

recruitment and hiring by the Department of Veterans Affairs of health care workers that are undergoing separation from the Armed Forces, to create uniform credentialing standards for certain health care professionals of the Department, and for other purposes.

S. 2295

At the request of Mr. COTTON, the names of the Senator from Florida (Mr. RUBIO), the Senator from Kentucky (Mr. MCCONNELL) and the Senator from Kansas (Mr. ROBERTS) were added as cosponsors of S. 2295, a bill to extend the termination date for the authority to collect certain record and make permanent the authority for roving surveillance and to treat individual terrorist as agents of foreign powers under the Foreign Intelligence Surveillance Act of 1978 and for other purposes.

S. RES. 148

At the request of Mr. KIRK, the name of the Senator from Connecticut (Mr. MURPHY) was added as a cosponsor of S. Res. 148, a resolution condemning the Government of Iran's state-sponsored persecution of its Baha'i minority and its continued violation of the International Covenants on Human Rights.

AMENDMENT NO. 2811

At the request of Mrs. SHAHEEN, the names of the Senator from Connecticut (Mr. BLUMENTHAL), the Senator from Massachusetts (Mr. MARKEY), the Senator from Oregon (Mr. WYDEN) and the Senator from New York (Mrs. GILLIBRAND) were added as cosponsors of amendment No. 2811 proposed to H.R. 2297, an act to prevent Hizballah and associated entities from gaining access to international financial and other institutions, and for other purposes.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. CORNYN:

S. 2296. A bill to amend the Internal Revenue Code of 1986 to expand workplace health incentives by equalizing the tax consequences of employee athletic facility use; to the Committee on Finance.

Mr. CORNYN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 2296

*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 "Workforce Health Improvement Program Act of 2015".

#### SEC. 2. EMPLOYER-PROVIDED OFF-PREMISES ATHLETIC AND FITNESS FACILITY SERVICES.

(a) TREATMENT AS FRINGE BENEFIT.—Subparagraph (A) of section 132(j)(4) of the Internal Revenue Code of 1986 is amended to read as follows:

"(A) IN GENERAL.—Gross income shall not include—

"(i) the value of any on-premises athletic facility provided by an employer to the employees of the employer, and

"(ii) so much of the fees, dues, or other membership expenses paid by an employer on behalf of the employees of the employer for membership in or use of an athletic or fitness facility described in subparagraph (C) as does not exceed \$900 per year per employee on behalf of whom such amounts are paid."

(b) ATHLETIC OR FITNESS FACILITIES.—Paragraph (4) of section 132(j) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(C) ATHLETIC OR FITNESS FACILITY.—For purposes of subparagraph (A)(ii), an athletic or fitness facility described in this subparagraph is a facility—

"(i) which provides instruction in a program of physical exercise, offers facilities for the preservation, maintenance, encouragement, or development of physical fitness, or serves as the site of such a program of a State or local government,

"(ii) which is not a private club owned and operated by its members,

"(iii) which does not offer golf, hunting, sailing, or riding facilities,

"(iv) the health or fitness component of which is not incidental to its overall function and purpose, and

"(v) which is fully compliant with applicable Federal and State anti-discrimination laws."

(c) EXCLUSION APPLIES TO HIGHLY COMPENSATED EMPLOYEES ONLY IF NO DISCRIMINATION.—Paragraph (1) of section 132(j) of the Internal Revenue Code of 1986 is amended—

(1) by striking "Paragraphs (1) and (2) of subsection (a)" and inserting "Subsections (a)(1), (a)(2), and (j)(4)", and

(2) by striking "EXCLUSIONS UNDER SUBSECTION (A)(1) AND (2)" in the heading and inserting "CERTAIN EXCLUSIONS".

(d) EMPLOYER DEDUCTION.—

(1) IN GENERAL.—Paragraph (3) of section 274(a) of the Internal Revenue Code of 1986 is amended by adding at the end the following new sentence: "The preceding sentence shall not apply to amounts to which section 132(j)(4)(A)(ii) applies."

