

to sending our legislation to the President for his signature later this week.

UNITED STATES APPRECIATION FOR OLYMPIANS
AND PARALYMPIANS BILL

Mr. President, I also wish to speak for just a moment, if I can today, about a bill that hopefully will pass the Senate later today as well.

In just a few weeks, our Olympic athletes will head to Rio de Janeiro, Brazil, for the 2016 Olympic games. The following month, America's Paralympic athletes will compete in the Rio Paralympic games. These athletes represent what is best about our country. They embody the timeless values of hard work, dedication, and sportsmanship.

Our Olympic and Paralympic athletes—and their families—have made innumerable sacrifices over the many years of training it takes to become a world-class competitor. Training is not cheap, and the vast majority of our amateur athletes put it all on the line without the help of sponsors or endorsement deals to subsidize their expenses.

Many of these athletes have spent virtually their entire lives training for this moment, and I have absolutely no doubt these brave young men and women will represent our Nation with great honor and distinction.

America's Olympic and Paralympic medal winners, in particular, will be greeted with much enthusiasm and great appreciation upon their return. Local communities across America will find ways to honor their returning hometown heroes. Unfortunately, one of the ways the Federal Government will welcome home our Olympic and Paralympic champions is by greeting them with a new tax bill. That is right. The Internal Revenue Service considers these medals to be income and will tax the value of any gold, silver, or bronze medal awarded in competition as well as any incentive award our athletes receive from the U.S. Olympic Committee.

I believe this tax penalty on our Olympic heroes is wrong, and that is why earlier this year I introduced S. 2650, the United States Appreciation for Olympians and Paralympians Act.

This legislation—introduced with Senators SCHUMER, GARDNER, GILLIBRAND, and ISAKSON—would ensure that America rewards the sacrifice and hard work of Team USA by exempting from Federal tax the medals and cash prizes they win at the Olympics and Paralympics.

I am pleased my legislation will pass the Senate later today, sending a strong signal to our athletes as they depart to the 2016 games that their Nation stands behind them. I urge the House of Representatives to take up and pass this legislation before the House adjourns for the August recess.

America's Olympic and Paralympic athletes deserve not only our admiration and respect but also a tax system that acknowledges the many years of training and sacrifice they have en-

dured. Because training for the Olympics is not considered a business enterprise, our athletes cannot deduct the substantial costs they incur over the years as they prepare to represent America on the world stage.

Most countries not only compensate their athletes but also subsidize their training expenses with taxpayer dollars. Our athletes make considerable financial sacrifices to train for the Olympics and Paralympics and as amateurs receive no compensation for their training. The very least we can do is ensure they don't receive a tax penalty when they successfully represent our Nation in the highest level of athletic competition.

Simply put, when it comes to our victorious Olympic and Paralympic athletes, we should celebrate their achievements rather than tax their success.

CONGRATULATING PAIGE MCPHERSON

Mr. President, I would also like to take this opportunity to extend my congratulations and best wishes to one of Team USA's shining stars; that is, South Dakota's own Paige McPherson.

Paige grew up in Sturgis, SD, graduating from Black Hills Classical Christian Academy in 2009. She will be competing in Taekwondo at the Rio games and will be striving for her second medal in a row, after claiming a bronze medal at the London Olympic Games in 2012.

I know Paige will represent America—and South Dakota—with great distinction next month, as will all of our Olympic and Paralympic competitors.

I wish to thank the original cosponsors of my legislation, whom I mentioned earlier, as well as Finance Committee Chairman HATCH and Senators SULLIVAN and MORAN for their support. I look forward to seeing our legislation enacted into law this year, and I wish all of our Olympians and Paralympians the very best of luck in Rio.

Mr. President, I yield the floor.

RECESS

The PRESIDING OFFICER. Under the previous order, the Senate stands in recess until 2:15 p.m.

Thereupon, the Senate, at 12:53 p.m., recessed until 2:15 p.m. and reassembled when called to order by the Presiding Officer (Mr. PORTMAN).

ENERGY POLICY MODERNIZATION
ACT OF 2015—Continued

The PRESIDING OFFICER. Under the previous order, the time until 2:30 p.m. will be controlled by the Senator from California, Mrs. BOXER, or her designee; the time from 2:30 p.m. to 3 p.m. will be controlled by the majority; and the time from 3 p.m. to 3:30 p.m. will be controlled by the two managers.

The Senator from California.

Mrs. BOXER. Mr. President, I ask unanimous consent that I be permitted to speak for 15 minutes.

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

TRAGEDY OF VIOLENCE

Mrs. BOXER. Mr. President, I stand here as one of the two Senators from the largest State in the Union to recognize that there is a hole in the heart of America today as we cope with the tragedy of violence on all sides. I am working on comprehensive remarks because I am doing it more, in a way, for myself, and those are not prepared right now, but right now I want to send my deepest condolences to those who are suffering, who have lost loved ones, be those loved ones police officers or community members, and for that matter, so many Americans, so many American families who suffer losses because of violence every day. It is critical that we address this issue. I compliment the voices on all sides—the voices of compassion, reason, and love—and I hope I can add my voice to their voices.

CLIMATE CHANGE

Mr. President, what several of us are doing on another topic is calling attention to the web of denial that is being peddled in our Nation by special interests and their think tanks and organizations that are working to undermine peer-reviewed climate science. Their goal is to create uncertainty and to delay action on the biggest environmental and public health threat we face today.

Climate change is real, human activities are the primary cause, and the warming planet poses a significant threat to our people and to our environment. That is not my opinion. I am the first one to say I am not a scientist. I rely on scientists, and 97 percent of them have said that climate change is real and human activity is the primary cause.

The level of scientific certainty on manmade climate change is about the same as the consensus among top scientists that cigarettes are deadly, but some of you may remember that up until the late 1990s, the tobacco industry scoffed at the best available science proving that tobacco is addictive and causes cancer. No one in today's world would argue with the fact that tobacco is addictive and causes cancer. In the 1990s, there was a campaign of denial, just as there is for climate change now. Year after year, the tobacco industry attacked the science that showed the link between cigarettes and the threat to human health, as well as the Surgeon General's warning that nicotine was as addictive as heroin and cocaine. Let me share a few of the statements made by or on behalf of the tobacco industry.

In 1970, the Tobacco Institute advertised that the scientific finding that proved a connection between cigarette smoking and lung cancer was wrong. They said: "The Tobacco Institute does not—and the public should not—accept these claims at face value."

In 1971, Joseph Cullman, the chairman of Philip Morris, said: "We do not