2) employ personnel; and
- (3) with the prior consent of the Government department or agency concerned and

the Committee on Rules and Administration, use on a reimbursable or nonreimbursable basis the services of personnel of any such department or agency.

SEC. 2. EXPENSES.

(a) EXPENSES FOR PERIOD ENDING SEPTEMBER 30, 2015.—The expenses of the committee for the period March 1, 2015 through September 30, 2015 under this resolution shall not exceed \$3,219,522.

(b) EXPENSES FOR FISCAL YEAR 2016 PERIOD.—The expenses of the committee for the period October 1, 2015 through September 30, 2016 under this section shall not exceed \$5.519.181.

(c) EXPENSES FOR PERIOD ENDING FEBRUARY 28, 2017.—The expenses of the committee for the period October 1, 2016 through February 28, 2017 under this section shall not exceed \$2,299,659.

SEC. 3. REPORTING LEGISLATION.

The committee shall report its findings, together with such recommendations for legislation as it deems advisable, to the Senate at the earliest practicable date, but not later than February 28, 2017.

SEC. 4. EXPENSES AND AGENCY CONTRIBUTIONS.

- (a) Expenses of the Committee.—
- (1) IN GENERAL.—Except as provided in paragraph (2), expenses of the committee under this resolution shall be paid from the contingent fund of the Senate upon vouchers approved by the chairman of the committee.

(2) VOUCHERS NOT REQUIRED.—Vouchers shall not be required for—

(A) the disbursement of salaries of employees paid at an annual rate:

(B) the payment of telecommunications provided by the Office of the Sergeant at Arms and Doorkeeper;

(C) the payment of stationery supplies purchased through the Keeper of the Stationery; (D) payments to the Postmaster of the Senate:

(E) the payment of metered charges on copying equipment provided by the Office of the Sergeant at Arms and Doorkeeper:

(F) the payment of Senate Recording and Photographic Services; or

(G) the payment of franked and mass mail costs by the Sergeant at Arms and Door-keeper

(b) AGENCY CONTRIBUTIONS.—There are authorized to be paid from the appropriations account for "Expenses of Inquiries and Investigations" of the Senate such sums as may be necessary for agency contributions related to the compensation of employees of the committee—

(1) for the period March 1, 2015 through September 30, 2015;

(2) for the period October 1, 2015 through September 30, 2016; and

(3) for the period October 1, 2016 through February 28, 2017.

SENATE RESOLUTION 40—EX-PRESSING THE SENSE OF THE SENATE REGARDING EFFORTS BY THE UNITED STATES AND OTHERS TO PREVENT IRAN FROM DEVELOPING A NUCLEAR WEAPON

Mrs. FEINSTEIN (for herself, Mr. Murphy, Mr. Leahy, Mr. Whitehouse, Mr. Tester, Mr. Carper, Mr. Heinrich, Mr. Franken, Mr. Durbin, Mr. Merkley, and Mr. King) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 40

Whereas any acquisition by the Government of the Islamic Republic of Iran of a nu-

clear weapon would pose a grave threat to international peace and stability and the national security of the United States and United States allies, including Israel;

Whereas the Government of the Islamic Republic of Iran is a leading state sponsor of terrorism, continues to materially support the regime of Bashar al-Assad, and is responsible for continuing and gross violations of the human rights of the people of Iran;

Whereas, since 2006, the United Nations Security Council has adopted multiple resolutions demanding an end to the Government of the Islamic Republic of Iran's illicit nuclear activities and Iran's full cooperation with the International Atomic Energy Agency (IAEA) regarding its nuclear program and international commitments;

Whereas the United States Government has led the international community in imposing costly economic sanctions against the Islamic Republic of Iran, which have contributed to the decision of the Government of the Islamic Republic of Iran to return to the negotiating table and provided leverage to press Iran's leaders to agree to end Iran's illicit nuclear activities:

Whereas the Government of the Islamic Republic of Iran entered the present negotiation with the five permanent Member States of the United Nations Security Council, plus Germany (the "P5+1"), having previously violated its commitments under the Treaty on the Non-Proliferation of Nuclear Weapons, done at Washington, London, and Moscow July 1, 1968, and not complied with multiple United Nations Security Council Resolutions:

Whereas the Joint Plan of Action, also known as the interim agreement, was entered into by the P5+1 and Iran on November 24, 2013, in order to facilitate good faith negotiations toward a final comprehensive agreement that prevents Iran from developing a nuclear weapon;

Whereas, under the Joint Plan of Action, the Government of the Islamic Republic of Iran has ceased enrichment of near-20 percent uranium gas, eliminated its stockpile of near-20 percent uranium gas, halted significant construction activities at the Arak nuclear reactor, halted the installation of additional centrifuges and not operated its most advanced centrifuges to accumulate enriched uranium, agreed to more intrusive international inspections of its enrichment sites and provided managed access to its centrifuge assembly workshops, centrifuge rotor production workshops and storage facilities, and uranium mines and mills:

Whereas the International Atomic Energy Agency concluded in a January 20, 2015, report that Iran has not enriched uranium above 5 percent at any of its declared facilities, has not made "any further advances" to its activities at the Natanz and Fordow fuel enrichment plants or the Arak reactor, and has continued to provide managed access to uranium mines and mills, daily access to the enrichment facilities at Natanz and Fordow, and managed access to centrifuge assembly workshops, rotor production workshops, and storage facilities;

Whereas the P5+1 and Iran have extended the terms of the Joint Plan of Action and have set a target date for reaching a political framework agreement by the end of March 2015 and a deadline of July 1, 2015, to reach a final comprehensive agreement, including relevant technical annexes;

Whereas, in a public speech on January 12, 2015, United States Permanent Representative to the United Nations Samantha Power stated that, "increasing sanctions would dramatically undermine our efforts to reach this shared goal . . . of getting Iran to give up its nuclear program";