

S. 779. A bill to end offshore corporate tax avoidance, and for other purposes; to the Committee on Finance.

By Mr. WHITEHOUSE (for himself and Mr. VAN HOLLEN):

S. 780. A bill to amend the Internal Revenue Code of 1986 to provide for current year inclusion of net CFC tested income, and for other purposes; to the Committee on Finance.

By Ms. BALDWIN (for herself, Ms. WARREN, Mr. MERKLEY, Ms. DUCKWORTH, Mr. KAINE, Mr. REED, Mr. BLUMENTHAL, Mrs. GILLIBRAND, Mr. WHITEHOUSE, Mrs. FEINSTEIN, Mr. VAN HOLLEN, Ms. KLOBUCHAR, Mr. BOOKER, and Ms. HIRONO):

S. 781. A bill to amend the Internal Revenue Code of 1986 to provide for the proper tax treatment of personal service income earned in pass-thru entities; to the Committee on Finance.

By Ms. STABENOW (for herself and Mr. BARRASSO):

S. 782. A bill to amend title XVIII of the Social Security Act to improve access to mental health services under the Medicare program; to the Committee on Finance.

By Mr. DURBIN (for himself, Mr. MARKEY, Ms. HIRONO, Mr. BLUMENTHAL, and Mrs. GILLIBRAND):

S. 783. A bill to amend the Children's Online Privacy Protection Act of 1998 to give Americans the option to delete personal information collected by internet operators as a result of the person's internet activity prior to age 13; to the Committee on Commerce, Science, and Transportation.

By Ms. KLOBUCHAR (for herself and Ms. COLLINS):

S. 784. A bill to amend the Elementary and Secondary Education Act of 1965 to expand the military student identifier program to cover students with a parent who serves in the reserve component of the Armed Forces; to the Committee on Health, Education, Labor, and Pensions.

By Mr. TESTER (for himself, Mr. MORAN, Ms. BALDWIN, Ms. STABENOW, Mr. KAINE, Mr. MARKEY, Ms. SINEA, Ms. HIRONO, Mr. DURBIN, Mr. CASEY, Ms. HARRIS, Mr. UDALL, Mr. BLUMENTHAL, Mr. MURPHY, Mr. WARNER, Mrs. MURRAY, Mrs. FEINSTEIN, Mr. MENENDEZ, Mr. BOOKER, Ms. SMITH, Mr. MANCHIN, Ms. KLOBUCHAR, Mr. SANDERS, and Ms. DUCKWORTH):

S. 785. A bill to improve mental health care provided by the Department of Veterans Affairs, and for other purposes; to the Committee on Veterans' Affairs.

By Mr. WARNER (for himself, Mr. MORAN, Mrs. CAPITO, and Mr. CASEY):

S. 786. A bill to amend the Internal Revenue Code of 1986 to establish a new tax credit and grant program to stimulate investment and healthy nutrition options in food deserts, and for other purposes; to the Committee on Finance.

By Ms. WARREN (for herself, Mrs. GILLIBRAND, and Mr. MARKEY):

S. 787. A bill to make housing more affordable, and for other purposes; to the Committee on Finance.

By Mr. MERKLEY (for himself, Ms. COLLINS, Ms. BALDWIN, Mr. BOOKER, Mr. MARKEY, Mr. JONES, Mr. WHITEHOUSE, Mr. BLUMENTHAL, Mr. LEAHY, Ms. HARRIS, Ms. CANTWELL, Mr. VAN HOLLEN, Ms. STABENOW, Mrs. MURRAY, Ms. WARREN, Mr. WYDEN, Ms. CORTEZ MASTO, Ms. KLOBUCHAR, Mr. CARDIN, Ms. ROSEN, Mr. CASEY, Mr. SANDERS, Mr. PETERS, Mr. BROWN, Mr. MENENDEZ, Ms. SMITH, Mr. REED, Mrs. SHAHEEN, Mr. COONS, Mr. KAINE, Mr. HEINRICH, Ms. HASSAN, Mr. BENNET, Mr. MURPHY, Mr. CARPER, Mr.

