

“(i) unless it is in cash,
 “(ii) after the date on which such beneficiary attains age 25, or
 “(iii) except in the case of rollover contributions, if such contribution would result in aggregate contributions for the taxable year exceeding \$10,000.

“(B) No contribution shall be accepted at any time in which the designated beneficiary is not a qualified individual.

“(C) The trust meets the requirements of subparagraphs (B), (C), (D), and (E) of section 530(b)(1).

The age limitations in subparagraphs (A)(ii), subparagraph (E) of section 530(b)(1), and paragraphs (5) and (6) of section 530(d), shall not apply to any designated beneficiary with special needs (as determined under regulations prescribed by the Secretary).

“(2) QUALIFIED INDIVIDUAL.—The term ‘qualified individual’ means any individual whose principal residence (within the meaning of section 121) is located in an Economic Freedom Zone (as defined in section 1400V-6).

“(c) DEDUCTION FOR CONTRIBUTIONS.—

“(1) IN GENERAL.—There shall be allowed as a deduction under part VII of subchapter B of this chapter an amount equal to the aggregate amount of contributions made by the taxpayer to any Economic Freedom Zone educational savings account during the taxable year.

“(2) LIMITATION.—The amount of the deduction allowed under paragraph (1) for any taxpayer for any taxable year shall not exceed \$40,000.

“(3) NO DEDUCTION FOR ROLLOVER CONTRIBUTIONS.—No deduction shall be allowed under paragraph (1) for any rollover contribution described in section 530(d)(5).

“(d) OTHER RULES.—

“(1) NO INCOME LIMIT.—In the case of an Economic Freedom Zone educational savings account, subsection (c) of section 530 shall not apply.

“(2) CHANGE IN BENEFICIARIES.—Notwithstanding paragraph (6) of section 530(b), a change in the beneficiary of an Economic Freedom Zone education savings account shall be treated as a distribution unless the new beneficiary is a qualified individual.”.

(b) CLERICAL AMENDMENT.—The table of sections for part VIII of subchapter F of chapter 1 of such Code is amended by adding at the end the following new item:

“Sec. 530A. Economic Freedom Zone educational savings accounts.”.

TITLE VI—COMMUNITY ASSISTANCE AND REBUILDING

SEC. 601. NONAPPLICATION OF DAVIS-BACON.

The wage rate requirements of subchapter IV of chapter 31 of title 40, United States Code (commonly referred to as the “Davis-Bacon Act”), shall not apply with respect to any area designated as an Economic Freedom Zone under this division.

SEC. 602. ECONOMIC FREEDOM ZONE CHARITABLE TAX CREDIT.

(a) IN GENERAL.—Section 170 is amended by redesignating subsection (p) as subsection (q) and by inserting after subsection (o) the following new subsection:

“(o) ELECTION TO TREAT CONTRIBUTIONS FOR ECONOMIC FREEDOM ZONE CHARITIES AS A CREDIT.—

“(1) IN GENERAL.—In the case of an individual, at the election of the taxpayer, so much of the deduction allowed under subsection (a) (determined without regard to this subsection) which is attributable to Economic Freedom Zone charitable contributions—

“(A) shall be allowed as a credit against the tax imposed by this chapter for the taxable year, and

“(B) shall not be allowed as a deduction for such taxable year under subsection (a).

Any amount allowable as a credit under this subsection shall be treated as a credit allowed under subpart A of part IV of subchapter A for purposes of this title.

“(2) AMOUNT ATTRIBUTABLE TO ECONOMIC FREEDOM ZONE CHARITABLE CONTRIBUTIONS.—For purposes of paragraph (1)—

“(A) IN GENERAL.—In any case in which the total charitable contributions of a taxpayer for a taxable year exceed the contribution base, the amount of Economic Freedom Zone charitable contributions taken into account under paragraph (1) shall be the amount which bears the same ratio to the total charitable contributions made by the taxpayer during such taxable year as the amount of the deduction allowed under subsection (a) (determined without regard to this subsection and after application of subsection (b)) bears to the total charitable contributions made by the taxpayer for such taxable year.

