

The advice and consent of the Senate under section 1 is subject to the following declaration: The Protocol is self-executing.

Sec. 3. Conditions.

The advice and consent of the Senate under section I is subject to the following conditions:

(1) Not later than 2 years after the Protocol enters into force and prior to the first arbitration conducted pursuant to the binding arbitration mechanism provided for in the Protocol, the Secretary of the Treasury shall transmit to the Committee on Finance and the Committee on Foreign Relations of the Senate and the Joint Committee on Taxation the text of the rules of procedure applicable to arbitration panels, including conflict of interest rules to be applied to members of the arbitration panel.

(2)(A) Not later than 60 days after a determination has been reached by an arbitration panel in the tenth arbitration proceeding conducted pursuant to the Protocol or any of the treaties described in subparagraph (8), the Secretary of the Treasury shall prepare and submit to the Joint Committee on Taxation and the Committee on Finance of the Senate, subject to laws relating to taxpayer confidentiality, a detailed report regarding the operation and application of the arbitration mechanism contained in the Protocol and such treaties. The report shall include the following information:

(i) For the Protocol and each such treaty, the aggregate number of cases pending on the respective dates of entry into force of the Protocol and each treaty, including the following information:

(I) The number of such cases by treaty article or articles at issue.

(II) The number of such cases that have been resolved by the competent authorities through a mutual agreement as of the date of the report.

(III) The number of such cases for which arbitration proceedings have commenced as of the date of the report.

(ii) A list of every case presented to the competent authorities after the entry into force of the Protocol and each such treaty, including the following information regarding each case:

(I) The commencement date of the case for purposes of determining when arbitration is available.

(II) Whether the adjustment triggering the case, if any, was made by the United States or the relevant treaty partner.

(III) Which treaty the case relates to.

(IV) The treaty article or articles at issue in the case.

(V) The date the case was resolved by the competent authorities through a mutual agreement, if so resolved.

(VI) The date on which an arbitration proceeding commenced, if an arbitration proceeding commenced.

(VII) The date on which a determination was reached by the arbitration panel, if a determination was reached, and an indication as to whether the panel found in favor of the United States or the relevant treaty partner.

(iii) With respect to each dispute submitted to arbitration and for which a determination was reached by the arbitration panel pursuant to the Protocol or any such treaty, the following information:

(I) In the case of a dispute submitted under the Protocol, an indication as to whether the presenter of the case to the competent authority of a Contracting State submitted a Position Paper for consideration by the arbitration panel.

(II) An indication as to whether the determination of the arbitration panel was accepted by each concerned person.

(III) The amount of income, expense, or taxation at issue in the case as determined

by reference to the filings that were sufficient to set the commencement date of the case for purposes of determining when arbitration is available.

(IV) The proposed resolutions (income, expense, or taxation) submitted by each competent authority to the arbitration panel.

(B) The treaties referred to in subparagraph (A) are—

(i) the 2006 Protocol Amending the Convention between the United States of America and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital and to Certain Other Taxes, done at Berlin June 1, 2006 (Treaty Doc. 109-20) (the “2006 German Protocol”);

(ii) the Convention between the Government of the United States of America and the Government of the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, and accompanying protocol, done at Brussels July 9, 1970 (the “Belgium Convention”) (Treaty Doc. 110-3);

(iii) the Protocol Amending the Convention between the United States of America and Canada with Respect to Taxes on Income and on Capital, signed at Washington September 26, 1980 (the “2007 Canada Protocol”) (Treaty Doc. 110-15); and

(iv) the Protocol Amending the Convention between the Government of the United States of America and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital, signed at Paris August 31, 1994 (the “2009 France Protocol”) (Treaty Doc. 111-4).

(3) The Secretary of the Treasury shall prepare and submit the detailed report required under paragraph (2) on March 1 of the year following the year in which the first report is submitted to the Joint Committee on Taxation and the Committee on Finance of the Senate, and on an annual basis thereafter for a period of five years. In each such report, disputes that were resolved, either by a mutual agreement between the relevant competent authorities or by a determination of an arbitration panel, and noted as such in prior reports may be omitted.

(4) The reporting requirements referred to in paragraphs (2) and (3) supersede the reporting requirements contained in paragraphs (2) and (3) of section 3 of the resolution of advice and consent to ratification of the 2009 France Protocol, approved by the Senate on December 3, 2009.

The PRESIDING OFFICER. Under the previous order, the motion to reconsider is considered made and laid upon the table, and the President will be immediately notified of the Senate’s action.

The PRESIDING OFFICER. The Senator from South Dakota.

ORDER OF PROCEDURE

Mr. THUNE. Madam President, I ask unanimous consent that at 11 a.m. on Wednesday, July 17, the Senate vote on the resolutions of ratification for Treaties Calendar Nos. 2, 3, and 4 as under the previous order and that if the resolutions are agreed to, the motions to reconsider be considered made and laid upon the table and the President be immediately notified of the Senate’s action. I further ask unanimous consent that following disposition of Treaties Calendar No. 4, the Senate resume consideration of the Corker nomination.

Finally, I ask unanimous consent that notwithstanding rule XXII, at 2 p.m. on July 17, the Senate vote on the cloture motions on the Corker, Blanchard, and Tapia nominations and that if cloture is invoked, the confirmation votes occur at a time determined by the majority leader in consultation with the Democratic leader on Thursday, July 18.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

LEGISLATIVE SESSION

MORNING BUSINESS

Mr. THUNE. Madam President, I ask unanimous consent that the Senate proceed to legislative session for a period of morning business and that Senators be permitted to speak therein for up to 10 minutes each.

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

150TH ANNIVERSARY OF FORT KENT, MAINE

Ms. COLLINS. Madam President, today I wish to commemorate the 150th anniversary of the town of Fort Kent, ME. The motto of our State’s northernmost community, “The Little Town That Could,” describes a past of hard work, courage, and determination. “The Little Town That Can” describes Fort Kent today: a wonderful place to live, work, and raise families.

Located where the Fish River joins the St. John River, Fort Kent has a rich history. For thousands of years, the region has been the home of the Micmac and Maliseet. French explorers, led by Samuel de Champlain, first visited the area in 1604. In the early 1800s, French-speaking Canadians began settling in the area, laying the foundation for the robust Acadian culture that is so important in Maine, New Brunswick, Nova Scotia, and as far away as Louisiana.

The Acadian settlers created a vibrant community. They cleared farmland, established lumber and grain mills, schools, and churches. The namesake of the town is the Fort Kent Blockhouse, a fort named for then-Governor Edward Kent and carefully preserved today, which was built in 1839 during a long-running border dispute between the United States and British Canada. Settlement to the region increased dramatically when the “Bloodless Aroostook War” ended peacefully with a treaty in 1842.

Fort Kent’s dedication to education began shortly after the town became established. In 1878, the Madawaska Training School was established in Fort Kent, one of the first institutions in Maine dedicated to preparing students for careers as bilingual educators. That school continues today as the University of Maine at Fort Kent, which in 2019 was named for the 14th consecutive year as one of the best