SA 793. Mr. HOEVEN submitted an amendment intended to be proposed by him to the bill S. 743, supra; which was ordered to lie on the table.

SA 794. Mr. COATS (for himself, Mr. PORTMAN, and Ms. AYOTTE) submitted an amendment intended to be proposed by him to the bill S. 743, supra; which was ordered to lie on the table.

SA 795. Mr. MERKLEY submitted an amendment intended to be proposed by him to the bill S. 743, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 771. Ms. COLLINS (for herself and Mr. KING) submitted an amendment intended to be proposed by her to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

SEC. ___. LIMITATION ON INITIAL COLLECTION OF SALES AND USE TAXES FROM REMOTE SALES.

Notwithstanding the last sentence of section 2(a) or the second sentence of section 2(b), a State may not begin to exercise the authority under this Act—

(1) before the date that is 1 year after the date of the enactment of this Act; and

(2) during the period beginning on October 1 and ending on December 31 of the first calendar year beginning after such date of enactment.

SA 772. Mr. PORTMAN submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

On page 10, line 2, insert ''Such term shall not include any sale made through the mail'' after ''Act.''.

SA 773. Mr. SANDERS submitted an amendment intended to be proposed to amendment SA 756 submitted by Mr. PAUL and intended to be proposed to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

In lieu of the matter proposed to be inserted, insert the following:

SEC. ___. MODIFICATIONS TO ESTATE, GIFT, AND GENERATION-SKIPPING TRANSFER TAXES.

(a) MODIFICATIONS TO ESTATE TAX.—

(1) EXCLUSION AMOUNT.—Paragraph (3) of section 2010(c) of the Internal Revenue Code of 1986 is amended to read as follows:

''(3) BASIC EXCLUSION AMOUNT.—For purposes of this section, the basic exclusion amount is $3,500,000.''.

(2) MAXIMUM ESTATE TAX RATE.—The table in subsection (c) of section 2001 of such Code is amended by striking ''Over $1,000,000'' and all that follows and inserting the following:

Over $1,000,000 but not over $1,250,000.	$345,800, plus 41 percent of the excess of such amount over $1,000,000.
Over $1,250,000 but not over $1,500,000.	$448,300, plus 43 percent of the excess of such amount over $1,250,000.
Over $1,500,000	$555,800, plus 45 percent of the excess of such amount over $1,500,000.''.

(b) MODIFICATION TO GIFT TAX EXCLUSION AMOUNT.—Paragraph (1) of section 2505(a) of the Internal Revenue Code of 1986 is amended to read as follows:

''(1) the applicable credit amount in effect under section 2010(c) for such calendar year (determined as if the basic exclusion amount in section 2010(c)(2)(A) were $1,000,000), reduced by' '''.

(c) MODIFICATIONS OF ESTATE AND GIFT TAXES TO REFLECT DIFFERENCES IN CREDIT RESULTING FROM DIFFERENT EXCLUSION AMOUNTS.—

(1) ESTATE TAX ADJUSTMENT.—Section 2001 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(h) ADJUSTMENT TO REFLECT CHANGES IN EXCLUSION AMOUNT.—

''(1) IN GENERAL.—If, with respect to any gift to which subsection (b)(2) applies, the applicable exclusion amount in effect at the time of the decedent's death is less than such amount in effect at the time such gift is made by the decedent, the amount of tax computed under subsection (b) shall be reduced by the amount of tax which would have been payable under chapter 12 at the time of the gift if the applicable exclusion amount in effect at such time had been the applicable exclusion amount in effect at the time of the decedent's death and the modifications described in subsection (g) had been applicable at the time of such gifts.

''(2) LIMITATION.—The aggregate amount of gifts made in any calendar year to which the reduction under paragraph (1) applies shall not exceed the excess of—

''(A) the applicable exclusion amount in effect for such calendar year, over

''(B) the applicable exclusion amount in effect at the time of the decedent's death.

''(3) APPLICABLE EXCLUSION AMOUNT.—The term 'applicable exclusion amount' means, with respect to any period, the amount determined under section 2010(c) for such period, except that in the case of any period for which such amount includes the deceased spousal unused exclusion amount (as defined in section 2010(c)(4)), such term shall mean the basic exclusion amount (as defined under section 2010(c)(3), as in effect for such period).''.

(2) GIFT TAX ADJUSTMENT.—Section 2502 of such Code is amended by adding at the end the following new subsection:

''(d) ADJUSTMENT TO REFLECT CHANGES IN EXCLUSION AMOUNT.—

''(1) IN GENERAL.—If the taxpayer made a taxable gift in an applicable preceding calendar period, the amount of tax computed under subsection (a) shall be reduced by the amount of tax which would have been payable under chapter 12 for such applicable preceding calendar period if the applicable exclusion amount in effect for such preceding calendar period had been the applicable exclusion amount in effect for the calendar year for which the tax is being computed and the modifications described in subsection (g) had been applicable for such preceding calendar period.

''(2) LIMITATION.—The aggregate amount of gifts made in any applicable preceding calendar period to which the reduction under paragraph (1) applies shall not exceed the excess of—

''(A) the applicable exclusion amount for such preceding calendar period, over

''(B) the applicable exclusion amount for the calendar year for which the tax is being computed.

''(3) APPLICABLE PRECEDING CALENDAR YEAR PERIOD.—The term 'applicable preceding calendar year period' means any preceding calendar year period in which the applicable exclusion amount exceeded the applicable exclusion amount for the calendar year for which the tax is being computed.

''(4) APPLICABLE EXCLUSION AMOUNT.—The term 'applicable exclusion amount' means, with respect to any period, the amount determined under section 2010(c) for such period, except that in the case of any period for which such amount includes the deceased spousal unused exclusion amount (as defined in section 2010(c)(4)), such term shall mean the basic exclusion amount (as defined under section 2010(c)(3), as in effect for such period).''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to estates of decedents dying, and generation-skipping transfers and gifts made, after December 31, 2013.

SA 774. Mr. SANDERS submitted an amendment intended to be proposed to amendment SA 755 submitted by Mr. PAUL and intended to be proposed to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

In lieu of the matter proposed to be inserted, insert the following:

TITLE __—CORPORATE TAX DODGING PREVENTION

SEC. __01. SHORT TITLE.

This title may be cited as the ''Corporate Tax Dodging Prevention Act''.

SEC. __02. DEFERRAL OF ACTIVE INCOME OF CONTROLLED FOREIGN CORPORATIONS.

Section 952 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(d) SPECIAL APPLICATION OF SUBPART.—

''(1) IN GENERAL.—For taxable years beginning after December 31, 2013, notwithstanding any other provision of this subpart, the term 'subpart F income' means, in the case of any controlled foreign corporation, the income of such corporation derived from any foreign country.

''(2) APPLICABLE RULES.—Rules similar to the rules under the last sentence of subsection (a) and subsection (d) shall apply to this subsection.''.

SEC. __03. MODIFICATIONS OF FOREIGN TAX CREDIT RULES APPLICABLE TO LARGE INTEGRATED OIL COMPANIES WHICH ARE DUAL CAPACITY TAXPAYERS.

