Whereas, This plan would severely delay mail delivery; and
Whereas, The delay of mail would negatively affect residents, and local businesses and harm the community; and
Whereas, The closure is not in the public's best interest and depends on a degradation of service standards that would result in the virtual elimination of overnight mail delivery throughout the country; and
Whereas, To 39 USC 101(a), federal law stipulates: "The Postal Service shall have as its basic function the obligation to provide postal services to bind the Nation together through personal, educational, literary, and business correspondence of the people. It shall provide prompt, reliable, and efficient services to patrons to all areas and shall render postal service to all communities." Now, therefore, be it
Resolved, That copies of this resolution be transmitted to the President of the United States Senate, Speaker of the United States House of Representatives, and the members of the Michigan congressional delegation.

POM-365. A resolution adopted by the Senate of the State of Michigan memorializing the Congress of the United States to stop the U.S. Postal Service from closing and consolidating the mail processing and distribution center in Kingsford, Michigan; to the Committee on Homeland Security and Governmental Affairs.

SATESE RESOLUTION No. 192

Whereas, The United States Postal Service plans to close the mail processing center in Kingsford, Michigan, and consolidate services 100 miles away in Green Bay, Wisconsin. The closure is scheduled to take effect on January 5, 2015; and
Whereas, The consolidation will severely delay mail delivery and result in a degradation of postal service standards by virtually eliminating overnight first-class mail delivery in large portions of Michigan's Upper Peninsula. The Kingsford mail processing center is the only center serving the entire Upper Peninsula. The consolidation will require mail to travel up to 230 miles simply to process and sort mail to be delivered in a manner substantially affecting first-class mail delivery in large portions of Michigan's Upper Peninsula; and
Whereas, This consolidation is not in the public's best interest. For the past four years, the state of Michigan has looked to the Upper Peninsula and its natural resources as a means for sparking economic growth. This degradation of mail service sends negative messages to developers and investors. In addition, current Upper Peninsula business owners rely greatly on the U.S. Postal Service for their mail and shipping needs and expect delays will negatively affect these local businesses, particularly small businesses, and residents; and
Whereas, The inevitable delays in mail service will provide a growth counter to federal postal policy established by the U.S. Congress. Section 101 of the Postal Reorganization Act of 1970 stipulates: "The Postal Service shall have as its basic function the obligation to provide postal services to bind the Nation together through personal, educational, literary, and business correspondence of the people. It shall provide prompt, reliable, and efficient services to patrons in all areas and shall render postal services to all communities."

It is difficult to conceive how this closure meets the U.S. Postal Service's obligation to provide "prompt, reliable, and efficient services to patrons in all areas". Now, therefore, be it
Resolved, That copies of this resolution be transmitted to the President of the United States Senate, Speaker of the United States House of Representatives, the members of the Michigan congressional delegation, the Postmaster General of the United States, and the Office of the Governor.

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. LEVIN:
S. 3018. A bill to amend the Internal Revenue Code of 1986 to reform the rules relating to partnership audits and adjustments; to the Committee on Finance.

By Mr. LEVIN:
S. 3019. A bill to amend the War Powers Resolution Act to prohibit the use of military force against non-state actors; to the Committee on Foreign Relations.

By Mr. HARKIN:
S. 3020. A bill to establish the composition known as America the Beautiful as the national anthem; to the Committee on the Judiciary.

ADDITIONAL COSPONSORS

S. 1463

At the request of Ms. HIRONO, her name was added as a cosponsor of S. 1463, a bill to amend the Lacey Act Amendments of 1981 to prohibit importation, exportation, transportation, receipt, acquisition, and purchase in interstate or foreign commerce, or in a manner substantially affecting interstate or foreign commerce, of any live animal of any prohibited wildlife species.

S. 1469

At the request of Ms. CANTWELL, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 1469, a bill to designate a portion of the Arctic National Wildlife Refuge as wilderness.

S. 2644

At the request of Mr. PAUL, the name of the Senator from Maine (Mr. KING) was added as a cosponsor of S. 2644, a bill to restore the integrity of the Fifth Amendment to the Constitution of the United States, and for other purposes.

S. 2971

At the request of Mrs. SHAHEEN, the names of the Senator from Delaware (Mr. WARRIN), the Senator from Minnesota (Mr. FRANKEN), the Senator from West Virginia (Mr. MANCHIN) and the Senator from Louisiana (Ms. LANDRIEU) were added as cosponsors of S. 2971, a bill to promote energy efficiency, and for other purposes.

