

## SUBMITTED RESOLUTIONS

## SENATE RESOLUTION 323—SUPPORTING THE DESIGNATION OF DECEMBER 1, 2015, AS “#GIVINGTUESDAY” AND SUPPORTING STRONG INCENTIVES FOR ALL PEOPLE OF THE UNITED STATES TO GIVE GENEROUSLY

Mr. SCHUMER (for himself, Mr. THUNE, Ms. STABENOW, and Mr. ROBERTS) submitted the following resolution; which was referred to the Committee on Finance:

## S. RES. 323

Whereas the Tuesday after Thanksgiving begins the holiday giving season with a global day dedicated to charitable giving, known as “#GivingTuesday”;

Whereas December 1, 2015, is the fourth annual #GivingTuesday;

Whereas since the inception of #GivingTuesday in 2012, #GivingTuesday has become a worldwide movement that celebrates the power of giving in all forms;

Whereas in 2012, #GivingTuesday brought together more than 2,500 organizations in all 50 States and continues to gain momentum with more than 35,000 partners in the United States and around the world;

Whereas online donations have increased 470 percent since the Tuesday after Thanksgiving in 2011;

Whereas #GivingTuesday, along with other community giving days, highlights the charitable community in the United States, which comprises approximately 1,500,000 nonprofit organizations, philanthropic organizations, and religious congregations that are dedicated to improving lives and strengthening communities;

Whereas nonprofit organizations are key partners with Federal, State, and local governments in the delivery of key programs and services, including—

- (1) child learning and nutrition;
- (2) emergency disaster response;
- (3) services for victims; and
- (4) job training and placement programs;

Whereas communities are lifted up by the exposure of all community members to the cultural, educational, and civic opportunities provided by nonprofit organizations;

Whereas the values of volunteerism and generosity toward the common good has led to over 60 percent of people in the United States, including 84 percent of millennials, making financial contributions to support the work of nonprofit organizations;

Whereas virtually every person in the United States benefits from the work of the charitable community, which—

- (1) employs over 13,700,000 workers, or 10 percent of the workforce of the United States; and
- (2) engages an additional 63,000,000 volunteers;

Whereas in 2014, individuals, foundations, and businesses gave over \$335,000,000,000 to support charitable causes and it has been estimated that, with no deduction for charitable gifts, annual individual giving would drop by 25 to 36 percent;

Whereas other effective charitable giving incentives in the Internal Revenue Code of 1986 relating to individual retirement account contributions, food donations, and conservation easement donations expired on January 1, 2015, the fifth time in recent years;

Whereas the United States is a great country with a strong philanthropic tradition that should be continued and carried on; and

Whereas all political parties can agree on charitable giving, which transcends differences of ideology and unites people across boundaries: Now, therefore, be it

*Resolved*, That the Senate—

(1) recognizes that the United States needs a strong and vibrant charitable and philanthropic sector to enable communities to meet local needs;

(2) supports the designation of December 1, 2015, as “#GivingTuesday”—

(A) to encourage charitable giving;

(B) to effect positive change; and

(C) to promote causes dedicated to progress, prosperity, and a better world; and

(3) supports strong incentives for all people of the United States to give generously to charitable organizations by—

(A) protecting the existing charitable donation tax deduction; and

(B) continuing incentives that encourage philanthropy, volunteering, and innovation.

Mr. THUNE. Mr. President, I am pleased to support S. Res. 323, a resolution I submitted today along with Senator SCHUMER, Senator STABENOW, and Senator ROBERTS, which expresses the sense of the Senate that Congress should recognize the benefits of charitable giving and express support for the designation of today, December 1, 2015, as #GivingTuesday.

Celebrated annually since 2012 on the Tuesday after Black Friday and Cyber Monday, #GivingTuesday kicks off the holiday giving season with a global day dedicated to charitable giving through a social movement that encourages giving in all its forms by people and communities across the country.