(a) IN GENERAL.—Section 901 of the Internal Revenue Code of 1986 is amended by redesignating subsection (n) as subsection (o) and by inserting after subsection (m) the following new subsection:

''(n) SPECIAL RULES RELATING TO LARGE INTEGRATED OIL COMPANIES WHICH ARE DUAL CAPACITY TAXPAYERS.—

''(1) GENERAL RULE.—Notwithstanding any other provision of this chapter, any amount paid or accrued by a dual capacity taxpayer which is a large integrated oil company to a foreign country or possession of the United States for any period shall not be considered a tax—

''(A) if, for such period, the foreign country or possession does not impose a generally applicable income tax, or

''(B) to the extent such amount exceeds the amount (determined in accordance with regulations) which—

''(i) is paid by such dual capacity taxpayer pursuant to the generally applicable income tax imposed by the country or possession, or

''(ii) would be paid if the generally applicable income tax imposed by the country or possession were applicable to such dual capacity taxpayer.

Nothing in this paragraph shall be construed to imply the proper treatment of any such amount not in excess of the amount determined under subparagraph (B).

''(2) DUAL CAPACITY TAXPAYER.—For purposes of this subsection, the term 'dual capacity taxpayer' means, with respect to any foreign country or possession of the United States, a person who—

''(A) is subject to a levy of such country or possession, and

''(B) receives (or will receive) directly or indirectly a specific economic benefit (as determined in accordance with regulations) from such country or possession.

''(3) GENERALLY APPLICABLE INCOME TAX.—For purposes of this subsection—

''(A) IN GENERAL.—The term 'generally applicable income tax' means an income tax (or a series of income taxes) which is generally imposed under the laws of a foreign country or possession on income derived from the conduct of a trade or business within such country or possession.

''(B) EXCEPTIONS.—Such term shall not include a tax unless it has substantial application, by its terms and in practice, to—

''(i) persons who are not dual capacity taxpayers, and

''(ii) persons who are citizens or residents of the foreign country or possession.

''(4) LARGE INTEGRATED OIL COMPANY.—For purposes of this subsection, the term 'large integrated oil company' means, with respect to any taxable year, an integrated oil company (as defined in section 291(b)(4)) which—

''(A) had gross receipts in excess of $1,000,000,000 for such taxable year, and

''(B) has an average daily worldwide production of crude oil of at least 500,000 barrels for such taxable year.''.

(b) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply to taxes paid or accrued in taxable years beginning after the date of the enactment of this Act.

(2) CONTRARY TREATY OBLIGATIONS UPHELD.—The amendments made by this section shall not apply to the extent contrary to any treaty obligation of the United States.

SEC. __04. REINSTITUTION OF PER COUNTRY FOREIGN TAX CREDIT.

(a) IN GENERAL.—Subsection (a) of section 904 of the Internal Revenue Code of 1986 is amended to read as follows:

''(a) LIMITATION.—The amount of the credit in respect of the tax paid or accrued to any foreign country or possession of the United States shall not exceed the same proportion of the tax against which such credit is taken which the taxpayer's taxable income from sources within such country or possession (but not in excess of the taxpayer's entire taxable income) bears to such taxpayer's entire taxable income for the same taxable year.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2013.

SEC. __05. TREATMENT OF FOREIGN CORPORATIONS MANAGED AND CONTROLLED IN THE UNITED STATES AS DOMESTIC CORPORATIONS.

(a) IN GENERAL.—Section 7701 of the Internal Revenue Code of 1986 is amended by redesignating subsection (p) as subsection (q) and by inserting after subsection (o) the following new subsection:

''(p) CERTAIN CORPORATIONS MANAGED AND CONTROLLED IN THE UNITED STATES TREATED AS DOMESTIC FOR INCOME TAX.—

''(1) IN GENERAL.—Notwithstanding subsection (a)(4), in the case of a corporation described in paragraph (2) if—

''(A) the corporation would not otherwise be treated as a domestic corporation for purposes of this title, but

''(B) the management and control of the corporation occurs, directly or indirectly, primarily within the United States,

then, solely for purposes of chapter 1 (and any other provision of this title relating to chapter 1), the corporation shall be treated as a domestic corporation.

''(2) CORPORATION DESCRIBED.—

''(A) IN GENERAL.—A corporation is described in this paragraph if—

''(i) the stock of such corporation is regularly traded on an established securities market, or

''(ii) the aggregate gross assets of such corporation (or any predecessor thereof), including assets under management for investors, whether held directly or indirectly, at any time during the taxable year or any preceding taxable year is $50,000,000 or more.

''(B) GENERAL EXCEPTION.—A corporation shall not be treated as described in this paragraph if—

''(i) such corporation was treated as a corporation described in this paragraph in a preceding taxable year,

''(ii) such corporation—

''(I) is not regularly traded on an established securities market, and

''(II) has, and is reasonably expected to continue to have, aggregate gross assets (including assets under management for investors, whether held directly or indirectly) of less than $50,000,000, and

''(iii) the Secretary grants a waiver to such corporation under this subparagraph.

''(C) EXCEPTION FROM GROSS ASSETS TEST.—Subparagraph (A)(ii) shall not apply to a corporation which is a controlled foreign corporation (as defined in section 957) and which is a member of an affiliated group (as defined section 1504, but determined without regard to section 1504(b)(3)) the common parent of which—

''(i) is a domestic corporation (determined without regard to this subsection), and

''(ii) has substantial assets (other than cash and cash equivalents and other than stock of foreign subsidiaries) held for use in the active conduct of a trade or business in the United States.

''(3) MANAGEMENT AND CONTROL.—

''(A) IN GENERAL.—The Secretary shall prescribe regulations for purposes of determining cases in which the management and control of a corporation is to be treated as occurring primarily within the United States.

''(B) EXECUTIVE OFFICERS AND SENIOR MANAGEMENT.—Such regulations shall provide that—

''(i) the management and control of a corporation shall be treated as occurring primarily within the United States if substantially all of the executive officers and senior management of the corporation who exercise day-to-day responsibility for making decisions involving strategic, financial, and operational policies of the corporation are located primarily within the United States, and

''(ii) individuals who are not executive officers and senior management of the corporation (including individuals who are officers or employees of other corporations in the same chain of corporations as the corporation) shall be treated as executive officers and senior management if such individuals exercise the day-to-day responsibilities of the corporation described in clause (i).

''(C) CORPORATIONS PRIMARILY HOLDING INVESTMENT ASSETS.—Such regulations shall also provide that the management and control of a corporation shall be treated as occurring primarily within the United States if—

''(i) the assets of such corporation (directly or indirectly) consist primarily of as sets being managed on behalf of investors, and

''(ii) decisions about how to invest the assets are made in the United States.''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning on or after the date which is 2 years after the date of the enactment of this Act.

SA 775. Mr. BROWN submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

SEC. ___. LIMITATIONS ON STATE WITHHOLDING AND TAXATION OF EMPLOYEE INCOME.

(a) IN GENERAL.—No part of the wages or other remuneration earned by an employee who performs employment duties in more than one State shall be subject to income tax in any State other than—

(1) the State of the employee's residence; and

(2) the State within which the employee is present and performing employment duties for more than 30 days during the calendar year in which the wages or other remuneration is earned.

(b) WAGES OR OTHER REMUNERATION.—Wages or other remuneration earned in any calendar year shall not be subject to State income tax withholding and reporting requirements unless the employee is subject to income tax in such State under subsection (a). Income tax withholding and reporting requirements under subsection (a)(2) shall apply to wages or other remuneration earned as of the commencement date of employment duties in the State during the calendar year.

