

S. Res. 551. A resolution commending the 4 American public servants who died in Benghazi, Libya, including Ambassador J. Christopher Stevens, for their tireless efforts on behalf of the American people and condemning the violent attack on the United States consulate in Benghazi; considered and agreed to.

By Mr. FRANKEN (for himself, Mr. LUGAR, Mrs. MURRAY, Mr. WARNER, Mr. AKAKA, Mr. SANDERS, Mr. CARDIN, Mr. BEGICH, Mr. WEBB, and Mr. LEVIN):

S. Res. 552. A resolution recognizing the month of October 2012 as "National Principals Month"; considered and agreed to.

By Mr. KOHL (for himself, Ms. MIKULSKI, Ms. COLLINS, Mr. ENZI, Mr. SANDERS, Mr. BLUMENTHAL, and Mr. CASEY):

S. Res. 553. A resolution designating September 22, 2012, as "National Falls Prevention Awareness Day" to raise awareness and encourage the prevention of falls among older adults; considered and agreed to.

#### ADDITIONAL COSPONSORS

S. 202

At the request of Mr. PAUL, the names of the Senator from Alaska (Mr. BEGICH) and the Senator from Texas (Mrs. HUTCHISON) were added as cosponsors of S. 202, a bill to require a full audit of the Board of Governors of the Federal Reserve System and the Federal reserve banks by the Comptroller General of the United States before the end of 2012, and for other purposes.

S. 426

At the request of Mr. SANDERS, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. 426, a bill to strengthen student achievement and graduation rates and prepare young people for college, careers, and citizenship through innovative partnerships that meet the comprehensive needs of children and youth.

S. 563

At the request of Mrs. BOXER, the name of the Senator from Massachusetts (Mr. KERRY) was added as a cosponsor of S. 563, a bill to provide for equal access to COBRA continuation coverage.

S. 634

At the request of Mr. SCHUMER, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. 634, a bill to ensure that the courts of the United States may provide an impartial forum for claims brought by United States citizens and others against any railroad organized as a separate legal entity, arising from the deportation of United States citizens and others to Nazi concentration camps on trains owned or operated by such railroad, and by the heirs and survivors of such persons.

S. 827

At the request of Mr. DEMINT, the name of the Senator from Arkansas (Mr. BOOZMAN) was added as a cosponsor of S. 827, a bill to allow a State to combine certain funds and enter into a performance agreement with the Secretary of Education to improve the academic achievement of students.

S. 1438

At the request of Mr. JOHNSON of Wisconsin, the name of the Senator from Georgia (Mr. CHAMBLISS) was added as a cosponsor of S. 1438, a bill to provide that no agency may take any significant regulatory action until the unemployment rate is equal to or less than 7.7 percent.

S. 1512

At the request of Mr. CARDIN, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 1512, a bill to amend the Internal Revenue Code of 1986 and the Small Business Act to expand the availability of employee stock ownership plans in S corporations, and for other purposes.

S. 1910

At the request of Mr. LIEBERMAN, the name of the Senator from Montana (Mr. TESTER) was added as a cosponsor of S. 1910, a bill to provide benefits to domestic partners of Federal employees.

S. 2283

At the request of Mr. TESTER, the name of the Senator from Alaska (Mr. BEGICH) was added as a cosponsor of S. 2283, a bill to amend the Robert T. Stafford Disaster Relief and Emergency Assistance Act to include procedures for requests from Indian tribes for a major disaster or emergency declaration, and for other purposes.

S. 2371

At the request of Mr. RUBIO, the name of the Senator from Arkansas (Mr. BOOZMAN) was added as a cosponsor of S. 2371, a bill to amend the National Labor Relations Act to permit employers to pay higher wages to their employees.

S. 2885

At the request of Mr. LIEBERMAN, the name of the Senator from Delaware (Mr. CARPER) was added as a cosponsor of S. 2885, a bill to amend title 10, United States Code, to provide for the award of the Purple Heart to members of the Armed Forces who are killed or wounded in a terrorist attack perpetrated within the United States.

S. 3049

At the request of Mr. BEGICH, the name of the Senator from Arkansas (Mr. PRYOR) was added as a cosponsor of S. 3049, a bill to amend title 39, United States Code, to expand the definition of homeless veteran for purposes of benefits under the laws administered by the Secretary of Veterans Affairs.

S. 3269

At the request of Mr. PAUL, the name of the Senator from Iowa (Mr. GRASSLEY) was added as a cosponsor of S. 3269, a bill to provide that no United States assistance may be provided to Pakistan until Dr. Shakil Afridi is freed.