From the first year of #GivingTuesday, when more than 2,500 organizations from all 50 States came together to celebrate giving, to today, when more than 35,000 partners in the United States and around the world will participate, this movement has provided an annual opportunity for the country to come together to honor the long American history of giving back and working together.

I would also like to recognize #GivingTuesday for its power to enact positive change and promote causes that further progress and prosperity for a better world, while also enabling local communities to meet specific needs.

In my State of South Dakota, for example, many local organizations have already endorsed #GivingTuesday. Feeding South Dakota, located in Pierre, Rapid City, and Sioux Falls, is participating through numerous food programs and fundraisers with the ultimate goal of eliminating hunger entirely in my state. Likewise, the United Way & Volunteer Services of Greater Yankton is participating through a book drive that benefits local children as part of the Big Red Bookshelf program, and through financial support that will be used for the Connecting Kids Youth Scholarship program.

The success of #GivingTuesday further highlights the work of the American charitable community, which boasts 1.5 million nonprofits, philanthropic organizations, and religious

congregations dedicated to improving lives and strengthening communities. These charitable organizations employ 13.7 million workers, or nearly 10 percent of the U.S. workforce, with an additional 63 million people engaged in volunteer work.

In all, more than 60 percent of Americans, including 84 percent of millennials, make financial contributions to support the work of nonprofit organizations.

As we just gave thanks last week surrounded by friends and family, it is abundantly clear that we have much to be thankful for. I hope that my colleagues will join me to continue that spirit of giving and sharing, and support #GivingTuesday.

## SENATE CONCURRENT RESOLUTION 26—EXPRESSING THE SENSE OF CONGRESS REGARDING THE RIGHT OF STATES AND LOCAL GOVERNMENTS TO MAINTAIN ECONOMIC SANCTIONS AGAINST IRAN

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

## S. CON. RES. 26

Whereas Iran is a major threat to the national security of the United States and its allies;

Whereas Iran is the world's leading state sponsor of terrorism and continues to materially support Hezbollah, Hamas, and the regime of Bashar al-Assad;

Whereas Iran is responsible for severe violations of the human rights of the people of Iran, including imprisonment, harassment, and torture against dissidents and those critical of the Iranian regime such as human rights defenders, lawyers, activists, and ethnic minorities;

Whereas the United States has led the international community in imposing crippling economic sanctions against Iran for sponsoring terrorism and its human rights violations;

Whereas section 202 of the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 (Public Law 111-195; 22 U.S.C. 8532) authorizes States and local governments to divest from, or prohibit investment of the assets of the State or local government in, any person that the State or local government determines, using credible information available to the public, engages in investment activities in Iran;

Whereas section 202(a) of the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 states that, “It is the sense of Congress that the United States should support the decision of any State or local government that for moral, prudential, or reputational reasons divests from, or prohibits the investment of assets of the State or local government in, a person that engages in investment activities in the energy sector of Iran, as long as Iran is subject to economic sanctions imposed by the United States.”;

Whereas section 202(f) of the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 states that, “A measure of a State or local government authorized under subsection (b) or (i) is not preempted by any Federal law or regulation.”;

Whereas States have explicit authority granted by Congress and the executive

branch through the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 to enact sanctions against Iran or entities that do business with Iran and cannot have such actions be preempted by Federal law or regulation;

Whereas the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010, including section 202 of such Act, was enacted by Congress out of concern for illicit Iranian behavior, including its state sponsorship of terrorism and human rights abuses;

Whereas 30 States and the District of Columbia have enacted divestment legislation or policies against Iran by refusing to invest State and local pensions in international corporations that do business with Iran;

Whereas 11 States have enacted laws or policies that prohibit awarding State or local government contracts to companies or financial institutions that do business with Iran;

Whereas such laws and regulations in no way interfere with the conduct of United States foreign policy;

Whereas States and local governments adopted such laws and regulations out of a shared concern for illicit Iranian behavior, including its state sponsorship of terrorism and human rights violations;