(c) OPERATING RULES.—For purposes of determining penalties related to an employer's State income tax withholding and reporting requirements—

(1) an employer may rely on an employee's annual determination of the time expected to be spent by such employee in the States in which the employee will perform duties absent—

(A) the employer's actual knowledge of fraud by the employee in making the determination; or

(B) collusion between the employer and the employee to evade tax;

(2) except as provided in paragraph (3), if records are maintained by an employer in the regular course of business that record the location of an employee, such records shall not preclude an employer's ability to rely on an employee's determination under paragraph (1); and

(3) notwithstanding paragraph (2), if an employer, at its sole discretion, maintains a time and attendance system that tracks where the employee performs duties on a daily basis, data from the time and attendance system shall be used instead of the employee's determination under paragraph (1).

(d) DEFINITIONS AND SPECIAL RULES.—For purposes of this section:

(1) DAY.—

(A) Except as provided in subparagraph (B), an employee is considered present and performing employment duties within a State for a day if the employee performs more of the employee's employment duties within such State than in any other State during a day.

(B) If an employee performs employment duties in a resident State and in only one nonresident State during one day, such employee shall be considered to have performed more of the employee's employment duties in the nonresident State than in the resident State for such day.

(C) For purposes of this paragraph, the portion of the day during which the employee is in transit shall not be considered in determining the location of an employee's performance of employment duties.

(2) EMPLOYEE.—The term ''employee'' has the same meaning given to it by the State in which the employment duties are performed, except that the term ''employee'' shall not include a professional athlete, professional entertainer, or certain public figures.

(3) PROFESSIONAL ATHLETE.—The term ''professional athlete'' means a person who performs services in a professional athletic event, provided that the wages or other remuneration are paid to such person for performing services in his or her capacity as a professional athlete.

(4) PROFESSIONAL ENTERTAINER.—The term ''professional entertainer'' means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis, provided that the wages or other remuneration are paid to such person for performing services in his or her capacity as a professional entertainer.

(5) CERTAIN PUBLIC FIGURES.—The term ''certain public figures'' means persons of prominence who perform services for wages or other remuneration on a per-event basis, provided that the wages or other remuneration are paid to such person for services provided at a discrete event, in the nature of a speech, public appearance, or similar event.

(6) EMPLOYER.—The term ''employer'' has the meaning given such term in section 3401(d) of the Internal Revenue Code of 1986 (26 U.S.C. 3401(d)), unless such term is defined by the State in which the employee's employment duties are performed, in which case the State's definition shall prevail.

(7) STATE.—Notwithstanding section 4(8), the term ''State'' means any of the several States.

(8) TIME AND ATTENDANCE SYSTEM.—The term ''time and attendance system'' means a system in which—

(A) the employee is required on a contemporaneous basis to record his work location for every day worked outside of the State in which the employee's employment duties are primarily performed; and

(B) the system is designed to allow the employer to allocate the employee's wages for income tax purposes among all States in which the employee performs employment duties for such employer.

(9) WAGES OR OTHER REMUNERATION.—The term ''wages or other remuneration'' may be limited by the State in which the employment duties are performed.

(e) EFFECTIVE DATE; APPLICABILITY.—

(1) EFFECTIVE DATE.—This section shall take effect on January 1 of the 2d year that begins after the date of the enactment of this Act.

(2) APPLICABILITY.—This section shall not apply to any tax obligation that accrues before the effective date of this Act.

SA 776. Ms. AYOTTE submitted an amendment intended to be proposed by her to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

On page 7, between lines 8 and 9, insert the following:

(d) REQUIREMENT FOR REMOTE SELLER COMPENSATION.—No State shall be authorized to require sellers to collect and remit sales and use taxes with respect to remote sales sourced to that State under subsection (a) or (b) unless such State adopts and implements a requirement providing a remote seller compensation for the collection and remittance of sales and use taxes in an amount equal to any costs or expenses incurred by the remote seller for the collection and remittance of such taxes.

(e) REQUIREMENT TO ENACT REMOTE SELLER LIABILITY DEFENSE LAWS.—

(1) IN GENERAL.—No State shall be authorized to require sellers to collect and remit sales and use taxes with respect to remote sales sourced to that State under subsection (a) or (b) unless such State has enacted a law which provides remote sellers protection, through an affirmative defense to an action brought by the State or any locality within the State, from liability with respect to sales and use taxes required to be collected and remitted to the State under the authority granted by this Act.

(2) EXCEPTION.—A State or locality may overcome the affirmative defense described in paragraph (1) only if it carries its burden of establishing that—

(A) it has directly notified the remote seller of the obligation to collect and remit sales and use taxes and such remote seller has received such notification;

(B) it directly provided software from a certified software provider and appropriate training on using such software; and

(C) the remote seller has failed to use the software provided by the State.

SA 777. Ms. AYOTTE submitted an amendment intended to be proposed by her to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

On page 7, between lines 8 and 9, insert the following:

(d) REQUIREMENT FOR REMOTE SELLER COMPENSATION.—No State shall be authorized to require sellers to collect and remit sales and use taxes with respect to remote sales sourced to that State under subsection (a) or (b) unless such State adopts and implements a requirement providing a remote seller compensation for the collection and remittance of sales and use taxes in an amount equal to any costs or expenses incurred by the remote seller for the collection and remittance of such taxes.

SA 778. Mr. THUNE submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, insert the following:

TITLE II—DIGITAL GOODS AND SERVICES TAX FAIRNESS

SEC. 201. SHORT TITLE.

This title may be cited as the ''Digital Goods and Services Tax Fairness Act of 2013''.

SEC. 202. MULTIPLE AND DISCRIMINATORY TAXES PROHIBITED.

No State or local jurisdiction shall impose multiple or discriminatory taxes on the sale or use of a digital good or a digital service.

SEC. 203. SOURCING LIMITATION.

Subject to section 206(a), taxes on the sale of a digital good or a digital service may only be imposed by a State or local jurisdiction whose territorial limits encompass the customer tax address.

SEC. 204. CUSTOMER TAX ADDRESS.

(a) SELLER OBLIGATION.—

(1) IN GENERAL.—Subject to subsection (e)(2), a seller shall be responsible for obtaining and maintaining in the ordinary course of business the customer tax address with respect to the sale of a digital good or a digital service, and shall be responsible for collecting and remitting the correct amount of tax for the State and local jurisdictions whose territorial limits encompass the customer tax address if the State has the authority to require such collection and remittance by the seller.

(2) CERTAIN TRANSACTIONS.—When a customer tax address is not a business location of the seller under clause (i) of section 207(2)(A)—

(A) if the sale is a separate and discrete transaction, then a seller shall use reasonable efforts to obtain a customer tax address, as such efforts are described in clauses (iii), (iv), and (v) of section 207(2)(A), before resorting to using a customer tax address as determined by clause (vi) of such section 207(2)(A); and

(B) if the sale is not a separate and discrete transaction, then a seller shall use reasonable efforts to obtain a customer tax address, as such efforts are described in clauses (ii), (iii), (iv), and (v) of section 207(2)(A), before resorting to using a customer tax address as determined by clause (vi) of such section 207(2)(A).

(b) RELIANCE ON CUSTOMER-PROVIDED INFORMATION.—A seller that relies in good faith on information provided by a customer to determine a customer tax address shall not be held liable for any additional tax based on a different determination of that customer tax address by a State or local jurisdiction or court of competent jurisdiction, except if and until binding notice is given as provided in subsection (c).