S. 3391

At the request of Ms. KLOBUCHAR, the name of the Senator from Minnesota (Mr. FRANKEN) was added as a cosponsor of S. 3391, a bill to amend section 353 of the Public Health Service Act

with respect to suspension, revocation, and limitation of laboratory certification.

S. 3397

At the request of Mr. HATCH, the name of the Senator from Georgia (Mr. CHAMBLISS) was added as a cosponsor of S. 3397, a bill to prohibit waivers relating to compliance with the work requirements for the program of block grants to States for temporary assistance for needy families, and for other purposes.

S. 3405

At the request of Mr. HELLER, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 3405, a bill to amend title 38, United States Code, to treat small businesses bequeathed to spouses and dependents by members of the Armed Forces killed in line of duty as small business concerns owned and controlled by veterans for purposes of Department of Veterans Affairs contracting goals and preferences, and for other purposes.

S. 3459

At the request of Mr. BINGAMAN, the names of the Senator from Oregon (Mr. WYDEN) and the Senator from Delaware (Mr. COONS) were added as cosponsors of S. 3459, a bill to amend the Department of Energy High-End Computing Revitalization Act of 2004 to improve the high-end computing research and development program of the Department of Energy, and for other purposes.

S. 3520

At the request of Mr. MERKLEY, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 3520, a bill to require a portion of closing costs to be paid by the enterprises with respect to certain refinanced mortgage loans, and for other purposes.

S. 3522

At the request of Mr. MENENDEZ, the names of the Senator from Vermont (Mr. LEAHY), the Senator from Alaska (Mr. BEGICH), the Senator from North Carolina (Mrs. HAGAN) and the Senator from Connecticut (Mr. BLUMENTHAL) were added as cosponsors of S. 3522, a bill to provide for the expansion of affordable refinancing of mortgages held by the Federal National Mortgage Association and the Federal Home Loan Mortgage Corporation.

S. 3525

At the request of Mr. TESTER, the names of the Senator from West Virginia (Mr. MANCHIN), the Senator from Missouri (Mrs. MCCASKILL), the Senator from North Carolina (Mrs. HAGAN), the Senator from Colorado (Mr. BENNETT), the Senator from Alaska (Mr. BEGICH), the Senator from Montana (Mr. BAUCUS), the Senator from Michigan (Ms. STABENOW) and the Senator from Virginia (Mr. WARNER) were added as cosponsors of S. 3525, a bill to protect and enhance opportunities for recreational hunting, fishing, and shooting, and for other purposes.

S.J. RES. 44

At the request of Mr. KOHL, the names of the Senator from Michigan

(Ms. STABENOW) and the Senator from Michigan (Mr. LEVIN) were added as cosponsors of S.J. Res. 44, a joint resolution granting the consent of Congress to the State and Province Emergency Management Assistance Memorandum of Understanding.

S.J. RES. 48

At the request of Mr. JOHNSON of Wisconsin, the names of the Senator from Arkansas (Mr. BOOZMAN) and the Senator from Tennessee (Mr. CORKER) were added as cosponsors of S.J. Res. 48, a joint resolution disapproving the rule submitted by the Internal Revenue Service relating to the health insurance premium tax credit.

S.J. RES. 50

At the request of Mr. HATCH, the names of the Senator from Indiana (Mr. COATS), the Senator from Oklahoma (Mr. INHOFE), the Senator from Maine (Ms. COLLINS) and the Senator from Tennessee (Mr. CORKER) were added as cosponsors of S.J. Res. 50, a joint resolution providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Office of Family Assistance of the Administration for Children and Families of the Department of Health and Human Services relating to waiver and expenditure authority under section 1115 of the Social Security Act (42 U.S.C. 1315) with respect to the Temporary Assistance for Needy Families program.

S. RES. 401

At the request of Mr. WHITEHOUSE, the name of the Senator from Arkansas (Mr. PRYOR) was added as a cosponsor of S. Res. 401, a resolution expressing appreciation for Foreign Service and Civil Service professionals who represent the United States around the globe.

S. RES. 448

At the request of Mrs. BOXER, the names of the Senator from New York (Mr. SCHUMER) and the Senator from Wisconsin (Mr. KOHL) were added as cosponsors of S. Res. 448, a resolution recognizing the 100th anniversary of Hadassah, the Women's Zionist Organization of America, Inc.

AMENDMENT NO. 2785

At the request of Mr. BEGICH, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of amendment No. 2785 intended to be proposed to S. 3457, a bill to require the Secretary of Veterans Affairs to establish a veterans jobs corps, and for other purposes.

AMENDMENT NO. 2786

At the request of Mr. MCCAIN, the name of the Senator from New Hampshire (Ms. AYOTTE) was added as a cosponsor of amendment No. 2786 intended to be proposed to S. 3457, a bill to require the Secretary of Veterans Affairs to establish a veterans jobs corps, and for other purposes.

