

NRP expenses paid or incurred during the taxable year as does not exceed \$5,000.

“(b) QUALIFIED NRP EXPENSES.—For purposes of this section, the term ‘qualified NRP expenses’ means amounts which but for subsection (d) would be allowed as a deduction under section 162 or 212(3) in connection with an audit of the taxpayer’s return of the tax imposed by this chapter for any taxable year under the National Research Program, but only if such audit results in no increase in the tax liability of the taxpayer for such taxable year.

“(c) DENIAL OF DOUBLE BENEFIT.—No deduction shall be allowed under any other provision of this chapter for any amount for which a deduction is allowed under this section.”.

(c) CLERICAL AMENDMENT.—The table of sections for part VII of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by striking the item relating to section 224 and by inserting after the item relating to section 223 the following new items:

“Sec. 224. Expenses relating to certain audits.

“Sec. 225. Cross reference.”.

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

#### SEC. 15. TERM LIMIT FOR NATIONAL TAXPAYER ADVOCATE.

(a) IN GENERAL.—Subparagraph (B) of section 7803(c)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new clause:

“(v) TERM.—The term of the National Taxpayer Advocate shall be a 10-year term, beginning with a term to commence on the date which is 18 months after the date of the enactment of the Small Business Taxpayer Bill of Rights Act of 2018. Each subsequent term shall begin on the day after the date on which the previous term expires. The National Taxpayer Advocate may be appointed to serve more than 1 term.”.

(b) EFFECTIVE DATE.—The term of any individual serving as the National Taxpayer Advocate under section 7803(c) of the Internal Revenue Code of 1986 as of the date of the enactment of this Act shall end as of the day before the date which is 18 months after such date of enactment, unless such individual is reappointed as the National Taxpayer Advocate for a subsequent term pursuant to section 7803(c)(1)(B)(v) of such Code.

#### SEC. 16. RELEASE OF IRS LEVY DUE TO ECONOMIC HARDSHIP FOR BUSINESS TAXPAYERS.

(a) IN GENERAL.—Subparagraph (D) of section 6343(a)(1) of the Internal Revenue Code of 1986 is amended by striking “or” and inserting “including the financial condition of the taxpayer’s viable trade or business, or”.

(b) DETERMINATION OF ECONOMIC HARDSHIP.—Subsection (a) of section 6343 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(4) DETERMINATION OF ECONOMIC HARDSHIP TO BUSINESS TAXPAYER.—In determining whether to release any levy under paragraph (1)(D), the Secretary shall consider—

“(A) the economic viability of the business,

“(B) the nature and extent of the hardship created by the levy (including whether the taxpayer has exercised ordinary business care and prudence), and

“(C) the potential harm to individuals if the business is liquidated.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to levies made after the date of the enactment of this Act.

#### SEC. 17. REPEAL OF PARTIAL PAYMENT REQUIREMENT ON SUBMISSIONS OF OFFERS-IN-COMPROMISE.

(a) IN GENERAL.—Section 7122 of the Internal Revenue Code of 1986 is amended by striking subsection (c) and by redesignating subsections (d), (e), (f), and (g) as subsections (c), (d), (e), and (f), respectively.

(b) CONFORMING AMENDMENTS.—

(1) Paragraph (3) of section 7122(c) of the Internal Revenue Code of 1986, as redesignated by subsection (a), is amended by inserting “and” at the end of subparagraph (A), by striking “, and” at the end of subparagraph (B) and inserting a period, and by striking subparagraph (C).

(2) Section 7122 of such Code, as amended by this section, is amended by adding at the end the following new subsection:

“(g) APPLICATION OF USER FEE.—In the case of any assessed tax or other amounts imposed under this title with respect to such tax which is the subject of an offer-in-compromise, such tax or other amounts shall be reduced by any user fee imposed under this title with respect to such offer-in-compromise.”.

(3) Section 6159(g) of such Code is amended by striking “section 7122(e)” and inserting “section 7122(d)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to offers-in-compromise submitted after the date of the enactment of this Act.