(c) ADDRESS CORRECTION.—If a State or local jurisdiction is authorized under State law to administer a tax, and the jurisdiction determines that the customer tax address determined by a seller is not the customer tax address that would have been determined under section 207(2)(A) if the seller had the additional information provided by the State or local jurisdiction, then the jurisdiction may give binding notice to the seller to correct the customer tax address on a prospective basis, effective not less than 45 days after the date of such notice, if—

(1) when the determination is made by a local jurisdiction, such local jurisdiction obtains the consent of all affected local jurisdictions within the State before giving such notice of determination; and

(2) before the State or local jurisdiction gives such notice of determination, the customer is given an opportunity to demonstrate in accordance with applicable State or local tax administrative procedures that the address used is the customer tax address.

(d) COORDINATION WITH SOURCING OF MOBILE TELECOMMUNICATIONS SERVICE.—

(1) IN GENERAL.—If—

(A) a digital good or a digital service is sold to a customer by a home service provider of mobile telecommunications service that is subject to being sourced under section 117 of title 4, United States Code, or the charges for a digital good or a digital service are billed to the customer by such a home service provider; and

(B) the digital good or digital service is delivered, transferred, or provided electronically by means of mobile telecommunications service that is deemed to be provided by such home service provider under section 117 of such title,

then the home service provider and, if different, the seller of the digital good or digital service, may presume that the customer's place of primary use for such mobile telecommunications service is the customer tax address described in section 207(2)(B) with respect to the sale of such digital good or digital service.

(2) DEFINITIONS.—For purposes of this subsection, the terms ''home service provider'', ''mobile telecommunications service'', and ''place of primary use'' have the same meanings as in section 124 of title 4, United States Code.

(e) MULTIPLE LOCATIONS.—

(1) IN GENERAL.—If a digital good or a digital service is sold to a customer and available for use by the customer in multiple locations simultaneously, the seller may determine the customer tax addresses using a reasonable and consistent method based on the addresses of use as provided by the customer and determined in agreement with the customer at the time of sale.

(2) DIRECT CUSTOMER PAYMENT.—

(A) ESTABLISHMENT OF DIRECT PAYMENT PROCEDURES.—Each State and local jurisdiction shall provide reasonable procedures that permit the direct payment by a qualified customer, as determined under procedures established by the State or local jurisdiction, of taxes that are on the sale of digital goods and digital services to multiple locations of the customer and that would, absent such procedures, be required or permitted by law to be collected from the customer by the seller.

(B) EFFECT OF CUSTOMER COMPLIANCE WITH DIRECT PAYMENT PROCEDURES.—When a qualified customer elects to pay tax directly under the procedures established under subparagraph (A), the seller shall—

(i) have no obligation to obtain the multiple customer tax addresses under subsection (a); and

(ii) not be liable for such tax, provided the seller follows the State and local procedures and maintains appropriate documentation in its books and records.

SEC. 205. TREATMENT OF BUNDLED TRANSACTIONS AND DIGITAL CODES.

(a) BUNDLED TRANSACTION.—If a charge for a distinct and identifiable digital good or a digital service is aggregated with and not separately stated from one or more charges for other distinct and identifiable goods or services, which may include other digital goods or digital services, and any part of the aggregation is subject to taxation, then the entire aggregation may be subject to taxation, except to the extent that the seller can identify, by reasonable and verifiable standards, one or more charges for the nontaxable goods or services from its books and records kept in the ordinary course of business.

(b) DIGITAL CODE.—The tax treatment of the sale of a digital code shall be the same as the tax treatment of the sale of the digital good or digital service to which the digital code relates.

(c) RULE OF CONSTRUCTION.—The sale of a digital code shall be considered the sale transaction for purposes of this title.

SEC. 206. NO INFERENCE.

(a) CUSTOMER LIABILITY.—Subject to the prohibition provided in section 202, nothing in this title modifies, impairs, supersedes, or authorizes the modification, impairment, or supersession of any law allowing a State or local jurisdiction to impose tax on and collect tax directly from a customer based upon use of a digital good or digital service in such State.

(b) NON-TAX MATTERS.—This title shall not be construed to apply in, or to affect, any non-tax regulatory matter or other context.

(c) STATE TAX MATTERS.—The definitions contained in this title are intended to be used with respect to interpreting this title. Nothing in this title shall prohibit a State or local jurisdiction from adopting different nomenclature to enforce the provisions set forth in this title.

SEC. 207. DEFINITIONS.

In this title, the following definitions shall apply:

(1) CUSTOMER.—The term ''customer'' means a person that purchases a digital good, digital service, or digital code.

(2) CUSTOMER TAX ADDRESS.—

(A) IN GENERAL.—The term ''customer tax address'' means—

(i) with respect to the sale of a digital good or digital service that is received by the customer at a business location of the seller, such business location;

(ii) if clause (i) does not apply and the primary use location of the digital good or digital service is known by the seller, such location;

(iii) if neither clause (i) nor clause (ii) applies, and if the location where the digital good or digital service is received by the customer, or by a donee of the customer that is identified by such customer, is known to the seller and maintained in the ordinary course of the seller's business, such location;

(iv) if none of clauses (i) through (iii) applies, the location indicated by an address for the customer that is available from the business records of the seller that are maintained in the ordinary course of the seller's business, when use of the address does not constitute bad faith;

(v) if none of clauses (i) through (iv) applies, the location indicated by an address for the customer obtained during the consummation of the sale, including the address of a customer's payment instrument, when use of this address does not constitute bad faith; or

(vi) if none of clauses (i) through (v) applies, including the circumstance in which the seller is without sufficient information to apply such paragraphs, the location from which the digital good was first available for transmission by the seller (disregarding for these purposes any location that merely provides for the digital transfer of the product sold), or from which the digital service was provided by the seller.

(B) EXCLUSION.—For purposes of this paragraph, the term ''location'' does not include the location of a server, machine, or device, including an intermediary server, that is used simply for routing or storage.

(3) DELIVERED OR TRANSFERRED ELECTRONICALLY; PROVIDED ELECTRONICALLY.—The term ''delivered or transferred electronically'' means the delivery or transfer by means other than tangible storage media, and the term ''provided electronically'' means the provision remotely via electronic means.

(4) DIGITAL CODE.—The term ''digital code'' means a code that conveys only the right to obtain a digital good or digital service without making further payment.

(5) DIGITAL GOOD.—The term ''digital good'' means any software or other good that is delivered or transferred electronically, including sounds, images, data, facts, or combinations thereof, maintained in digital format, where such good is the true object of the transaction, rather than the activity or service performed to create such good, and includes, as an incidental component, charges for the delivery or transfer of the digital good.

(6) DIGITAL SERVICE.—

(A) IN GENERAL.—The term ''digital service'' means any service that is provided electronically, including the provision of remote access to or use of a digital good, and includes, as an incidental component, charges for the electronic provision of the digital service to the customer.

(B) EXCEPTIONS.—The term ''digital service'' does not include a service that is predominantly attributable to the direct, contemporaneous expenditure of live human effort, skill, or expertise, a telecommunications service, an ancillary service, Internet access service, audio or video programming service, or a hotel intermediary service.