UDALL, Mr. TESTER, Mr. DURBIN, Mrs. FEINSTEIN, Mrs. GILLIBRAND, Mr. SCHATZ, Ms. DUCKWORTH, Mr. KING, Mr. WARNER, Ms. HIRONO, Mr. SCHUMER, and Ms. SINEA):

S. 788. A bill to prohibit discrimination on the basis of sex, gender identity, and sexual orientation, and for other purposes; to the Committee on the Judiciary.

By Mrs. MURRAY (for herself and Mr. PORTMAN):

S. 789. A bill to amend the Higher Education Act of 1965 to improve the financial aid process for homeless and foster care youth; to the Committee on Health, Education, Labor, and Pensions.

By Mr. GRAHAM (for himself, Mr. BURR, and Mr. TILLIS):

S. 790. A bill to clarify certain provisions of Public Law 103-116, the Catawba Indian Tribe of South Carolina Land Claims Settlement Act of 1993, and for other purposes; to the Committee on Indian Affairs.

By Mr. DURBIN (for himself, Mr. TESTER, Mr. VAN HOLLEN, Mr. BENNET, Mr. BLUMENTHAL, Mr. MERKLEY, Mr. PETERS, Mr. JONES, Mr. BROWN, Ms. STABENOW, Ms. HARRIS, Ms. KLOBUCHAR, Mr. UDALL, Ms. DUCKWORTH, and Mr. WYDEN):

S. 791. A bill to amend title 38, United States Code, to provide for clarification regarding the children to whom entitlement to educational assistance may be transferred under the Post-9/11 Educational Assistance Program, and for other purposes; to the Committee on Veterans' Affairs.

#### SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. BURR (for himself, Mr. TILLIS, and Mr. PAUL):

S. Res. 108. A resolution honoring the life, accomplishments, and legacy of Representative Walter Beamon Jones, Jr.; considered and agreed to.

#### ADDITIONAL COSPONSORS

S. 25

At the request of Mr. CRUZ, the name of the Senator from Alaska (Mr. SULLIVAN) was added as a cosponsor of S. 25, a bill to reserve any amounts forfeited to the United States Government as a result of the criminal prosecution of Joaquin Archivaldo Guzman Loera (commonly known as "El Chapo"), or of other felony convictions involving the transportation of controlled substances into the United States, for security measures along the Southern border, including the completion of a border wall.

S. 62

At the request of Ms. KLOBUCHAR, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. 62, a bill to amend title XVIII of the Social Security Act to allow the Secretary of Health and Human Services to negotiate fair prescription drug prices under part D of the Medicare program.

S. 106

At the request of Mr. BLUNT, the names of the Senator from Ohio (Mr. PORTMAN) and the Senator from Rhode

Island (Mr. WHITEHOUSE) were added as cosponsors of S. 106, a bill to reauthorize and extend funding for community health centers and the National Health Service Corps.

S. 107

At the request of Mr. RUBIO, the name of the Senator from California (Ms. HARRIS) was added as a cosponsor of S. 107, a bill to provide any State with a child welfare demonstration project that is scheduled to terminate at the end of fiscal year 2019 the option to extend the project for up to 2 additional years.

S. 133

At the request of Ms. MURKOWSKI, the names of the Senator from Missouri (Mr. BLUNT), the Senator from South Dakota (Mr. ROUNDS), the Senator from Oklahoma (Mr. INHOFE) and the Senator from Arkansas (Mr. BOOZMAN) were added as cosponsors of S. 133, a bill to award a Congressional Gold Medal, collectively, to the United States merchant mariners of World War II, in recognition of their dedicated and vital service during World War II.

S. 201

At the request of Mr. MENENDEZ, the name of the Senator from Illinois (Ms. DUCKWORTH) was added as a cosponsor of S. 201, a bill to amend title 13, United States Code, to make clear that each decennial census, as required for the apportionment of Representatives in Congress among the several States, shall tabulate the total number of persons in each State, and to provide that no information regarding United States citizenship or immigration status may be elicited in any such census.