Whereas on July 14, 2015, the P5+1 countries and Iran agreed to the Joint Comprehensive Plan of Action (in this resolution referred to as the “JCPOA”);

Whereas Iran divestment laws and regulations adopted by States and local governments in no way prevent the implementation of the lifting of sanctions as specified in the JCPOA;

Whereas, on July 28, 2015, under testimony to the Committee on Foreign Affairs of the House of Representatives, Secretary of State John Kerry confirmed that States’ legal authority to enact sanctions against Iran would not be affected by the implementation of the JCPOA;

Whereas, on September 30, 2015, Chris Backemeyer, the Principal Deputy Coordinator for Sanctions Policy at the Department of State, stated in reference to sanctions by State and local governments against Iran, “We certainly discussed this issue when we were in the negotiations, and at the present time we do not feel like any of those pieces of legislation jeopardize our ability to implement the JCPOA, and we are quite clear about that.”; and

Whereas sanctions targeting Iran’s sponsorship of terrorism and human rights violations, including State and local government divestment laws and regulations, remain a core national security priority of the United States: Now, therefore, be it

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

(1) reaffirms its commitment to stopping Iran’s sponsorship of terrorism and human rights violations;

(2) reaffirms its legislative intent that the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 (Public Law 111–195; 22 U.S.C. 8501 et seq.), including section 202 of such Act, was enacted to deter illicit Iranian behavior, including its sponsorship of terrorism and human rights violations; and

(3) strongly supports continued State and local government sanctions targeting Iran’s illicit activity, including divestment of assets from companies investing in Iran and prohibition of investment of the assets of the State or local government in any person that the State or local government determines, using credible information available to the public, engages in investment activities in Iran, as authorized by section 202 of the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010.

## AMENDMENTS SUBMITTED AND PROPOSED

SA 2874. Mr. McCONNELL proposed an amendment to the bill H.R. 3762, to provide for reconciliation pursuant to section 2002 of the concurrent resolution on the budget for fiscal year 2016.

### TEXT OF AMENDMENTS

SA 2874. Mr. McCONNELL proposed an amendment to the bill H.R. 3762, to provide for reconciliation pursuant to section 2002 of the concurrent resolution on the budget for fiscal year 2016; as follows:

Strike all after the enacting clause and insert the following:

#### TITLE I—FINANCE

##### SEC. 101. FEDERAL PAYMENT TO STATES.

(a) IN GENERAL.—Notwithstanding section 504(a), 1902(a)(23), 1903(a), 2002, 2005(a)(4), 2102(a)(7), or 2105(a)(1) of the Social Security Act (42 U.S.C. 704(a), 1396a(a)(23), 1396b(a), 1397a, 1397d(a)(4), 1397bb(a)(7), 1397ee(a)(1)), or the terms of any Medicaid waiver in effect on the date of enactment of this Act that is approved under section 1115 or 1915 of the Social Security Act (42 U.S.C. 1315, 1396n), for the 1-year period beginning on the date of enactment of this Act, no Federal funds provided from a program referred to in this subsection that is considered direct spending for any year may be made available to a State for payments to a prohibited entity, whether made directly to the prohibited entity or through a managed care organization under contract with the State.

(b) DEFINITIONS.—In this section:

(1) PROHIBITED ENTITY.—The term “prohibited entity” means an entity, including its affiliates, subsidiaries, successors, and clinics—

(A) that, as of the date of enactment of this Act—

(i) is an organization described in section 501(c)(3) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code;

(ii) is an essential community provider described in section 156.235 of title 45, Code of Federal Regulations (as in effect on the date of enactment of this Act), that is primarily engaged in family planning services, reproductive health, and related medical care; and

(iii) provides for abortions, other than an abortion—

(I) if the pregnancy is the result of an act of rape or incest; or

(II) in the case where a woman suffers from a physical disorder, physical injury, or physical illness that would, as certified by a physician, place the woman in danger of death unless an abortion is performed, including a life-endangering physical condition caused by or arising from the pregnancy itself; and

(B) for which the total amount of Federal and State expenditures under the Medicaid program under title XIX of the Social Security Act in fiscal year 2014 made directly to the entity and to any affiliates, subsidiaries, successors, or clinics of the entity, or made to the entity and to any affiliates, subsidiaries, successors, or clinics of the entity as part of a nationwide health care provider network, exceeded \$350,000,000.