(C) CLARIFYING DEFINITIONS.—For purposes of subparagraph (B)—

(i) the term ''ancillary service'' means a service that is associated with or incidental to the provision of telecommunications services, including, but not limited to, detailed telecommunications billing, directory assistance, vertical service, and voice mail services;

(ii) the term ''audio or video programming service''—

(I) means programming provided by, or generally considered comparable to programming provided by, a radio or television broadcast station; and

(II) does not include interactive on-demand services, as defined in paragraph (12) of section 602 of the Communications Act of 1934 (47 U.S.C. 522(12)), pay-per-view services, or services generally considered comparable to such services regardless of the technology used to provide such services;

(iii) the term ''hotel intermediary service''—

(I) means a service provided by a person that facilitates the sale, use, or possession of a hotel room or other transient accommodation to the general public; and

(II) does not include the purchase of a digital service by a person who provides a hotel intermediary service or by a person who owns, operates, or manages hotel rooms or other transient accommodations;

(iv) the term ''Internet access service'' means a service that enables users to connect to the Internet, as defined in the Internet Tax Freedom Act (47 U.S.C. 151 note), to access content, information, or other services offered over the Internet; and

(v) the term ''telecommunications service''—

(I) means the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points;

(II) includes such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing, without regard to whether such service is referred to as voice over Internet protocol service; and

(III) does not include data processing and information services that allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a purchaser where such purchaser's primary purpose for the underlying transaction is the processed data or information.

(7) DISCRIMINATORY TAX.—The term ''discriminatory tax'' means any tax imposed by a State or local jurisdiction on digital goods or digital services that—

(A) is not generally imposed and legally collectible by such State or local jurisdiction on transactions involving similar property, goods, or services accomplished through other means;

(B) is not generally imposed and legally collectible at the same or higher rate by such State or local jurisdiction on transactions involving similar property, goods, or services accomplished through other means;

(C) imposes an obligation to collect or pay the tax on a person, other than the seller, than the State or local jurisdiction would impose in the case of transactions involving similar property, goods, or services accomplished through other means;

(D) establishes a classification of digital services or digital goods providers for purposes of establishing a higher tax rate to be imposed on such providers than the tax rate generally applied to providers of similar

property, goods, or services accomplished through other means; or

(E) does not provide a resale and component part exemption for the purchase of digital goods or digital services in a manner consistent with the State's resale and component part exemption applicable to the purchase of similar property, goods, or services accomplished through other means.

(8) MULTIPLE TAX.—

(A) IN GENERAL.—The term ''multiple tax'' means any tax that is imposed by one State, one or more of that State's local jurisdictions, or both on the same or essentially the same digital goods and digital services that is also subject to tax imposed by another State, one or more local jurisdictions in such other State (whether or not at the same rate or on the same basis), or both, without a credit for taxes paid in other jurisdictions.

(B) EXCEPTION.—The term ''multiple tax'' shall not include a tax imposed by a State and one or more political subdivisions thereof on the same digital goods and digital services or a tax on persons engaged in selling digital goods and digital services which also may have been subject to a sales or use tax thereon.

(9) PRIMARY USE LOCATION.—

(A) IN GENERAL.—The term ''primary use location'' means a street address representative of where the customer's use of a digital good or digital service will primarily occur, which shall be the residential street address or a business street address of the actual end user of the digital good or digital service, including, if applicable, the address of a donee of the customer that is designated by the customer.

(B) CUSTOMERS THAT ARE NOT INDIVIDUALS.—For the purpose of subparagraph (A), if the customer is not an individual, the primary use location is determined by the location of the customer's employees or equipment (machine or device) that make use of the digital good or digital service, but does not include the location of a person who uses the digital good or digital service as the purchaser of a separate good or service from the customer.

(10) SALE AND PURCHASE.—The terms ''sale'' and ''purchase'', and all variations thereof, shall include the provision, lease, rent, license, and corresponding variations thereof.

(11) SELLER.—

(A) IN GENERAL.—The term ''seller'' means a person making sales of digital goods or digital services.

(B) EXCEPTIONS.—A person that provides billing service or electronic delivery or transport service on behalf of another unrelated or unaffiliated person, with respect to the other person's sale of a digital good or digital service, shall not be treated as a seller of that digital good or digital service.

(C) RULE OF CONSTRUCTION.—Nothing in this paragraph shall preclude the person providing the billing service or electronic delivery or transport service from entering into a contract with the seller to assume the tax collection and remittance responsibilities of the seller.

(12) SEPARATE AND DISCRETE TRANSACTION.—The term ''separate and discrete transaction'' means a sale of a digital good, digital code, or a digital service sold in a single transaction which does not involve any additional charges or continued payment in order to maintain possession of the digital good or access to the digital service.

(13) STATE OR LOCAL JURISDICTION.—The term ''State or local jurisdiction'' means any of the several States, the District of Columbia, any territory or possession of the United States, a political subdivision of any State, territory, or possession, or any governmental entity or person acting on behalf of such State, territory, possession, or subdivision and with the authority to assess, impose, levy, or collect taxes.

(14) TAX.—

(A) IN GENERAL.—The term ''tax'' means any charge imposed by any State or local jurisdiction for the purpose of generating revenues for governmental purposes, including any tax, charge, or fee levied as a fixed charge or measured by gross amounts charged, regardless of whether such tax, charge, or fee is imposed on the seller or the customer and regardless of the terminology used to describe the tax, charge, or fee.

(B) EXCLUSIONS.—The term ''tax'' does not include an ad valorem tax, a tax on or measured by capital, a tax on or measured by net income, apportioned gross income, apportioned revenue, apportioned taxable margin, or apportioned gross receipts, or, a State or local jurisdiction business and occupation tax imposed on a broad range of business activity in a State that enacted a State tax on gross receipts after January 1, 1932, and before January 1, 1936.

SEC. 208. EFFECTIVE DATE; APPLICATION.

(a) GENERAL RULE.—This title shall take effect 60 days after the date of enactment of this title.

(b) EXCEPTIONS.—A State or Local jurisdiction shall have 2 years from the date of enactment of this title to modify any State or local tax statue enacted prior to date of enactment of this title to conform to the provisions set forth in sections 204 and 205 of this title.

(c) APPLICATION TO LIABILITIES AND PENDING CASES.—Nothing in this title shall affect liability for taxes accrued and enforced before the effective date of this title, or affect ongoing litigation relating to such taxes.

SEC. 209. SAVINGS PROVISION.

If any provision or part of this title is held to be invalid or unenforceable by a court of competent jurisdiction for any reason, such holding shall not affect the validity or enforceability of any other provision or part of this title unless such holding substantially limits or impairs the essential elements of this title, in which case this title shall be deemed invalid and of no legal effect as of the date that the judgment on such holding is final and no longer subject to appeal.

SA 779. Mr. HOEVEN (for himself and Ms. KLOBUCHAR) submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

SEC. 7. PREVENTION OF INCREASES IN FLIGHT DELAYS AND CANCELLATIONS.

(a) SHORT TITLE.—This section may be cited as the ''Dependable Air Service Act of 2013''.

(b) PREVENTION OF INCREASES REQUIRED.—The Secretary of Transportation shall ensure that flight delays and cancellations do not result from furloughs of employees of the Federal Aviation Administration implemented as a result of any rescission or reduction in funding for fiscal year 2013 provided for under—

(1) a sequestration order issued by the President pursuant to section 251A(7)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a(7)(A));

(2) section 3002 or 3004 of the Consolidated and Further Continuing Appropriations Act, 2013 (Public Law 113–6); or

(3) section 251 or 251A of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901 and 901a).

