

on the Judiciary and the Committee on Appropriations of the Senate and the Committee on the Judiciary and the Committee on Appropriations of the House of Representatives, an annual certification—

“(A) indicating whether—

“(i) all audits issued by the Office of the Inspector General under paragraph (1) have been completed and reviewed by the appropriate Assistant Attorney General or Director;

“(ii) all mandatory exclusions required under paragraph (1)(C) have been issued; and

“(iii) all reimbursements required under paragraph (1)(E) have been made; and

“(B) that includes a list of any grant recipients excluded under paragraph (1) from the previous year.

“(m) PREVENTING DUPLICATIVE GRANTS.—

“(1) IN GENERAL.—Before the Attorney General awards a grant to an applicant under this section, the Attorney General shall compare potential grant awards with other grants awarded under this Act to determine if duplicate grant awards are awarded for the same purpose.

“(2) REPORT.—If the Attorney General awards duplicate grants to the same applicant for the same purpose the Attorney General shall submit to the Committee on the Judiciary of the Senate and the Committee on the Judiciary of the House of Representatives a report that includes—

“(A) a list of all duplicate grants awarded, including the total dollar amount of any duplicate grants awarded; and

“(B) the reason the Attorney General awarded the duplicate grants.”.

SEC. 14. REAUTHORIZATION OF APPROPRIATIONS.

Subsection (n) of section 2991 of the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. 3797aa), as redesignated by section 4(a), is amended—

(1) in paragraph (1)—

(A) in subparagraph (B), by striking “and” at the end;

(B) in subparagraph (C), by striking the period and inserting “; and”; and

(C) by adding at the end the following:

“(D) \$18,000,000 for each of fiscal years 2016 through 2020.”; and

(2) by adding at the end the following:

“(3) LIMITATION.—Not more than 28 percent of the funds authorized to be appropriated under this section may be used for purposes described in subsection (j) (relating to veterans).”.

Mr. MCCONNELL. I finally ask unanimous consent that the motion 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.

INDIAN TRIBAL ENERGY DEVELOPMENT AND SELF-DETERMINATION ACT AMENDMENTS OF 2015

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 242, S. 209.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 209) to amend the Indian Tribal Energy Development and Self-Determination Act of 2005, and for other purposes.

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

Mr. MCCONNELL. I ask unanimous consent that the Barrasso amendment

No. 2714 be agreed to, the bill, as amended, be read a third time and passed, and the motion to reconsider be considered made and laid upon the table.

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

The amendment (No. 2714) in the nature of a substitute was agreed to.

(The amendment is printed in the RECORD of October 20, 2015, under “Text of Amendments.”)

The bill (S. 209), as amended, was ordered to be engrossed for a third reading, was read the third time, and passed.

CHURCH PLAN CLARIFICATION ACT OF 2015

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the Committee on Finance be discharged from further consideration of S. 2308 and the Senate proceed to its immediate consideration.

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

The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 2308) to amend the Internal Revenue Code of 1986 to clarify the treatment of church pension plans, and for other purposes.

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

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the bill be read a third time and passed and the motion to reconsider be considered made and laid upon the table.

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

The bill (S. 2308) was ordered to be engrossed for a third reading, was read the third time, and passed, as follows:

S. 2308

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Church Plan Clarification Act of 2015”.

SEC. 2. CHURCH PLAN CLARIFICATION.

(a) APPLICATION OF CONTROLLED GROUP RULES TO CHURCH PLANS.—

(1) IN GENERAL.—Section 414(c) of the Internal Revenue Code of 1986 is amended—

(A) by striking “For purposes” and inserting the following:

“(1) IN GENERAL.—Except as provided in paragraph (2), for purposes”, and

(B) by adding at the end the following new paragraph:

“(2) SPECIAL RULES RELATING TO CHURCH PLANS.—

“(A) GENERAL RULE.—Except as provided in subparagraphs (B) and (C), for purposes of this subsection and subsection (m), an organization that is otherwise eligible to participate in a church plan shall not be aggregated with another such organization and treated as a single employer with such other organization for a plan year beginning in a taxable year unless—

“(i) one such organization provides (directly or indirectly) at least 80 percent of the operating funds for the other organization during the preceding tax year of the recipient organization, and

“(ii) there is a degree of common management or supervision between the organiza-

tions such that the organization providing the operating funds is directly involved in the day-to-day operations of the other organization.

“(B) NONQUALIFIED CHURCH-CONTROLLED ORGANIZATIONS.—Notwithstanding subparagraph (A), for purposes of this subsection and subsection (m), an organization that is a nonqualified church-controlled organization shall be aggregated with 1 or more other nonqualified church-controlled organizations, or with an organization that is not exempt from tax under section 501, and treated as a single employer with such other organization, if at least 80 percent of the directors or trustees of such other organization are either representatives of, or directly or indirectly controlled by, such nonqualified church-controlled organization. For purposes of this subparagraph, the term ‘nonqualified church-controlled organization’ means a church-controlled tax-exempt organization described in section 501(c)(3) that is not a qualified church-controlled organization (as defined in section 3121(w)(3)(B)).