(2) CONFORMING AMENDMENT.—The last sentence of paragraph (4) of section 274(e) of such Code is amended by striking "subsection (a)(3)" and inserting "the first sentence of subsection (a)(3)".

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

#### SUBMITTED RESOLUTIONS

SENATE RESOLUTION 315—EXPRESSING SUPPORT FOR THE GOALS OF BOTH NATIONAL ADOPTION DAY AND NATIONAL ADOPTION MONTH BY PROMOTING NATIONAL AWARENESS OF ADOPTION AND THE CHILDREN AWAITING FAMILIES, CELEBRATING CHILDREN AND FAMILIES INVOLVED IN ADOPTION, AND ENCOURAGING THE PEOPLE OF THE UNITED STATES TO SECURE SAFETY, PERMANENCY, AND WELL-BEING FOR ALL CHILDREN

Mr. BLUNT (for himself, Ms. KLOBUCHAR, Mr. GRASSLEY, Mr. INHOFE, Mr. CASEY, Mr. BOOZMAN, Mrs. FEINSTEIN, Mr. THUNE, Ms. AYOTTE, Mr. COCHRAN, Mr. HATCH, Mr. PORTMAN, Mr. LANKFORD, Mr. MORAN, Mr. LEE, Mr. ENZI, Mr. ALEXANDER, Mr. MCCAIN, Mr.

WYDEN, Mr. WICKER, Mr. DAINES, Ms. HEITKAMP, Mr. FRANKEN, Mr. PETERS, Mr. KING, Mr. HOEVEN, Mrs. MURRAY, Mr. TILLIS, Mrs. ERNST, and Mr. SCOTT) submitted the following resolution; which was considered and agreed to:

S. RES. 315

Whereas there are millions of unparented children in the world, including 415,129 children in the foster care system in the United States, approximately 108,000 of whom are waiting for families to adopt them;

Whereas 62 percent of the children in foster care in the United States are age 10 or younger;

Whereas the average length of time a child spends in foster care is approximately 2 years;

Whereas for many foster children, the wait for a loving family in which the children are nurtured, comforted, and protected seems endless;

Whereas, in 2014, over 22,000 youth "aged out" of foster care by reaching adulthood without being placed in a permanent home;

Whereas every day, loving and nurturing families are strengthened and expanded when committed and dedicated individuals make an important difference in the life of a child through adoption;

Whereas a 2007 survey conducted by the Dave Thomas Foundation for Adoption demonstrated that although "Americans overwhelmingly support the concept of adoption, and in particular foster care adoption . . . foster care adoptions have not increased significantly over the past 5 years";

Whereas while 4 in 10 people of the United States have considered adoption, a majority of the people of the United States have misconceptions about the process of adopting children from foster care and the children who are eligible for adoption;

Whereas 50 percent of the people of the United States believe that children enter the foster care system because of juvenile delinquency when, in reality, the vast majority of children who have entered the foster care system were victims of neglect, abandonment, or abuse;

Whereas 39 percent of the people of the United States believe that foster care adoption is expensive when, in reality, there is no substantial cost for adopting from foster care and financial support is available to adoptive parents after the adoption is finalized;

Whereas family reunification, kinship care, and domestic and inter-county adoption promote permanency and stability to a far greater degree than long-term institutionalization and long-term, often disrupted, foster care;

Whereas both National Adoption Day and National Adoption Month occur in the month of November;

Whereas National Adoption Day is a collective national effort to find permanent, loving families for children in the foster care system;

Whereas, since the first National Adoption Day in 2000, nearly 54,500 children have joined permanent families during National Adoption Day;

Whereas, in 2014, nearly 400 events were held in the United States finalizing the adoptions of approximately 4,500 children from foster care;

Whereas the President traditionally issues an annual proclamation to declare the month of November as National Adoption Month; and

Whereas National Adoption Day is on November 21, 2015; Now, therefore, be it

*Resolved*, That the Senate—