(c) FUNDING.—In carrying out subsection (b), the Secretary of Transportation may—

(1) use amounts available for the operations of the Federal Aviation Administration for fiscal year 2013 as of the day before the date of the enactment of this Act; or

(2) notwithstanding division G of the Consolidated and Further Continuing Appropriations Act, 2013 (Public Law 113–6), or a sequestration order issued by the President pursuant to section 251A(7)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a(7)(A))—

(A) increase the amount available for the operations of the Federal Aviation Administration for fiscal year 2013 by an amount the Secretary determines to be necessary to ensure that flight delays and cancellations do not result from the furloughs described in subsection (b); and

(B) reduce amounts made available for other programs of the Department of Transportation for fiscal year 2013 by an amount equal to the amount by which funding for the operations of the Federal Aviation Administration is increased under subparagraph (A).

SA 780. Mr. TOOMEY submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

On page 5, strike lines 4 through 7 and insert the following:

paragraph (H);

(iii) certification procedures for persons to be approved as certified software providers; and

(iv) remote sellers that collect and remit sales and use taxes under this Act with compensation in an amount that is equal to not less than—

(I) 3 percent of the sales and use taxes collected and remitted to such State during the 36-month period following the date that the exercise of authority under this Act commences; and

(II) 2 percent of the sales and use taxes collected and remitted to such State thereafter.

SA 781. Mr. ALEXANDER submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

Beginning on page 6, strike line 18 and all that follows through page 7, line 8, and insert the following:

(c) SMALL SELLER EXCEPTION.—

(1) IN GENERAL.—A State is authorized to require a remote seller to collect sales and use taxes under this Act only if the remote seller has gross annual receipts in total remote sales in the United States in the preceding calendar year exceeding the applicable amount (as determined under paragraph (2)). For purposes of determining whether the applicable amount in this subsection is met—

(A) the sales of all persons related within the meaning of subsections (b) and (c) of section 267 or section 707(b)(1) of the Internal Revenue Code of 1986 shall be aggregated; or

(B) persons with 1 or more ownership relationships shall also be aggregated if such relationships were designed with a principal purpose of avoiding the application of these rules.

(2) APPLICABLE AMOUNT.—For purposes of paragraph (1), the applicable amount shall be equal to—

(A) if the preceding calendar year is 2012, $1,500,000; and

(B) if the preceding calendar year is 2013 or any year thereafter, $1,000,000.

SA 782. Mr. VITTER (for himself and Mr. HELLER) submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. PARTICIPATION OF PRESIDENT, VICE PRESIDENT, MEMBERS OF CONGRESS, POLITICAL APPOINTEES, AND CONGRESSIONAL STAFF IN THE EXCHANGE.

(a) IN GENERAL.—Section 1312(d)(3)(D) of the Patient Protection and Affordable Care Act (42 U.S.C. 18032(d)(3)(D)) is amended to read as follows:

''(D) PRESIDENT, VICE PRESIDENT, POLITICAL APPOINTEES, MEMBERS OF CONGRESS, AND CONGRESSIONAL STAFF IN THE EXCHANGE.—

''(i) IN GENERAL.—Notwithstanding chapter 89 of title 5, United States Code, or any provision of this title the President, the Vice President, each political appointee, each Member of Congress, and each Congressional employee shall be treated as a qualified individual entitled to the right under this paragraph to enroll in a qualified health plan in the individual market offered through an Exchange in the State in which the individual resides.

''(ii) POLITICAL APPOINTEE.—In this subparagraph, the term 'political appointee' means any individual who—

''(I) is employed in a position described under sections 5312 through 5316 of title 5, United States Code, (relating to the Executive Schedule);

''(II) is a limited term appointee, limited emergency appointee, or noncareer appointee in the Senior Executive Service, as defined under paragraphs (5), (6), and (7), respectively, of section 3132(a) of title 5, United States Code; or

''(III) is employed in a position in the executive branch of the Government of a confidential or policy-determining character under schedule C of subpart C of part 213 of title 5 of the Code of Federal Regulations.

''(iii) CONGRESSIONAL EMPLOYEE.—In this subparagraph, the term 'Congressional employee' means an employee whose pay is disbursed by the Secretary of the Senate or the Chief Administrative Officer of the House of Representatives.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the Patient Protection and Affordable Care Act.

SA 783. Mr. MERKLEY submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

On page 7, between lines 8 and 9, insert the following:

(d) COMPENSATION FOR COMPLIANCE COSTS.—

(1) IN GENERAL.—In the case of a remote seller that collects and remits sales and use taxes to a State pursuant to the authority granted under this Act, such State shall fully reimburse the seller for any costs or expenses related to the collection and remittance of such taxes (as determined pursuant to paragraph (2)).

(2) DETERMINATION OF REIMBURSEMENT RATE.—For purposes of this subsection, the rate and method of reimbursement shall be determined by the Secretary of the Treasury, pursuant to such criteria as are determined appropriate by the Secretary.

SA 784. Mr. MERKLEY submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

On page 8, between lines 20 and 21, insert the following:

(g) LIMITATION ON PENALTIES.—

(1) IN GENERAL.—Notwithstanding any other provision of law, in the case of a remote seller that is required to collect and remit sales and use taxes to a State pursuant to the authority granted under this Act, a State may only bring an action against the remote seller pursuant to this Act for failure to properly collect and remit such taxes when due and for any interest due on such amounts.

SA 785. Mr. MERKLEY submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

On page 7, between lines 8 and 9, insert the following:

(d) COMPENSATION FOR COSTS RELATED TO AUDITS.—

(1) IN GENERAL.—In the case of a remote seller that collects and remits sales and use taxes to a State pursuant to the authority granted under this Act, the State shall fully reimburse the seller for any costs or expenses related to any audit by such State regarding the collection and remittance of such taxes (as determined pursuant to paragraph (2)), provided that the seller has not been determined to have knowingly violated the requirements under this Act.

(2) DETERMINATION OF REIMBURSEMENT AMOUNT.—For purposes of this subsection, the amount and method of reimbursement shall be determined by the Secretary of the Treasury, pursuant to such criteria as are determined appropriate by the Secretary.

SA 786. Mr. MERKLEY submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

On page 7, between lines 8 and 9, insert the following:

(d) AUDIT EXCEPTION.—

(1) IN GENERAL.—For purposes of the authority granted under subsections (a) and (b), a remote seller shall not be subject to an audit by a State regarding collection or remittance of sales and use taxes with respect to remote sales that are sourced to such State if the seller has been subject to an audit by any State pursuant to such authority during the preceding 24 months.

(2) DEFINITION.—For purposes of paragraph (1), the term ''non-sales tax state remote seller'' means a remote seller that is headquartered in and has a majority of its full-time employees located in a State that does not maintain a statewide sales tax or equivalent use tax.

SA 787. Mr. MERKLEY submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

SEC. 7. COMPLIANCE BY REMOTE SELLERS BASED OUTSIDE OF THE UNITED STATES.

(a) IN GENERAL.—Notwithstanding any other provision of law, the provisions of this Act shall not take effect for any non-sales tax state remote seller unless the Secretary of the Treasury has certified that the United States has entered into agreements with other nations that would require remote sellers based outside of the United States to collect and remit sales and use taxes with respect to remote sales sourced to a State, provided that such agreements impose such requirements on the predominant quantity of the cumulative total of such remote sales by such remote sellers within the United States.