### SUBMITTED RESOLUTIONS

#### SENATE RESOLUTION 470—EXPRESSING THE SENSE OF THE SENATE THAT ELECTRICITY MARKETS DO NOT APPROPRIATELY VALUE THE RELIABILITY AND RESILIENCE ATTRIBUTES OF BASELOAD POWER GENERATION SERVING THE BULK POWER SYSTEM

Mr. MANCHIN submitted the following resolution; which was referred to the Committee on Energy and Natural Resources:

S. RES. 470

Whereas the power generation resource mix of the United States is rapidly changing, presenting ongoing challenges to ensuring that baseload units remain operational and provide enhanced resilience and reliability to the power grid of the United States;

Whereas many baseload units are not appropriately valued for the resilience and reliability attributes those units provide to the power grid of the United States;

Whereas accelerated retirements of coal-fired and nuclear baseload power generation resources are among those challenges, including how those resources are needed—

(1) to provide dependable capacity to serve customers;

(2) to support essential grid services, such as voltage and frequency support and ramping capability;

(3) to offer high availability and reliability from significant on-site fuel storage; and

(4) to support integration of new generation resources; and

Whereas in Docket Numbers RM18-000-001 and AD18-7-001, and in other proceedings, the Federal Energy Regulatory Commission has compiled extensive evidence documenting the reliability and resilience attributes of all power generation resources: Now, therefore, be it

Resolved, That it is the sense of the Senate that the Federal Energy Regulatory Com-

mission should take action to ensure that the electricity markets fully recognize the reliability and resilience benefits of coal-fired and nuclear baseload power generation resources serving the bulk power system.

#### SENATE RESOLUTION 471—DESIGNATING MARCH 29, 2018, AS “VIETNAM VETERANS DAY”

Mr. BURR (for himself and Mr. MANCHIN) submitted the following resolution; which was considered and agreed to:

S. RES. 471

Whereas the Vietnam War was fought in the Republic of Vietnam from 1955 to 1975 and involved regular forces from the Democratic Republic of Vietnam and Viet Cong guerrilla forces in armed conflict with the United States Armed Forces, the armed forces of allies of the United States, and the armed forces of the Republic of Vietnam;

Whereas the United States Armed Forces became involved in Vietnam because the United States Government wanted to provide direct support by the Armed Forces to the Government of the Republic of Vietnam to defend against the growing threat of Communism from the Democratic Republic of Vietnam;

Whereas members of the United States Armed Forces began serving in an advisory role to the Government of South Vietnam in 1955;

Whereas as a result of the Gulf of Tonkin incidents on August 2 and 4, 1964, Congress overwhelmingly passed the Gulf of Tonkin Resolution (Public Law 88-408) on August 7, 1964, which provided to the President of the United States the authority to use armed force to assist the Republic of Vietnam in the defense of its freedom against the Democratic Republic of Vietnam;

Whereas, in 1965, United States Armed Forces ground combat units arrived in the Republic of Vietnam to join an already present 23,000 United States Armed Forces personnel;

Whereas, by September 1965, there were between 150,000 and 190,000 United States Armed Forces troops in Vietnam, and by 1969, a peak number of United States Armed Forces troops in Vietnam of approximately 549,500 troops was reached, including United States Armed Forces members supporting the combat operations from Thailand, Cambodia, Laos, and aboard Navy vessels;

Whereas, on January 27, 1973, the Agreement on Ending the War in Vietnam and Restoring Peace (commonly known as the “Paris Peace Accords”) was signed, which required the release of all United States prisoners-of-war held in North Vietnam and the withdrawal of all United States Armed Forces from South Vietnam;

Whereas, on March 29, 1973, the United States Armed Forces completed the withdrawal of combat units and combat support units from South Vietnam;

Whereas, on April 30, 1975, North Vietnamese regular forces captured Saigon, the capital of South Vietnam, effectively placing South Vietnam under Communist control;

Whereas more than 58,000 members of the United States Armed Forces lost their lives in the Vietnam War, and more than 300,000 members of the United States Armed Forces were wounded in Vietnam;

Whereas, in 1982, the Vietnam Veterans Memorial was dedicated in the District of Columbia to commemorate the members of the United States Armed Forces who died or were declared missing-in-action in Vietnam;

Whereas the Vietnam War was an extremely divisive issue among the people of