“(B) CARRYOVERS.—In the case of any contribution carried from a preceding taxable year under subsection (d), such amount shall be treated as attributable to an Economic Freedom Zone charitable contribution in the amount that bears the same ratio to the total amount carried from preceding taxable years under subsection (d) as the amount of Economic Freedom Zone charitable contributions not allowed as a deduction under subsection (a) (other than by reason of this subsection) for the preceding 5 taxable year bears to total amount carried from preceding taxable years under subsection (d).

“(3) ECONOMIC FREEDOM ZONE CHARITABLE CONTRIBUTION.—The term ‘Economic Freedom Zone charitable contribution’ means any contribution to a corporation, trust, or community chest fund, or foundation described in subsection (c)(2), but only if—

“(A) such entity is created or organized exclusively for—

“(i) religious purposes,

“(ii) educational purposes, or

“(iii) any of the following charitable purposes: providing educational scholarships, providing shelters for homeless individuals, or setting up or maintaining food banks,

“(B) the primary mission of such entity is serving individuals in an Economic Freedom Zone,

“(C) the entity maintains accountability to residents of such Economic Freedom Zone through their representation on any governing board of the entity or any advisory board to the entity, and

“(D) the entity is certified by the Secretary for purposes of this subsection.

Such term shall not include any contribution made to an entity described in the preceding sentence after the date in which the designation of the Economic Freedom Zone serviced by such entity lapses.

“(4) ECONOMIC FREEDOM ZONE.—The term ‘Economic Freedom Zone’ means any area which is an Economic Freedom Zone under title II of the Economic Freedom Zone Act.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

TITLE VII—STATE AND COMMUNITY POLICY RECOMMENDATIONS

SEC. 701. SENSE OF THE SENATE CONCERNING POLICY RECOMMENDATIONS.

It is the sense of the Senate that State and local governments should review and adopt the following policy recommendations:

(1) PENSION REFORM.—State and local governments should—

(A) implement reforms to address any fiscal shortfall in public pension funding, including utilizing accrual accounting methods, such as those reforms undertaken by the private sector pension funds; and

(B) restructure and renegotiate any public pension fund that is deemed to be insolvent or underfunded, including adopting defined contribution retirement systems.

(2) TAXES.—State and local governments should reduce jurisdictional tax rates below the national average in order to help facilitate capital investment and economic growth, particularly in combination with the provisions of this division.

(3) EDUCATION.—State and local governments should adopt school choice options to provide children and parents more educational choices, particularly in impoverished areas.

(4) COMMUNITIES.—State and local governments should adopt right-to-work laws to allow more competitiveness and more flexibility for businesses to expand.

(5) REGULATIONS.—State and local governments should streamline the regulatory burden on families and businesses, including streamlining the opportunities for occupational licensing.

(6) ABANDONED STRUCTURES.—State and local governments should consider the following options to reduce or fix areas with abandoned properties or residences:

(A) In the case of foreclosures, tax notifications should be sent to both the lien holder (if different than the homeowner) and the homeowner.

(B) Where State constitutions permit, property tax abatement or credits should be provided for individuals who purchase or invest in abandoned or dilapidated properties.

(C) Non-profit or charity demolition entities should be permitted or encouraged to help remove abandoned properties.

(D) Government or municipality fees and penalties should be limited, and be proportional to the outstanding tax amount and the ability to pay.

(E) The sale of tax liens to third parties should be reviewed, and where available, should prohibit the selling of tax liens below a certain threshold (for example the prohibition of the sale of tax liens to third parties under \$1,000).

SA 3788. Mr. INHOFE (for Mr. CASEY) proposed an amendment to the bill H.R. 1493, to protect and preserve international cultural property at risk due to political instability, armed conflict, or natural or other disasters, and for other purposes; as follows:

On page 19, line 16, strike “and advance”.

On page 20, line 6, insert after “research institutions” the following: “, and participants in the international art and cultural property market”.