“(C) PERMISSIVE AGGREGATION AMONG CHURCH-RELATED ORGANIZATIONS.—The church or convention or association of churches with which an organization described in subparagraph (A) is associated (within the meaning of subsection (e)(3)(D)), or an organization designated by such church or convention or association of churches, may elect to treat such organizations as a single employer for a plan year. Such election, once made, shall apply to all succeeding plan years unless revoked with notice provided to the Secretary in such manner as the Secretary shall prescribe.

“(D) PERMISSIVE DISAGGREGATION OF CHURCH-RELATED ORGANIZATIONS.—For purposes of subparagraph (A), in the case of a church plan, an employer may elect to treat churches (as defined in section 403(b)(12)(B)) separately from entities that are not churches (as so defined), without regard to whether such entities maintain separate church plans. Such election, once made, shall apply to all succeeding plan years unless revoked with notice provided to the Secretary in such manner as the Secretary shall prescribe.”.

(2) CLARIFICATION RELATING TO APPLICATION OF ANTI-ABUSE RULE.—The rule of 26 CFR 1.414(c)-5(f) shall continue to apply to each paragraph of section 414(c) of the Internal Revenue Code of 1986, as amended by paragraph (1).

(3) EFFECTIVE DATE.—The amendments made by paragraph (1) shall apply to years beginning before, on, or after the date of the enactment of this Act.

(b) APPLICATION OF CONTRIBUTION AND FUNDING LIMITATIONS TO 403(b) GRANDFATHERED DEFINED BENEFIT PLANS.—

(1) IN GENERAL.—Section 251(e)(5) of the Tax Equity and Fiscal Responsibility Act of 1982 (Public Law 97-248), is amended—

(A) by striking “403(b)(2)” and inserting “403(b)”, and

(B) by inserting before the period at the end the following: “, and shall be subject to the applicable limitations of section 415(b) of such Code as if it were a defined benefit plan under section 401(a) of such Code (and not to the limitations of section 415(c) of such Code).”.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to years beginning before, on, or after the date of the enactment of this Act.

(c) AUTOMATIC ENROLLMENT BY CHURCH PLANS.—

(1) IN GENERAL.—This subsection shall supersede any law of a State that relates to wage, salary, or payroll payment, collection, deduction, garnishment, assignment, or

withholding which would directly or indirectly prohibit or restrict the inclusion in any church plan (as defined in section 414(e) of the Internal Revenue Code of 1986) of an automatic contribution arrangement.

(2) **DEFINITION OF AUTOMATIC CONTRIBUTION ARRANGEMENT.**—For purposes of this subsection, the term “automatic contribution arrangement” means an arrangement—

(A) under which a participant may elect to have the plan sponsor or the employer make payments as contributions under the plan on behalf of the participant, or to the participant directly in cash,

(B) under which a participant is treated as having elected to have the plan sponsor or the employer make such contributions in an amount equal to a uniform percentage of compensation provided under the plan until the participant specifically elects not to have such contributions made (or specifically elects to have such contributions made at a different percentage), and

(C) under which the notice and election requirements of paragraph (3), and the investment requirements of paragraph (4), are satisfied.

(3) **NOTICE REQUIREMENTS.**—

(A) **IN GENERAL.**—The plan sponsor of, or plan administrator or employer maintaining, an automatic contribution arrangement shall, within a reasonable period before the first day of each plan year, provide to each participant to whom the arrangement applies for such plan year notice of the participant's rights and obligations under the arrangement which—

(i) is sufficiently accurate and comprehensive to apprise the participant of such rights and obligations, and

(ii) is written in a manner calculated to be understood by the average participant to whom the arrangement applies.

(B) **ELECTION REQUIREMENTS.**—A notice shall not be treated as meeting the requirements of subparagraph (A) with respect to a participant unless—

(i) the notice includes an explanation of the participant's right under the arrangement not to have elective contributions made on the participant's behalf (or to elect to have such contributions made at a different percentage),

(ii) the participant has a reasonable period of time, after receipt of the explanation described in clause (i) and before the first elective contribution is made, to make such election, and

(iii) the notice explains how contributions made under the arrangement will be invested in the absence of any investment election by the participant.

(4) **DEFAULT INVESTMENT.**—If no affirmative investment election has been made with respect to any automatic contribution arrangement, contributions to such arrangement shall be invested in a default investment selected with the care, skill, prudence, and diligence that a prudent person selecting an investment option would use.

(5) **EFFECTIVE DATE.**—This subsection shall take effect on the date of the enactment of this Act.