S. 3015

At the request of Ms. YOTTE, her name was added as a cosponsor of S. 3015, a bill to establish a rule of con-
fall by 22 percent. According to the GAO report, some of those partnerships have revenues totaling billions of dollars per year and now collectively hold more than $7.5 trillion in assets, but the IRS is auditing only a tiny fraction of those partnerships. The IRS audited less than 1 percent of large partnerships compared to 27 percent of C corporations. Put another way, a C corporation is 33 times more likely to face audit than a partnership.

A recent hearing by the Permanent Subcommittee on Investigations, which I chair, demonstrated the critical need to audit large partnerships for tax compliance and abusive tax schemes. Our July 2014 hearing presented a detailed case study of how two financial institutions developed a structured financial product known as a basket option and sold the product to 13 hedge funds that used the options to avoid billions of dollars in Federal taxes. The trading by those hedge funds was short-term, pass-through short-term transactions, many of which lasted only seconds. However, the hedge funds recast their short-term trading profits as long-term option profits, and claimed the profits were subject to a lower capital gains tax rate rather than the ordinary income tax rate that would otherwise apply to hedge fund investors engaged in daily trading. One hedge fund used its basket options to avoid an estimated $6 billion in taxes. Those types of abusive tax practices illustrate why large partnerships like hedge funds need to be audited by the IRS just as much as large corporations.

During its review, GAO found that large partnerships are often so complex that the IRS can’t audit them effectively. GAO reported that some partnerships have 100,000 or more partners arranged in multiple tiers, and some of those partners may not be people or corporations, but pass-through entities—essentially, partnerships within partnerships. Some are publicly traded partnerships, which means their partners can change on a daily basis. One IRS official told GAO that there were more than 1,000 partnerships with more than a million partners in 2012.

GAO also found obstacles in the law. The Tax Equity and Fiscal Responsibility Act, TEFRA, now 3 decades-old, was enacted at a time when many partnerships were very different than partnerships today. Some partnerships are designed to avoid IRS oversight. Specifically, partnerships are subject to routine audits by the IRS and eliminate audit red tape that currently impedes IRS oversight. Specifically, TEFRA would reform audit procedures imposed by the 1982 Tax Equity and Fiscal Responsibility Act, TEFRA, which are now outdated and contribute to the low audit rate for large partnerships. The bill mirrors the same provision addressing this issue in the larger tax reform bill developed by Congressman David Camp.

Summary of the Partnership Auditing Fairness Act

The Partnership Auditing Fairness Act would ensure that large-for-profit partnerships, like other large profitable businesses, are subject to routine audits by the IRS and eliminate audit red tape that currently impedes IRS oversight. Specifically, TEFRA would reform audit procedures imposed by the 1982 Tax Equity and Fiscal Responsibility Act, TEFRA, which are now outdated and contribute to the low audit rate for large partnerships. The bill mirrors the same provision addressing this issue in the larger tax reform bill developed by Congressman David Camp.

Key provisions of the bill would:

- Apply streamlined audit rules to all partnerships, but allow partnerships with 100 or fewer partners, other than partners that are C corporations, to be audited under the TEFRA procedures.
- Simplify partnership audit participation by having partnerships act through a designated partnership representative.
- Simplify audit notification and administrative procedures by repealing the TEFRA and Electing Large Partnership requirement that the IRS notify all partners prior to initiating an audit.
- Streamline audit adjustments by authorizing the IRS to make adjustments at the partnership level and apply the adjustments to the tax year in which the adjustments are finalized, rather than to the tax years under audit.
- Streamline tax return filing by enabling partnerships to include audit adjustments on their current tax returns for the year in which the adjustments are finalized, instead of having to amend prior-year returns.
- Eliminate the TEFRA problem of having to find and separately collect any tax due from each affected partner by instead collecting the tax at the partnership level.
- Allow partnerships to use administrative procedures to request reconsideration of a proposed under payment of tax by submitting tax returns for individual partners and paying any tax due, retaining the ability to contest all audit results in court.

By Mr. Levin:

S. 3019. A bill to amend the War Powers Resolution to provide for the use of military force against non-state actors; to the Committee on Foreign Relations.