SA 788. Ms. COLLINS (for herself and Mr. UDALL of Colorado) submitted an amendment intended to be proposed by her to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

SEC. 7. AUTHORIZATION TO TRANSFER CERTAIN FUNDS TO PREVENT FURLOUGHS BY THE FEDERAL AVIATION ADMINISTRATION.

(a) SHORT TITLE.—This section may be cited as the ''Reducing Flight Delays Act of 2013''.

(b) AUTHORIZATION OF TRANSFER.—Notwithstanding division G of the Consolidated and Further Continuing Appropriations Act, 2013 (Public Law 113–6), any other provision of law, or a sequestration order issued or to be issued by the President pursuant to section 251A(7)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a(7)(A)), the Secretary of Transportation may transfer during fiscal year 2013 an amount equal to the amount specified in subsection (d) to the appropriations account providing for the operations of the Federal Aviation Administration, for any activity or activities funded by that account, from—

(1) the amount made available for obligation in that fiscal year as discretionary grants-in-aid for airports pursuant to section 47117(f) of title 49, United States Code; or

(2) any other program or account of the Federal Aviation Administration.

(c) AVAILABILITY AND OBLIGATION OF TRANSFERRED AMOUNTS.—An amount transferred under subsection (b)(1) shall—

(1) be available immediately for obligation and expenditure as directly appropriated budget authority; and

(2) be deemed as obligated for grants-in-aid for airports under part B of subtitle VII of title 49, United States Code, for purposes of complying with the limitation on incurring obligations during that fiscal year under the heading ''GRANTS-IN-AID FOR AIRPORTS'' under title I of the Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, 2012 (division C of Public Law 112–55; 125 Stat. 647), and made applicable to fiscal year 2013 by division F of the Consolidated and Further Continuing Appropriations Act, 2013 (Public Law 113–6).

(d) AMOUNT SPECIFIED.—The amount specified in this subsection is the amount, not to exceed $253,000,000, that the Secretary of Transportation determines to be necessary—

(1) to prevent during fiscal year 2013 furloughs of employees of the Federal Aviation

Administration whom the Secretary determines are necessary for ensuring a safe and efficient air transportation system; and

(2) to continue during that fiscal year the operations of air traffic control towers that were operational as of January 1, 2013, under the contract tower program of the Federal Aviation Administration.

SA 789. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

SEC. 7. EFFECTIVE DATE.

This Act shall not take effect until the date on which the United States International Trade Commission determines, and reports to Congress, that the provisions of this Act will not injure remote sellers located in the United States as a result of the exclusion of remote sellers located outside of the United States from taxation pursuant to this Act.

SA 790. Mrs. McCASKILL (for herself and Ms. COLLINS) submitted an amendment intended to be proposed by her to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PROHIBITION ON BONUSES AND AWARDS.

(a) DEFINITIONS.—In this section—

(1) the terms ''agency'' and ''employee'' have the meanings given such terms in section 4501 of title 5, United States Code;

(2) the term ''bonus'' means—

(A) an award under subchapter I of chapter 45 of title 5, United States Code; and

(B) an award under section 5384 of title 5, United States Code; and

(3) the term ''sequestration period'' means a period beginning on the date on which a sequestration order is issued under section 251 or 251A of the Balanced Budget and Emergency Deficit Control Act (2 U.S.C. 901 and 901a) and ending on the last day of the fiscal year to which the sequestration order applies.

(b) PROHIBITION.—Notwithstanding any other provision of law, an agency may not award a bonus to an employee—

(1) during a sequestration period; or

(2) that relates to any period of service performed during a fiscal year during which a sequestration order is issued under section 251 or 251A of the Balanced Budget and Emergency Deficit Control Act (2 U.S.C. 901 and 901a).

SA 791. Mr. SANDERS submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. PROHIBITION ON ADMISSION TO THE UNITED STATES OF TAX EVADERS.

Section 212(d)(3)(A) of the Immigration and Nationality Act (8 U.S.C. 1182(d)(3)(A)) is amended—

(1) in clause (i), by striking ''and clauses (i) and (ii) of paragraph (3)(E)'' and inserting ''clauses (i) and (ii) of paragraph (3)(E), and paragraph (10)(E)''; and

(2) in clause (ii), by striking ''and clauses (i) and (ii) of paragraph (3)(E)'' and inserting ''clauses (i) and (ii) of paragraph (3)(E), and paragraph (10)(E)''.

SA 792. Mr. COATS (for Mr. PORTMAN (for himself, Mr. COATS, and Ms. AYOTTE)) submitted an amendment intended to be proposed by Mr. Coats to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

SEC. ___. REVENUE-NEUTRALITY LIMITATION.

(a) IN GENERAL.—No State shall be authorized to require sellers to collect and remit sales and use taxes with respect to remote sales sourced to that State under subsection (a) or (b) of section 2 unless such State has enacted into law a reduction in taxes by an amount not less than the net revenue collected and remitted to such State by reason of the authority granted under such subsections, as determined on an annual, biennial, or permanent basis.

(b) COMPLIANCE.—

(1) IN GENERAL.—The Governor of each State which exercises the authority granted under this Act shall certify in writing compliance with subsection (a) no later than 18 months after the State exercises the authority granted by this Act.

(2) NO JUDICIAL REVIEW.—The compliance of a State with subsection (a) shall not be subject to judicial review.

(c) NET REVENUE.—For purposes of subsection (a), the term ''net revenue'' means gross revenues reduced by the amount of any costs incurred in the collection of taxes on remote sales and related administrative costs.

SA 793. Mr. HOEVEN submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

SEC. 7. PREVENTION OF INCREASES IN FLIGHT DELAYS AND CANCELLATIONS; CONTINUED OPERATION OF CONTRACT TOWER PROGRAM.

(a) SHORT TITLE.—This section may be cited as the ''Dependable Air Service Act of 2013''.

(b) PREVENTION OF INCREASES REQUIRED.—The Secretary of Transportation shall ensure that flight delays and cancellations do not result from furloughs of employees of the Federal Aviation Administration implemented as a result of any rescission or reduction in funding for fiscal year 2013 provided for under—

(1) a sequestration order issued by the President pursuant to section 251A(7)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a(7)(A));

(2) section 3002 or 3004 of the Consolidated and Further Continuing Appropriations Act, 2013 (Public Law 113–6); or

(3) section 251 or 251A of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901 and 901a).

(c) FUNDING FOR PREVENTING FURLOUGHS.—In carrying out subsection (b), the Secretary of Transportation may—

(1) use amounts available for the operations of the Federal Aviation Administration for fiscal year 2013 as of the day before the date of the enactment of this Act; or

(2) notwithstanding division G of the Consolidated and Further Continuing Appropriations Act, 2013 (Public Law 113–6), or a sequestration order issued by the President pursuant to section 251A(7)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a(7)(A))—

(A) increase the amount available for the operations of the Federal Aviation Administration for fiscal year 2013 by an amount the Secretary determines to be necessary to ensure that flight delays and cancellations do not result from the furloughs described in subsection (b); and

(B) reduce amounts made available for other programs of the Department of Transportation for fiscal year 2013 by an amount equal to the amount by which funding for the operations of the Federal Aviation Administration is increased under subparagraph (A).

(d) ADDITIONAL AMOUNT FOR CONTRACT TOWER PROGRAM.—

(1) IN GENERAL.—There is appropriated to the Secretary of Transportation $130,000,000 for fiscal year 2013 for the contract tower program of the Federal Aviation Administration.

