



United States
of America

Congressional Record

PROCEEDINGS AND DEBATES OF THE 116th CONGRESS, FIRST SESSION

Vol. 165

WASHINGTON, TUESDAY, MAY 21, 2019

No. 85

Senate

The Senate met at 10 a.m. and was called to order by the Honorable CINDY HYDE-SMITH, a Senator from the State of Mississippi.

PRAYER

The Chaplain, Dr. Barry C. Black, offered the following prayer:

Let us pray.

Almighty God, we are grateful for life and all of its gifts. Thank You for the beauty of the Earth, for the majesty of the skies, and for the wonder of Your love and grace.

Draw near to our lawmakers as they seek to see You more clearly, love You more dearly, and follow You more nearly each day. Lord, let the light of Your understanding illuminate the path they travel. Teach them to trust Your precepts and to obey Your commands, permitting You to guide them with Your wisdom and might. When this day is done, may they look back with the realization that they have been loving and kind, generous and faithful, joyful and good.

We pray in Your strong Name. Amen.

PLEDGE OF ALLEGIANCE

The Presiding Officer led the Pledge of Allegiance, as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

APPOINTMENT OF ACTING PRESIDENT PRO TEMPORE

The PRESIDING OFFICER. The clerk will please read a communication to the Senate from the President pro tempore (Mr. GRASSLEY).

The senior assistant legislative clerk read the following letter:

U.S. SENATE,
PRESIDENT PRO TEMPORE,
Washington, DC, May 21, 2019.

To the Senate:

Under the provisions of rule I, paragraph 3, of the Standing Rules of the Senate, I hereby

appoint the Honorable CINDY HYDE-SMITH, a Senator from the State of Mississippi, to perform the duties of the Chair.

CHUCK GRASSLEY,
President pro tempore.

Mrs. HYDE-SMITH thereupon assumed the Chair as Acting President pro tempore.

RECOGNITION OF THE MAJORITY LEADER

The PRESIDING OFFICER. The majority leader is recognized.

GOLD STAR FAMILY TAX RELIEF ACT

Mr. MCCONNELL. Madam President, I ask unanimous consent that the Committee on Finance be discharged from further consideration of S. 1370 and the Senate proceed to its immediate consideration.

The ACTING PRESIDENT pro tempore. The clerk will report the bill by title.

The senior assistant legislative clerk read as follows:

A bill (S. 1370) to amend the Internal Revenue Code of 1986 to treat certain military survivor benefits as earned income for purposes of the kiddie tax.

The ACTING PRESIDENT pro tempore. Is there objection to proceeding to the measure?

There being no objection, the committee was discharged, and 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 ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

The bill (S. 1370) was ordered to be engrossed for a third reading, was read the third time, and passed, as follows:
S. 1370

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 "Gold Star Family Tax Relief Act".

SEC. 2. CERTAIN MILITARY SURVIVOR BENEFITS TREATED AS EARNED INCOME FOR KIDDIE TAX.

(a) IN GENERAL.—Section 1(g)(4) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(D) TREATMENT OF CERTAIN MILITARY SURVIVOR BENEFITS.—For purposes of this subsection, any benefit under laws administered by the Secretary of Defense or the Secretary of Veterans Affairs which—

"(i) is received by a child by reason of the child being the survivor of a deceased member of the Armed Forces or of a deceased veteran, and

"(ii) is included in the gross income of such child,

shall be considered earned income of such child."

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

Mr. MCCONNELL. I further ask that the papers be held at the desk; that if the House passes a bill identical to the text of S. 1370 just passed by the Senate, the bill be considered 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; finally, that upon passage of the House bill, S. 1370 be indefinitely postponed.

The ACTING PRESIDENT pro tempore. Is there objection?

Without objection, it is so ordered.

NOMINATIONS

Mr. MCCONNELL. Madam President, this week presents us with more opportunities to make progress on the backlog of qualified nominees who are still awaiting Senate confirmation.

We began yesterday by voting to advance an exceptionally well-qualified nominee to the Federal judiciary. Daniel P. Collins of California was chosen by President Trump to be U.S. circuit court judge for the Ninth Circuit, and the reasons why are abundantly clear.

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.



Printed on recycled paper.

S2985