Mr. LEVIN. Mr. President, when the War Powers Resolution was passed over a Presidential veto in 1973, its supporters expected that the War Powers Resolution would ensure that a national dialogue takes place before the employment of the U.S. Armed Forces in hostilities. The President—then President Nixon—was concerned that the War Powers Resolution’s termination of certain authorities after 60 days unless extended by Congress would create unpredictably in U.S. foreign policy.

The War Powers Resolution, as a practical matter, has not been effective. Every subsequent President since
President Nixon has viewed the War Powers Resolution as an unconstitutional impingement on the President’s powers as Commander in Chief. So the 60-day trigger in the Act has never been used to terminate hostilities, and the national dialogue envisioned by the authors of the Resolution has failed to come about.

I have a proposal to amend the War Powers Act in those instances where nonstate actors are the target. We are the target of them. They must become and should become the target for us to try to deter and respond to them when they attack us and try to terrorize us.

I have introduced a bill today with a suggested amendment to the War Powers Act. When the War Powers Resolution was passed over a Presidential veto in 1973, its supporters expected that the War Powers Resolution would ensure that a national dialogue takes place before the employment of the U.S. Armed Forces in hostilities.

The President, on the other hand, argued that the enactment of the legislation “would seriously undermine this Nation’s ability to act decisively and convincingly in times of international crisis.” In his veto message, President Nixon said: “As a result, the confidence of our allies in our ability to assist them could be diminished and the respect of our adversaries for our deterrent posture could decline. A permanent and substantial element of unpredictability would be injected into the world’s assessment of American behavior, further increasing the likelihood of miscalculation and war.”

The President was particularly concerned that the War Powers Resolution’s termination of certain authorities after 60 days unless extended by Congress would create unpredictability in U.S. foreign policy. The War Powers Resolution requires the President to consult in every possible instance prior to involving U.S. Armed Forces into hostilities and to report to Congress within 48 hours when, absent a declaration of war, U.S. Armed Forces are introduced into “hostilities or . . . situations where imminent involvement in hostilities is clearly indicated by the circumstances.” After this report is submitted, the resolution requires that U.S. troops be withdrawn at the end of 60 days, unless Congress authorizes continued involvement by passing a declaration of war or some other specific authorization for continued U.S. involvement in such hostilities.

Every subsequent President has viewed the War Powers Resolution as an unconstitutional impingement on the President’s powers as Commander in Chief. As a result, the 60-day trigger in the Act has never been used to terminate hostilities, and the national dialogue envisioned by the authors of the Resolution has failed to come about.

At this very moment, our troops have been engaged in hostilities in Iraq and Syria for more than 60 days, with the execution of an authorizing resolution by Congress. Some believe that the continuing hostilities are a violation of the War Powers Resolution. Others argue that the War Powers Resolution has not been triggered, because the 60-day clock can be justified under earlier authorizations.

Either way, it is clear that the 60-day limitation in the resolution has no more force and effect in the case of the battle against ISIS than it did in earlier actions in Bosnia, Kosovo, and elsewhere.

I believe that the War Powers Resolution needs to be modernized to make it more relevant to the situations our military is likely to face in the 21st century—in particular, the ongoing struggle against new and evolving terrorist groups.

Today, I filed a bill that would amend the War Powers Resolution to authorize the President to use U.S. Armed Forces against non-state actors like ISIS, where he judges it necessary to address a continuing and imminent threat to the United States, subject to a resolution of disapproval. I believe that this approach would provide for a national dialogue on the use of military force with respect to non-state actors like ISIS, while avoiding the dead end provided unworkable requirement of the current law. A resolution of disapproval under the War Powers Resolution would allow the President to take decisive action to address imminent terrorist threats, while reserving a clear role for Congress through a resolution of disapproval. I believe that this approach would provide for a national dialogue on the use of military force with respect to non-state actors like ISIS, while avoiding the dead end provided unworkable requirement of the current law. A resolution of disapproval under the War Powers Resolution would allow the President to take decisive action to address imminent terrorist threats, while reserving a clear role for Congress through a resolution of disapproval.

My amendment would provide that the authority to use U.S. Armed Forces against non-state actors would terminate after 60 days unless either: 1) the President’s actions are based on a law providing for the use of military force against a non-state actor; or 2) the President notifies Congress that continued military force is necessary because the non-state actor poses a “continuing and imminent threat” to the United States or U.S. persons, and Congress does not enact a joint resolution of disapproval under expedited procedures.