S. 215

At the request of Mr. THUNE, the name of the Senator from Indiana (Mr. BRAUN) was added as a cosponsor of S. 215, a bill to amend the Internal Revenue Code of 1986 to repeal the estate and generation-skipping transfer taxes, and for other purposes.

S. 323

At the request of Mrs. MURRAY, the names of the Senator from Iowa (Mr. GRASSLEY), the Senator from Rhode Island (Mr. REED), the Senator from Minnesota (Ms. SMITH), the Senator from Rhode Island (Mr. WHITEHOUSE), the Senator from Alabama (Mr. JONES), the Senator from Delaware (Mr. COONS), the Senator from New Jersey (Mr. MENENDEZ), the Senator from Connecticut (Mr. BLUMENTHAL) and the Senator from New Jersey (Mr. BOOKER) were added as cosponsors of S. 323, a bill to direct the Secretary of Education to establish the Recognition Inspiring School Employees (RISE) Program recognizing excellence exhibited by classified school employees providing services to students in pre-kindergarten through high school.

S. 362

At the request of Mr. WYDEN, the names of the Senator from New Jersey (Mr. BOOKER), the Senator from Arizona (Ms. MCSALLY) and the Senator

from New Mexico (Mr. UDALL) were added as cosponsors of S. 362, a bill to amend the Internal Revenue Code of 1986 to reform taxation of alcoholic beverages.

S. 450

At the request of Mr. GARDNER, the name of the Senator from Montana (Mr. DAINES) was added as a cosponsor of S. 450, a bill to require the Secretary of Veterans Affairs to carry out a pilot program to expedite the onboarding process for new medical providers of the Department of Veterans Affairs, to reduce the duration of the hiring process for such medical providers, and for other purposes.

S. 504

At the request of Ms. SINEMA, the names of the Senator from Minnesota (Ms. KLOBUCHAR), the Senator from New Hampshire (Mrs. SHAHEEN) and the Senator from Minnesota (Ms. SMITH) were added as cosponsors of S. 504, a bill to amend title 36, United States Code, to authorize The American Legion to determine the requirements for membership in The American Legion, and for other purposes.

S. 518

At the request of Ms. CANTWELL, the names of the Senator from New York (Mr. SCHUMER) and the Senator from Minnesota (Ms. SMITH) were added as cosponsors of S. 518, a bill to amend title XVIII of the Social Security Act to provide for Medicare coverage of certain lymphedema compression treatment items as items of durable medical equipment.

S. 521

At the request of Mr. BROWN, the name of the Senator from California (Ms. HARRIS) was added as a cosponsor of S. 521, a bill to amend title II of the Social Security Act to repeal the Government pension offset and windfall elimination provisions.

S. 537

At the request of Ms. ROSEN, the names of the Senator from Montana (Mr. DAINES) and the Senator from Nevada (Ms. CORTEZ MASTO) were added as cosponsors of S. 537, a bill to amend the Internal Revenue Code of 1986 to provide the work opportunity tax credit with respect to hiring veterans who are receiving educational assistance under laws administered by the Secretary of Veterans Affairs or Defense.

S. 546

At the request of Mrs. GILLIBRAND, the names of the Senator from Maine (Mr. KING) and the Senator from Arizona (Ms. SINEMA) were added as cosponsors of S. 546, a bill to extend authorization for the September 11th Victim Compensation Fund of 2001 through fiscal year 2090, and for other purposes.

S. 589

At the request of Mr. LANKFORD, the name of the Senator from Iowa (Ms. ERNST) was added as a cosponsor of S. 589, a bill to provide for a period of continuing appropriations in the event of a

lapse in appropriations under the normal appropriations process, and establish procedures and consequences in the event of a failure to complete regular appropriations.

S. 592

At the request of Mr. REED, the names of the Senator from North Dakota (Mr. CRAMER) and the Senator from Nevada (Ms. CORTEZ MASTO) were added as cosponsors of S. 592, a bill to amend the Securities and Exchange Act of 1934 to promote transparency in the oversight of cybersecurity risks at publicly traded companies.