AMENDMENT NO. 2789

At the request of Mrs. MURRAY, the name of the Senator from West Vir-

ginia (Mr. ROCKEFELLER) was added as a cosponsor of amendment No. 2789 proposed to S. 3457, a bill to require the Secretary of Veterans Affairs to establish a veterans jobs corps, and for other purposes.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mrs. HUTCHISON (for herself and Mr. CARDIN):

S. 3532. A bill to amend the Internal Revenue Code of 1986 to clarify the treatment of church pension plans, and for other purposes; to the Committee on Finance.

Mrs. HUTCHISON. Mr. President, I ask unanimous consent that this statement be included in the RECORD upon introduction of my legislation, the Church Plan Clarification Act of 2012, with Senator CARDIN.

Today, my colleague Senator CARDIN and I are reintroducing this legislation, which refines the language included in our previous bill, S. 143.

Our goal is to resolve an unfortunate application of our current pension rules on church pension beneficiaries, and protect the retirement security of ministers and church lay workers.

Church pensions are critically important compensation plans that help support over one million clergy members across the country in their retirement—particularly those who dedicated their careers to serving in economically disadvantaged congregations.

Some of these plans date back to the 18th Century, and they are designed to ensure that our pastors and lay staff, who are often paid lower salaries, have adequate resources during their retirement years.

Today, denominational church plans provide benefits to an estimated one million-plus ministers, church workers, and their dependents, most of them working for small churches throughout the nation.

Church plans developed structures and mechanisms that reflect the differing church polities they serve and their unique status has been recognized in law.

However, recent IRS regulations governing 403(b) pension programs and legislative changes have resulted in uncertainty and compliance issues for church pension plans. In response, Senator CARDIN and I sent a letter to the Internal Revenue Service informing them of our legislation, nothing that the unintended consequences of their regulations may negatively affect church ministers and church lay workers.

I hope we can work to provide clarity for these distinctive plans and resolve this issue before the end of the year.

This unequal treatment is simply unfair, and it is time we correct it.

I ask my colleagues to join Senator CARDIN and me today in establishing parity for the beneficiaries of church pensions by supporting this necessary,

long overdue fix to the Internal Revenue Code.

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. 3532

*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 "Church Plan Clarification Act of 2012".

#### SEC. 2. CHURCH PLAN CLARIFICATION.

(a) APPLICATION OF CONTROLLED GROUP RULES TO CHURCH PLANS.—

(1) IN GENERAL.—Section 414(c) of the Internal Revenue Code of 1986 is amended—

(A) by striking "For purposes" and inserting the following:

"(1) IN GENERAL.—For purposes", and

(B) by adding at the end the following new paragraph:

"(2) CHURCH PLANS.—

"(A) GENERAL RULE.—Except as provided in subparagraphs (B) and (C), for purposes of this subsection and subsection (m), an organization that is otherwise eligible to participate in a church plan as defined in subsection (e) shall not be aggregated with another such organization and treated as a single employer with such other organization unless—

"(i) one such organization provides directly or indirectly at least 80 percent of the operating funds for the other organization during the preceding tax year of the recipient organization, and

"(ii) there is a degree of common management or supervision between the organizations.

For purposes of this subparagraph, a degree of common management or supervision exists only if the organization providing the operating funds is directly involved in the day-to-day operations of the other organization.

"(B) NONQUALIFIED CHURCH-CONTROLLED ORGANIZATIONS.—Notwithstanding the provisions of subparagraph (A), for purposes of this subsection and subsection (m), an organization that is a nonqualified church-controlled organization shall be aggregated with one or more other nonqualified church-controlled organizations, or with an organization that is not exempt from tax under section 501, and treated as a single employer with such other organizations, if at least 80 percent of the directors or trustees of such organizations are either representatives of, or directly or indirectly controlled by, the first organization. For purposes of this subparagraph, a 'nonqualified church controlled organization' shall mean a church-controlled organization described in section 501(c)(3) that is not a qualified church-controlled organization described in section 3121(w)(3)(B).

"(C) PERMISSIVE AGGREGATION AMONG CHURCH-RELATED ORGANIZATIONS.—Organizations described in subparagraph (A) may elect to be treated as under common control for purposes of this subsection. Such election shall be made by the church or convention or association of churches with which such organizations are associated within the meaning of subsection (e)(3)(D), or by an organization determined by such church or convention or association of churches to be the appropriate organization for making such election.

"(D) PERMISSIVE DISAGGREGATION OF CHURCH-RELATED ORGANIZATIONS.—For purposes of subparagraph (A), in the case of a church plan (as defined in subsection (e)),