(d) **ALLOW CERTAIN PLAN TRANSFERS AND MERGERS.**—

(1) **IN GENERAL.**—Section 414 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(z) **CERTAIN PLAN TRANSFERS AND MERGERS.**—

“(1) **IN GENERAL.**—Under rules prescribed by the Secretary, except as provided in paragraph (2), no amount shall be includible in gross income by reason of—

“(A) a transfer of all or a portion of the accrued benefit of a participant or beneficiary, whether or not vested, from a church plan that is a plan described in section 401(a) or

an annuity contract described in section 403(b) to an annuity contract described in section 403(b), if such plan and annuity contract are both maintained by the same church or convention or association of churches,

“(B) a transfer of all or a portion of the accrued benefit of a participant or beneficiary from an annuity contract described in section 403(b) to a church plan that is a plan described in section 401(a) or an annuity contract described in section 403(b), if such plan and annuity contract are both maintained by the same church or convention or association of churches, or

“(C) a merger of a church plan that is a plan described in section 401(a), or an annuity contract described in section 403(b) with an annuity contract described in section 403(b), if such plan and annuity contract are both maintained by the same church or convention or association of churches.

“(2) **LIMITATION.**—Paragraph (1) shall not apply to a transfer or merger unless the participant's or beneficiary's total accrued benefit immediately after the transfer or merger is equal to or greater than the participant's or beneficiary's total accrued benefit immediately before the transfer or merger, and such total accrued benefit is nonforfeitable after the transfer or merger.

“(3) **QUALIFICATION.**—A plan or annuity contract shall not fail to be considered to be described in sections 401(a) or 403(b) merely because such plan or annuity contract engages in a transfer or merger described in this subsection.

“(4) **DEFINITIONS.**—For purposes of this subsection:

“(A) **CHURCH OR CONVENTION OR ASSOCIATION OF CHURCHES.**—The term ‘church or convention or association of churches’ includes an organization described in subparagraph (A) or (B)(ii) of subsection (e)(3).

“(B) **ANNUITY CONTRACT.**—The term ‘annuity contract’ includes a custodial account described in section 403(b)(7) and a retirement income account described in section 403(b)(9).

“(C) **ACCRUED BENEFIT.**—The term ‘accrued benefit’ means—

“(i) in the case of a defined benefit plan, the employee's accrued benefit determined under the plan, and

“(ii) in the case of a plan other than a defined benefit plan, the balance of the employee's account under the plan.”

(2) **EFFECTIVE DATE.**—The amendment made by this subsection shall apply to transfers or mergers occurring after the date of the enactment of this Act.

(e) **INVESTMENTS BY CHURCH PLANS IN COLLECTIVE TRUSTS.**—

(1) **IN GENERAL.**—In the case of—

(A) a church plan (as defined in section 414(e) of the Internal Revenue Code of 1986), including a plan described in section 401(a) of such Code and a retirement income account described in section 403(b)(9) of such Code, and

(B) an organization described in section 414(e)(3)(A) of such Code the principal purpose or function of which is the administration of such a plan or account,

the assets of such plan, account, or organization (including any assets otherwise permitted to be commingled for investment purposes with the assets of such a plan, account, or organization) may be invested in a group trust otherwise described in Internal Revenue Service Revenue Ruling 81-100 (as modified by Internal Revenue Service Revenue Rulings 2004-67, 2011-1, and 2014-24), or any subsequent revenue ruling that supersedes or modifies such revenue ruling, without adversely affecting the tax status of the group trust, such plan, account, or organization, or any other plan or trust that invests in the group trust.

(2) **EFFECTIVE DATE.**—This subsection shall apply to investments made after the date of the enactment of this Act.

PHYLLIS E. GALANTI ARBORETUM

Mr. McCONNELL. Mr. President, I ask unanimous consent that the Committee on Veterans' Affairs be discharged from further consideration of H.R. 2693 and the Senate proceed to its immediate consideration.

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

The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 2693) to designate the arboretum at the Hunter Holmes McGuire VA Medical Center in Richmond, Virginia, as the “Phyllis E. Galanti Arboretum.”

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

Mr. McCONNELL. I ask unanimous consent that the bill be read a third time and passed and the motion to reconsider be considered made and laid upon the table.

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

The bill (H.R. 2693) was ordered to a third reading, was read the third time, and passed.

FORECLOSURE RELIEF AND EXTENSION FOR SERVICEMEMBERS ACT OF 2015

Mr. McCONNELL. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of S. 2393, submitted earlier today by Senator WHITEHOUSE.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 2393) to extend temporarily the extended period of protection for members of uniformed services relating to mortgages, mortgage foreclosure, and eviction, and for other purposes.

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

Mr. McCONNELL. I ask unanimous consent that the bill be read a third time and passed and the motion 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 bill (S. 2393) was ordered to be engrossed for a third reading, was read the third time, and passed, as follows:

S. 2393

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Foreclosure Relief and Extension for Servicemembers Act of 2015”.

SEC. 2. TEMPORARY EXTENSION OF EXTENDED PERIOD OF PROTECTIONS FOR MEMBERS OF UNIFORMED SERVICES RELATING TO MORTGAGES, MORTGAGE FORECLOSURE, AND EVICTION.

Section 710(d) of the Honoring America's Veterans and Caring for Camp Lejeune Families Act of 2012 (Public Law 112-154; 50 U.S.C. 3953 note) is amended—