S. 598

At the request of Mr. PETERS, the names of the Senator from New Hampshire (Mrs. SHAHEEN) and the Senator from Massachusetts (Ms. WARREN) were added as cosponsors of S. 598, a bill to amend title 38, United States Code, to increase certain funeral benefits for veterans, and for other purposes.

S. 611

At the request of Mr. SANDERS, the name of the Senator from Connecticut (Mr. BLUMENTHAL) was added as a cosponsor of S. 611, a bill to provide adequate funding for water and sewer infrastructure, and for other purposes.

S. 622

At the request of Mr. JONES, the names of the Senator from Illinois (Mr. DURBIN), the Senator from South Dakota (Mr. ROUNDS), the Senator from Vermont (Mr. SANDERS) and the Senator from Rhode Island (Mr. WHITEHOUSE) were added as cosponsors of S. 622, a bill to amend title 10, United States Code, to repeal the requirement for reduction of survivor annuities under the Survivor Benefit Plan by veterans' dependency and indemnity compensation, and for other purposes.

S. 625

At the request of Ms. KLOBUCHAR, the name of the Senator from New Jersey (Mr. BOOKER) was added as a cosponsor of S. 625, a bill to direct the Election Assistance Commission to carry out a pilot program under which the Commission shall provide funds to local educational agencies for initiatives to provide voter registration information to secondary school students in the 12th grade.

S. 630

At the request of Mr. BROWN, the name of the Senator from Connecticut (Mr. BLUMENTHAL) was added as a cosponsor of S. 630, a bill to amend the Consumer Financial Protection Act of 2010 with respect to arbitration.

S. 632

At the request of Mr. LANKFORD, the names of the Senator from Maine (Mr. KING), the Senator from Maine (Ms. COLLINS) and the Senator from Missouri (Mr. HAWLEY) were added as cosponsors of S. 632, a bill to amend the Internal Revenue Code of 1986 to repeal the inclusion of certain fringe benefit expenses for which a deduction is disallowed in unrelated business taxable income.

S. 657

At the request of Mr. BRAUN, the name of the Senator from Tennessee (Mrs. BLACKBURN) was added as a cosponsor of S. 657, a bill to amend title XXVII of the Public Health Service Act to establish requirements with respect to prescription drug benefits.

S. 717

At the request of Mr. MERKLEY, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 717, a bill to amend the Toxic Substances Control Act to prohibit the manufacture, processing, and distribution in commerce of asbestos and asbestos-containing mixtures and articles, and for other purposes.

S. 731

At the request of Ms. MCSALLY, the name of the Senator from Indiana (Mr. BRAUN) was added as a cosponsor of S. 731, a bill to amend the Anti-Border Corruption Act of 2010 to authorize certain polygraph waiver authority, and for other purposes.

S. 739

At the request of Mr. UDALL, the name of the Senator from Maryland (Mr. VAN HOLLEN) was added as a cosponsor of S. 739, a bill to protect the voting rights of Native American and Alaska Native voters.

S. 752

At the request of Mr. KAINE, the name of the Senator from Minnesota (Ms. SMITH) was added as a cosponsor of S. 752, a bill to amend the Higher Education Act of 1965 to provide for teacher and school leader quality enhancement and to enhance institutional aid.

S. 764

At the request of Mr. LEE, the names of the Senator from Texas (Mr. CORNYN) and the Senator from Arizona (Ms. MCSALLY) were added as cosponsors of S. 764, a bill to provide for congressional approval of national emergency declarations, and for other purposes.

S.J. RES. 7

At the request of Mr. SANDERS, the name of the Senator from Hawaii (Mr. SCHATZ) was added as a cosponsor of S.J. Res. 7, a joint resolution to direct the removal of United States Armed Forces from hostilities in the Republic of Yemen that have not been authorized by Congress.