On page 20, line 8, strike “and advance”.

On page 22, line 9, insert after “2602” the following: “, including the requirements under subsection (a)(3) of that section”.

On page 26, line 25, strike “and”.

On page 27, between lines 4 and 5, insert the following:

(E) actions undertaken to promote the legitimate commercial and non-commercial exchange and movement of cultural property; and

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS

Ms. MURKOWSKI. 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 April 13, 2016, at 9:30 a.m., in room SD-406 of the

Dirksen Senate Office Building, to conduct a hearing entitled, "Examining the Role of Environmental Policies on Access to Energy and Economic Opportunity."

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

COMMITTEE ON FOREIGN RELATIONS

Ms. MURKOWSKI. Dear Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on April 13, 2016, at 2:15 p.m., to conduct a hearing entitled "Do No Harm: Ending Sexual Abuse in United Nations Peacekeeping."

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

COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

Ms. MURKOWSKI. Mr. President, I ask unanimous consent that the Committee on Homeland Security and Governmental Affairs be authorized to meet during the session of the Senate on April 13, 2016, at 9:30 a.m., to conduct a hearing entitled "America's Insatiable Demand for Drugs."

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

COMMITTEE ON INDIAN AFFAIRS

Ms. MURKOWSKI. Mr. President, I ask unanimous consent that the Committee on Indian Affairs be authorized to meet during the session of the Senate on April 13, 2016, in room SD-628 of the Dirksen Senate Office Building, at 2:15 p.m.

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

COMMITTEE ON THE JUDICIARY

Ms. MURKOWSKI. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet during the session of the Senate on April 13, 2016, at 10 a.m., in room SD-226 of the Dirksen Senate Office Building, to conduct a hearing entitled, "The Distortion of EBG-5 Targeted Employment Areas: Time to End the Abuse."

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

JOINT CONGRESSIONAL COMMITTEE ON INAUGURAL CEREMONIES

Ms. MURKOWSKI. Mr. President, I ask unanimous consent that the Committee on Inaugural Ceremonies be authorized to meet during the session of the Senate on April 13, 2016, at 2:15 p.m., in room S-219 of the Capitol.

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

SUBCOMMITTEE ON SEAPOWER

Ms. MURKOWSKI. Mr. President, I ask unanimous consent that the Subcommittee on Seapower of the Committee on Armed Services be authorized to meet during the session of the Senate on April 13, 2016, at 2 p.m.

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

SUBCOMMITTEE ON STRATEGIC FORCES

Ms. MURKOWSKI. Mr. President, I ask unanimous consent that the Subcommittee on Strategic Forces of the Committee on Armed Services be authorized to meet during the session of the Senate on April 13, 2016, at 2:30 p.m.

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

PRIVILEGES OF THE FLOOR

Mr. ROUNDS. Mr. President, I ask unanimous consent that LCDR Erik Phelps, a Navy legislative fellow in my office, be granted floor privileges for the remainder of the 114th Congress.

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

Mr. COONS. Mr. President, I ask unanimous consent that Dan Pedraza of my staff be granted floor privileges for the duration of today's session.

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

PROTECT AND PRESERVE INTERNATIONAL CULTURAL PROPERTY ACT

Mr. INHOFE. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 360, H.R. 1493.

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

The senior assistant legislative clerk read as follows:

A bill (H.R. 1493) to protect and preserve international cultural property at risk due to political instability, armed conflict, or natural or other disasters, and for other purposes.

There being no objection, the Senate proceeded to consider the bill, which had been reported from the Committee on Foreign Relations, with an amendment to strike all after the enacting clause and insert in lieu thereof the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the "Protect and Preserve International Cultural Property Act".

SEC. 2. SENSE OF CONGRESS.