(2) DIRECT SPENDING.—The term “direct spending” has the meaning given that term under section 250(c) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 900(c)).

##### SEC. 102. INDIVIDUAL MANDATE.

(a) IN GENERAL.—Section 5000A(c) of the Internal Revenue Code of 1986 is amended—

(1) in paragraph (2)(B) by striking clauses (ii) and (iii) and inserting the following:

“(ii) Zero percent for taxable years beginning after 2014.”; and

(2) in paragraph (3)—

(A) by striking “\$695” in subparagraph (A) and inserting “\$0”;

(B) by striking “and \$325 for 2015” in subparagraph (B), and

(C) by striking subparagraph (D).

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2014.

##### SEC. 103. EMPLOYER MANDATE.

(a) LARGE EMPLOYERS NOT OFFERING HEALTH COVERAGE.—Paragraph (1) of section 4980H(c) of the Internal Revenue Code of 1986 is amended by inserting “(\$0 in the case of months beginning after December 31, 2014)” after “\$2,000”.

(b) LARGE EMPLOYERS OFFERING COVERAGE WITH EMPLOYEES WHO QUALIFY FOR PREMIUM TAX CREDITS OR COST-SHARING REDUCTIONS.—Paragraph (1) of section 4980H(b) of the Internal Revenue Code of 1986 is amended by inserting “(\$0 in the case of months beginning after December 31, 2014)” after “\$3,000”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2014.

##### SEC. 104. REPEAL OF MEDICAL DEVICE EXCISE TAX.

(a) IN GENERAL.—Chapter 32 of the Internal Revenue Code of 1986 is amended by striking subchapter E

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to sales in calendar quarters beginning after the date of the enactment of this Act.

##### SEC. 105. REPEAL OF THE TAX ON EMPLOYEE HEALTH INSURANCE PREMIUMS AND HEALTH PLAN BENEFITS.

(a) EXCISE TAX.—Chapter 43 of the Internal Revenue Code of 1986 is amended by striking section 4980I.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2017.

(c) REINSTATEMENT.—The amendment made by subsection (a) shall not apply to taxable years beginning after December 31, 2024, and chapter 43 of the Internal Revenue Code of 1986 is amended to read as such chapter would read if such subsection had never been enacted.

##### SEC. 106. RECAPTURE OF EXCESS ADVANCE PAYMENTS OF PREMIUM TAX CREDITS.

(a) IN GENERAL.—Subparagraph (2) of section 36B(f) of the Internal Revenue Code of 1986 is amended by striking subparagraph (B).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years ending after December 31, 2015.

#### TITLE II—HEALTH, EDUCATION, LABOR AND PENSIONS

##### SEC. 201. REPEAL OF THE PREVENTION AND PUBLIC HEALTH FUND.

(a) IN GENERAL.—Section 4002(b) of the Patient Protection and Affordable Care Act (42 U.S.C. 300u–11(b)) is amended—

(1) in paragraph (2), by striking “2017” and inserting “2015”; and

(2) by striking paragraphs (3) through (5).

(b) RESCISSION OF UNOBLIGATED FUNDS.—Of the funds made available by such section 4002, the unobligated balance is rescinded.

##### SEC. 202. FUNDING FOR COMMUNITY HEALTH CENTER PROGRAM.

Effective as if included in the enactment of the Medicare Access and CHIP Reauthorization Act of 2015 (Public Law 114–10, 129 Stat. 87), paragraph (1) of section 221(a) of such Act is amended by inserting after “Section 10503(b)(1)(E) of the Patient Protection and Affordable Care Act (42 U.S.C. 254b–2(b)(1)(E)) is amended” the following: “by striking