(2) ADDITIONAL AMOUNT.—The amount appropriated pursuant to paragraph (1) shall be in addition to amounts appropriated for the Federal Aviation Administration under title I of the Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, 2012 (division C of Public Law 112–55; 125 Stat. 641), as made available by section 1101(a)(7) of division F of the Consolidated and Further Continuing Appropriations Act, 2013 (Public Law 113–6).

(3) OFFSET.—Of amounts appropriated for fiscal years before fiscal year 2013 that remain available for obligation as of the date of the enactment of this Act and that are not designated an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985, the following amounts are rescinded from the following accounts:

(A) ''Department of Transportation, Federal Aviation Administration, Facilities and Equipment'', $23,861,002.

(B) ''Department of Transportation, Federal Aviation Administration, Research, Engineering, and Development'', $26,183,998.

SA 794. Mr. COATS (for himself, Mr. PORTMAN, and Ms. AYOTTE) submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

SEC. ___. REVENUE-NEUTRALITY LIMITATION.

(a) IN GENERAL.—No State shall be authorized to require sellers to collect and remit sales and use taxes with respect to remote sales sourced to that State under subsection (a) or (b) of section 2 unless such State has enacted into law a reduction in taxes by an amount not less than the net revenue collected and remitted to such State by reason of the authority granted under such subsections, as determined on an annual, biennial, or permanent basis.

(b) COMPLIANCE.—

(1) IN GENERAL.—The Governor of each State which exercises the authority granted under this Act shall certify in writing compliance with subsection (a) no later than 18 months after the State exercises the authority granted by this Act.

(2) NO JUDICIAL REVIEW.—The compliance of a State with subsection (a) shall not be subject to judicial review.

(c) NET REVENUE.—For purposes of subsection (a), the term ''net revenue'' means gross revenues reduced by the amount of any costs incurred in the collection of taxes on remote sales and related administrative costs.

SA 795. Mr. MERKLEY submitted an amendment intended to be proposed by him to the bill S. 743, to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes; which was ordered to lie on the table; as follows:

On page 8, between lines 20 and 21, insert the following:

(g) PREVENTING DISCRIMINATION IN COMPENSATION FOR COMPLIANCE COSTS.—

(1) IN GENERAL.—In the case of a State that provides reimbursement (other than through a State tax deduction for ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business) for expenses related to collection and remittance of sales and use taxes to sellers that are located within the State, such State shall provide an equivalent rate and method of reimbursement to any remote seller for expenses related to the collection and remittance of sales and use taxes on remote sales sourced to that State.

(2) ADMINISTRATION.—The Secretary of the Treasury may issue such regulations or guidance as may be necessary for the administration of the requirements described in paragraph (1).

NOTICES OF HEARINGS

Mr. President, I would like to announce that the Committee on Indian Affairs will meet during the session of the Senate on May 15, 2013, in room SD–628 of the Dirksen Senate Office Building, at 2:30 p.m., to conduct a hearing ''To Receive the Views and Priorities of Interior Secretary Jewell with Regard to Matters of Indian Affairs.''

Those wishing additional information may contact the Indian Affairs Committee at (202) 224–2251.

Mr. WYDEN. Mr. President, I would like to advise you that the Senate Committee on Energy and Natural Resources will hold a business meeting on Wednesday, May 8, 2013 at 11:30 a.m., in room 366 of the Dirksen Senate Office Building.

The purpose of the business meeting is to consider pending calendar business.

For further information, please contact Sam Fowler at (202) 224–7571 or Abigail Campbell at (202) 224–4905.

Mr. President, I would like to announce that the Committee on Indian Affairs will meet during the session of the Senate on May 8, 2013, in room SD–628 of the Dirksen Senate Office Building, at 2:30 p.m., to conduct a hearing to receive testimony on the following bills: S. 434, to authorize and implement the water rights compact among the Blackfeet Tribe of the Blackfeet Indian Reservation and the State of Montana, and for other purposes, and S. 611, to make a technical amendment to the T'uf Shur Bien Preservation Trust Area Act, and for other purposes.

Those wishing additional information may contact the Indian Affairs Committee at (202) 224–2251.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON ARMED SERVICES

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Armed Services be authorized to meet during the session of the Senate on April 25, 2013, at 8:30 a.m.

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

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be authorized to meet during the session of the Senate on April 25, 2013, at 10 a.m., in room SD–366 of the Dirksen Senate Office Building.

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

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be authorized to meet during the session of the Senate subcommittee hearing on April 25, 2013, at 2:30 p.m., in room SD–366 of the Dirksen Senate Office Building.

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

COMMITTEE ON THE JUDICIARY

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet during the session of the Senate, on April 25, 2013, at 9:30 a.m. in SD–226 of the Dirksen Senate Office Building, to conduct an executive business meeting.

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

SELECT COMMITTEE ON INTELLIGENCE

Mr. DURBIN. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on April 25, 2013, at 2:30 p.m.

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

SUBCOMMITTEE ON EAST ASIA AND PACIFIC AFFAIRS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on April 25, 2013, at 2 p.m., to hold a East Asia and Pacific Affairs subcommittee hearing entitled, ''Rebalance to Asia II: Security and Defense: Cooperation and Challenges.''

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

PRIVILEGES OF THE FLOOR

Mr. PAUL. Mr. President, I ask unanimous consent that Justin Hamilton, an intern in my office, and Steven Phan of the Sergeant at Arms' office be allowed the privileges of the floor for today's session and that Stephen Phan be allowed to stand next to me to interpret my remarks into American sign language.

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

EXECUTIVE SESSION

EXECUTIVE CALENDAR

Mr. REID. I ask unanimous consent the Senate proceed to executive session to consider nominations 24, 25, 61, and 89.

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

Mr. REID. I ask unanimous consent that the nominations be confirmed en bloc, the motion to reconsider be considered made and laid on the table, there be no intervening action or debate, and that no further motions be in order to any of the nominations, any statements be printed in the RECORD, and the President be immediately notified of the Senate's action, and the Senate then resume legislative session.

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

The nominations considered and confirmed are as follows:

DEPARTMENT OF THE TREASURY

Christopher J. Meade, of New York, to be General Counsel for the Department of the Treasury.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

William B. Schultz, of the District of Columbia, to be General Counsel of the Department of Health and Human Services.

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

Jenny R. Yang, of the District of Columbia, to be a Member of the Equal Employment Opportunity Commission for a term expiring July 1, 2017.

IN THE DEPARTMENT OF JUSTICE

Karol Virginia Mason, of Georgia, to be an Assistant Attorney General.

LEGISLATIVE SESSION

The PRESIDING OFFICER. The Senate will resume legislative session.

UNANIMOUS CONSENT AGREEMENT—EXECUTIVE CALENDAR

Mr. REID. Madam President, I ask unanimous consent that at a time to be determined by me, in consultation with Senator MCCONNELL, the Senate proceed to executive session to consider Calendar No. 42; there be 1 hour for debate equally divided in the usual form; that upon the use or yielding back of that time, the Senate proceed to vote with no intervening action or debate on the nomination; that the motion to reconsider be considered made and laid on the table, with no intervening action or debate, and no further motions be in order to the nomination; that any statements related to the nomination be printed in the RECORD, and that the President be immediately notified of the Senate's action, and the Senate then resume legislative session.

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