It is the sense of Congress that the President should establish an interagency coordinating committee to coordinate and advance the efforts of the executive branch to protect and preserve international cultural property at risk from political instability, armed conflict, or natural or other disasters. Such committee should—

(1) be chaired by a Department of State employee of Assistant Secretary rank or higher, concurrent with that employee's other duties;

(2) include representatives of the Smithsonian Institution and Federal agencies with responsibility for the preservation and protection of international cultural property;

(3) consult with governmental and nongovernmental organizations, including the United States Committee of the Blue Shield, museums, educational institutions, and research institutions on efforts to protect and preserve international cultural property;

(4) coordinate and advance core United States interests in—

(A) protecting and preserving international cultural property;

(B) preventing and disrupting looting and illegal trade and trafficking in international cultural property, particularly exchanges that provide revenue to terrorist and criminal organizations;

(C) protecting sites of cultural and archaeological significance; and

(D) providing for the lawful exchange of international cultural property.

SEC. 3. EMERGENCY PROTECTION FOR SYRIAN CULTURAL PROPERTY.

(a) IN GENERAL.—The President shall exercise the authority of the President under section 304

of the Convention on Cultural Property Implementation Act (19 U.S.C. 2603) to impose import restrictions set forth in section 307 of that Act (19 U.S.C. 2606) with respect to any archaeological or ethnological material of Syria—

(1) not later than 90 days after the date of the enactment of this Act;

(2) without regard to whether Syria is a State Party (as defined in section 302 of that Act (19 U.S.C. 2601)); and

(3) notwithstanding—

(A) the requirement of subsection (b) of section 304 of that Act (19 U.S.C. 2603(b)) that an emergency condition (as defined in subsection (a) of that section) applies; and

(B) the limitations under subsection (c) of that section.

(b) ANNUAL DETERMINATION REGARDING CERTIFICATION.—

(1) DETERMINATION.—

(A) IN GENERAL.—The President shall, not less often than annually, determine whether at least 1 of the conditions specified in subparagraph (B) is met, and shall notify the appropriate congressional committees of such determination.

(B) CONDITIONS.—The conditions referred to in subparagraph (A) are the following:

(i) The Government of Syria is incapable, at the time a determination under such subparagraph is made, of fulfilling the requirements to request an agreement under section 303 of the Convention on Cultural Property Implementation Act (19 U.S.C. 2602).

(ii) It would be against the United States national interest to enter into such an agreement.

(2) TERMINATION OF RESTRICTIONS.—

(A) IN GENERAL.—Except as provided in subparagraph (B), the import restrictions referred to in subsection (a) shall terminate on the date that is 5 years after the date on which the President determines that neither of the conditions specified in paragraph (1)(B) are met.

(B) REQUEST FOR TERMINATION.—If Syria requests to enter into an agreement with the United States pursuant to section 303 of the Convention on Cultural Property Implementation Act (19 U.S.C. 2602) on or after the date on which the President determines that neither of the conditions specified in paragraph (1)(B) are met, the import restrictions referred to in subsection (a) shall terminate on the earlier of—

(i) the date that is 3 years after the date on which Syria makes such a request; or

(ii) the date on which the United States and Syria enter into such an agreement.

(c) WAIVER.—

(1) IN GENERAL.—The President may waive the import restrictions referred to in subsection (a) for specified archaeological and ethnological material of Syria if the President certifies to the appropriate congressional committees that the conditions described in paragraph (2) are met.

(2) CONDITIONS.—The conditions referred to in paragraph (1) are the following:

(A)(i) The owner or lawful custodian of the specified archaeological or ethnological material of Syria has requested that such material be temporarily located in the United States for protection purposes; or

(ii) if no owner or lawful custodian can reasonably be identified, the President determines that, for purposes of protecting and preserving such material, the material should be temporarily located in the United States.

(B) Such material shall be returned to the owner or lawful custodian when requested by such owner or lawful custodian.

(C) There is no credible evidence that granting a waiver under this subsection will contribute to illegal trafficking in archaeological or ethnological material of Syria or financing of criminal or terrorist activities.

(3) ACTION.—If the President grants a waiver under this subsection, the specified archaeological or ethnological material of Syria that is the subject of such waiver shall be placed in the temporary custody of the United States Government or in the temporary custody of a cultural