Expeditio procedures under the War Powers Resolution would ensure that Congress considers the issue. Under these procedures, if a resolution of disapproval under this manner by a majority of the Senate, the Senate Foreign Relations Committee would have 15 calendar days to report the resolution or be discharged. The Senate would then have 3 days to consider the Resolution, with a vote by all 100 Senators, proponents and opponents of the measure.

As with any joint resolution, the measure could be vetoed, and such a veto would be subject to an override vote in Congress.

I believe this approach would provide greater clarity for the Executive and Legislative branches and I hope a future Senate will consider it.

By Mr. HARKIN: S. 3020. A bill to establish the composition known as America the Beautiful as the national anthem; to the Committee on the Judiciary.

Mr. HARKIN. Mr. President, today I am introducing our latest bill as a United States Senator. It is on an issue I have long wanted to tackle, changing our national anthem to one I believe is more representative of the amazing country and people of the United States of America. I believe that from its very first line, “Oh beautiful for spacious skies” America the Beautiful captures the spirit of our democracy and our shared commitment to liberty and freedom far better than our current anthem.

Now some might say but the Star-Spangled Banner has always been our national anthem, but that’s not true. In fact its only been the anthem since 1931, and the current song, only the Star-Spangled Banner, America the Beautiful has ever been used during the last 100 years. It first became popular with the military, particularly the Navy.

But the bottom line is that the Star-Spangled Banner celebrates not just the amazing geography and population of our country—from amber waves of grain to purple mountains—from sea to shining sea, but also captures something of our national spirit when we sing “A thoroughfare of liberty, across the wilderness.”

Moreover, unlike the Star Spangled Banner, America the Beautiful, like our coins, like our daily invocation here in the Senate acknowledges a higher power and calls upon god to guide us, to shed grace upon us while celebrating the heroes of those who have sacrificed their lives to create and preserve our democracy.

I am well aware that this legislation to redesignate the national anthem to “America the Beautiful” is not going to pass today, one of my final days in the Senate, but I would ask those who follow me to keep in mind the importance of symbols like the national anthem in reminding us what is great about this country—equality of opportunity, geographic diversity and majesty, shared commitment to individual liberty—and give serious thought to this proposal.

America the Beautiful is an anthem that far better embodies both the land and the principles that are the unifying beliefs of our democracy and for which we all stand together: freedom, liberty, and progress. For these reasons I believe that “America the Beautiful” should replace “The Star-Spangled Banner” as the national anthem and I hope that my colleagues will come to share this view.
AMENDMENTS SUBMITTED AND PROPOSED

SA 4121. Mr. FLAKE (for himself, Mr. ALEXANDER, Mr. McCAIN, and Mr. TOOMEY) submitted an amendment intended to be proposed by him to the bill H.R. 5771, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions and make technical corrections, to amend the Internal Revenue Code of 1986 to provide for the tax treatment of ABLE accounts established under State programs for the care of family members with disabilities, and for other purposes; which was ordered to lie on the table.

SA 4123. Mr. PRYOR (for Mr. BARRASSO) submitted an amendment to the bill S. 684, to amend the Mni Wiconi Project Act of 1988 to facilitate completion of the Mni Wiconi Rural Water Supply System, and for other purposes.

SA 4124. Mr. PRYOR (for Mr. BROWN (for himself and Mr. PORTMAN)) proposed an amendment to the resolution S. Res. 564, honoring conservation on the centennial of the passenger pigeon extinction; as follows:

In the resolving clause, insert “balanced and responsible” before “conservation”.

SA 4125. Mr. PRYOR (for Mr. BROWN (for himself and Mr. PORTMAN)) proposed an amendment to the resolution S. Res. 564, honoring conservation on the centennial of the passenger pigeon extinction; as follows:

Strike the first whereas clause of the preamble.

In the third whereas clause of the preamble, strike “as a cautionary tale and raise awareness of current issues related to human-caused extinction,” and insert “to encourage communities to”.

SA 4126. Mr. PRYOR (for Mr. BROWN) proposed an amendment to the resolution S. Res. 226, celebrating the 100th anniversary of the birth of James Cleveland “Jesse” Owens and honoring him for his accomplishments and steadfast commitment to promoting the civil rights of all people.