S. CON. RES. 5

At the request of Mr. BARRASSO, the name of the Senator from Alaska (Mr. SULLIVAN) was added as a cosponsor of S. Con. Res. 5, a concurrent resolution supporting the Local Radio Freedom Act.

S. RES. 100

At the request of Mr. UDALL, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. Res. 100, a resolution recognizing the heritage, culture, and contributions of American Indian, Alaska Native, and Native Hawaiian women in the United States.

S. RES. 102

At the request of Mr. PORTMAN, the names of the Senator from Illinois (Mr. DURBIN) and the Senator from Oklahoma (Mr. LANKFORD) were added as cosponsors of S. Res. 102, a resolution designating April 2019 as “Second Chance Month”.

S. RES. 104

At the request of Mr. RUBIO, the name of the Senator from Florida (Mr. SCOTT) was added as a cosponsor of S. Res. 104, a resolution calling on the Government of Iran to fulfill repeated promises of assistance in the case of Robert Levinson, the longest held United States civilian in our Nation’s history.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. THUNE (for himself and Mr. WYDEN):

S. 765. A bill to promote neutrality, simplicity, and fairness in the taxation of digital goods and digital services; to the Committee on Finance.

Mr. THUNE. 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. 765

*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 “Digital Goods and Services Tax Fairness Act of 2019”.

#### SEC. 2. MULTIPLE AND DISCRIMINATORY TAXES PROHIBITED.

(a) MULTIPLE TAXES.—No State or local jurisdiction shall impose multiple taxes on the sale or use of a covered electronic good or service.

(b) DISCRIMINATORY TAXES.—No State or local jurisdiction shall impose discriminatory taxes on the sale or use of a digital good or a digital service.

#### SEC. 3. SOURCING LIMITATION.

Subject to section 6(a), taxes on the sale of a covered electronic good or service may only be imposed by a State or local jurisdiction whose territorial limits encompass the customer tax address.

#### SEC. 4. 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 covered electronic good or 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 or local jurisdiction 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 7(4)(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 7(4)(A), before resorting to using a customer tax address as deter-

mined by clause (vi) of such section 7(4)(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 7(4)(A), before resorting to using a customer tax address as determined by clause (vi) of such section 7(4)(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, unless 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 7(4)(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 covered electronic good or 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 covered electronic good or service are billed to the customer by such a home service provider; and

(B) the covered electronic good or 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 covered electronic good or service, may presume that the customer’s place of primary use for such mobile telecommunications service is the customer tax address described in section 7(4)(A)(ii) with respect to the sale of such covered electronic good or 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 service, audio or video programming service, or VoIP 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 or at a later time.

(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 covered electronic goods or 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. 5. TREATMENT OF BUNDLED TRANSACTIONS, DIGITAL CODES, AND OTHER RULES.

(a) BUNDLED TRANSACTION.—If a charge for a distinct and identifiable covered electronic good or 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 covered electronic goods or 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 covered electronic good or service to which the digital code relates.

(c) APPLICATION OF FIXED CHARGES TO VOIP SERVICE.—With respect to VoIP service, if any tax is based on a fixed charge, such fixed charge shall be based on the number of simultaneous outbound calls the customer has purchased the right to place, regardless of actual usage or the number of the customer’s phone numbers.

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

#### SEC. 6. NO INFERENCE.

(a) CUSTOMER LIABILITY.—Subject to the prohibition provided in section 2, nothing in this Act 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 covered electronic good or service in such State.

(b) NON-TAX MATTERS.—This Act 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 Act are intended to be used with respect to interpreting this Act. Nothing in this Act shall prohibit a State or local jurisdiction from adopting different nomenclature to enforce the provisions set forth in this Act.

(d) INTERNET TAX FREEDOM ACT.—Nothing in this Act modifies, impairs, supersedes, or authorizes the modification, impairment, or supersession of the Internet Tax Freedom Act (47 U.S.C. 151 note).

#### SEC. 7. DEFINITIONS.

In this Act, the following definitions shall apply:

(1) AUDIO OR VIDEO PROGRAMMING SERVICE.—The term “audio or video programming service” means programming provided by, or