TEXT OF AMENDMENTS

SA 4121. Mr. FLAKE (for himself, Mr. ALEXANDER, Mr. McCAIN, and Mr. TOOMEY) submitted an amendment intended to be proposed by him to the bill H.R. 5771, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions and make technical corrections, to amend the Internal Revenue Code of 1986 to provide for the tax treatment of ABLE accounts established under State programs for the care of family members with disabilities, and for other purposes; which was ordered to lie on the table; as follows:

Strike section 155.

SA 4122. Mr. PRYOR (for Mr. JOHNSON of South Dakota) proposed an amendment to the bill S. 684, to amend the Mni Wiconi Project Act of 1988 to facilitate completion of the Mni Wiconi Rural Water Supply System, and for other purposes; as follows:

At the end of the bill, add the following:

SEC. 155. OFFSET.

Notwithstanding any other provision of law, in the case of the project authorized by section 1617 of the Reclamation Projects Authorization and Adjustment Act of 1992 (43 U.S.C. 390h–12c), the maximum amount of the Federal share of the cost of the project under section 1617(d)(1) of that Act (43 U.S.C. 390h–13(d)(1)) otherwise available as of the date of enactment of this Act shall be reduced by $15,000,000.

SA 4123. Mr. PRYOR (for Mr. BARRASSO) proposed an amendment to the bill S. 1800, to amend the Mni Wiconi Project Act of 1988 to facilitate completion of the Mni Wiconi Rural Water Supply System, and for other purposes.

SA 4124. Mr. PRYOR (for Mr. BROWN (for himself and Mr. PORTMAN)) proposed an amendment to the resolution S. Res. 564, honoring conservation on the centennial of the passenger pigeon extinction; as follows:

In the resolving clause, insert “balanced and responsible” before “conservation”.

SA 4125. Mr. PRYOR (for Mr. BROWN (for himself and Mr. PORTMAN)) proposed an amendment to the resolution S. Res. 564, honoring conservation on the centennial of the passenger pigeon extinction; as follows:

Strike the first whereas clause of the preamble.

In the third whereas clause of the preamble, strike “as a cautionary tale and raise awareness of current issues related to human-caused extinction,” and insert “to encourage communities to”.

SA 4126. Mr. PRYOR (for Mr. BROWN) proposed an amendment to the resolution S. Res. 226, celebrating the 100th anniversary of the birth of James Cleveland “Jesse” Owens and honoring him for his accomplishments and steadfast commitment to promoting the civil rights of all people.

There being no objection, the Senate proceeded to consider the bill.

Mr. PRYOR. I ask unanimous consent that the bill be read three times and passed, and the motion to reconsider be considered made and laid upon the table with no intervening action or debate.

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

The bill (H.R. 3608) was ordered to a third reading, was read the third time, and passed.

FATHER RICHARD MARQUESS-BARRY POST OFFICE BUILDING

Mr. PRYOR. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of H.R. 4030.

The PRESIDING OFFICER. The clerk will report the bill by title.

The assistant legislative clerk read as follows:

A bill (H.R. 4030) to designate the facility of the United States Postal Service located at 18640 NW 2nd Avenue in Miami, Florida, as the “Father Richard Marquez-Barry Post Office Building.”

There being no objection, the Senate proceeded to consider the bill.

Mr. PRYOR. I ask unanimous consent that the bill be read a third time and passed and the motion to reconsider be considered made and laid upon the table with no intervening action or debate.

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

The bill (H.R. 4030) was ordered to a third reading, was read the third time, and passed.

MNI WICONI PROJECT ACT

AMENDMENTS OF 2013

BUREAU OF RECLAMATION TRANSPARENCY ACT

Mr. PRYOR. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of the following bills en bloc: Calendar No. 131, S. 684; and Calendar No. 513, S. 1800.

The PRESIDING OFFICER. The clerk will report the bills by title en bloc.

The assistant legislative clerk read as follows:

A bill (S. 684) to amend the Mni Wiconi Project Act of 1988 to facilitate completion of the Mni Wiconi Rural Water Supply System, and for other purposes.

The assistant legislative clerk read as follows:

A bill (H.R. 3608) to amend the Act of October 19, 1973, concerning taxable income to members of the Grand Portage Band of Lake Superior Chippewa Indians.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,