

Resolved, That the Senate—

(1) designates April 30, 2013, as “Día de los Niños: Celebrating Young Americans”; and

(2) calls on the people of the United States to join with all children, families, organizations, communities, churches, cities, and States across the United States to observe the day with appropriate ceremonies, including activities that—

(A) center around children and are free or minimal in cost so as to encourage and facilitate the participation of all people;

(B) are positive and uplifting, and help children express their hopes and dreams;

(C) provide opportunities for children of all backgrounds to learn about one another’s cultures and share ideas;

(D) include all members of a family, especially extended and elderly family members, so as to promote greater communication among the generations within a family, which will enable children to appreciate and benefit from the experiences and wisdom of their elderly family members;

(E) provide opportunities for families within a community to get acquainted; and

(F) provide children with the support they need to develop skills and confidence and find the inner strength, will, and fire of the human spirit to make their dreams come true.

SENATE RESOLUTION 126—RECOGNIZING THE TEACHERS OF THE UNITED STATES FOR THEIR CONTRIBUTIONS TO THE DEVELOPMENT AND PROGRESS OF OUR COUNTRY

Mr. REID (for Mr. LAUTENBERG) submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. RES. 126

Whereas education is the foundation of the current and future strength of the United States;

Whereas teachers and other education staff have earned and deserve the respect of students and communities for selfless dedication to children in the United States;

Whereas the purpose of “National Teacher Appreciation Week”, which is May 6, 2013, through May 10, 2013, is to raise public awareness of the important contributions of teachers and to promote greater respect and understanding for the teaching profession;

Whereas the teachers of the United States play an important role in preparing children to be positive and contributing members of society; and

Whereas students, schools, communities, and a number of organizations host teacher appreciation events in recognition of “National Teacher Appreciation Week”: Now, therefore, be it

Resolved, That the Senate—

(1) thanks teachers for their service;

(2) promotes the profession of teaching; and

(3) recognizes students, parents, school administrators, and public officials who participate in teacher appreciation events during “National Teacher Appreciation Week”.

SENATE RESOLUTION 127—COMMEMORATING THE 10-YEAR ANNIVERSARY OF THE LOSS OF THE STATE SYMBOL OF NEW HAMPSHIRE, THE OLD MAN OF THE MOUNTAIN

Ms. AYOTTE (for herself and Mrs. SHAHEEN) submitted the following reso-

lution; which was referred to the Committee on the Judiciary:

S. RES. 127

Whereas retreating glaciers carved the White Mountains, leaving behind the Old Man of the Mountain (referred to in this preamble as the “Old Man”) as a sentinel to gaze across their granite majesty;

Whereas granite ledges formed the profile of the Old Man, framed by the sweeping curve of the shoulder of a mountain;

Whereas the native son of New Hampshire and distinguished Member of the Senate, Daniel Webster, wrote: “Men hang out their signs indicative of their respective trades; shoe makers hang out a gigantic shoe; jewelers a monster watch, and the dentist hangs out a gold tooth; but up in the Mountains of New Hampshire, God Almighty has hung out a sign to show that there He makes men”; Whereas both the proud visage and the steadfastness of the Old Man embodied the character traits of independence, strength, and a dedication to live free that are embedded in Granite Staters;

Whereas the home of the Old Man, New Hampshire, possesses a clear sense of its place in the history of the United States as—

(1) the first State to adopt its own constitution;

(2) the State whose ratification of the Constitution of the United States helped bring forth this country; and

(3) the State that, as host of the first presidential primary in the United States, has a continuing role in each election of the President;

Whereas the Old Man was visited by sightseers from around the world, who found strength and inspiration in his image;

Whereas visits to the Old Man have inspired reverence for that which is irreplaceable;

Whereas, for 10 millennia, the Old Man survived legendary winds, snow, rain, and ice;

Whereas, on May 3, 2003, the time-worn granite ledges of the visage of the Old Man released their hold on the mountain and fell into history;

Whereas the loss of the Old Man forever changed the face of New Hampshire and was felt by all people of the State accustomed to living under his watchful gaze;

Whereas the Old Man, who lived in the heart of the White Mountains, now lives on in the hearts of the people of New Hampshire; and

Whereas, while Granite Staters mourn the loss of their granite man, they pay tribute with a long glance up at the bare face of the grey mountain and a pause in remembrance of the first citizen of the beloved State: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes the 10th anniversary of the loss of the Old Man of the Mountain;

(2) encourages the people of the United States to preserve the legacy of the Old Man of the Mountain;

(3) recognizes the inspiration provided by the Old Man of the Mountain to generations of Granite Staters and visitors to the State of New Hampshire; and

(4) recognizes the Old Man of the Mountain as a symbol of liberty, freedom, and independence.

AMENDMENTS SUBMITTED AND PROPOSED

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.

SA 772. Mr. PORTMAN submitted an amendment intended to be proposed by him to the bill S. 743, supra; which was ordered to lie on the table.

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, supra; which was ordered to lie on the table.

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, supra; which was ordered to lie on the table.

SA 775. Mr. BROWN submitted an amendment intended to be proposed by him to the bill S. 743, supra; which was ordered to lie on the table.

SA 776. Ms. AYOTTE submitted an amendment intended to be proposed by her to the bill S. 743, supra; which was ordered to lie on the table.

SA 777. Ms. AYOTTE submitted an amendment intended to be proposed by her to the bill S. 743, supra; which was ordered to lie on the table.

SA 778. Mr. THUNE submitted an amendment intended to be proposed by him to the bill S. 743, supra; which was ordered to lie on the table.

SA 779. Mr. HOEVEN (for himself and Ms. KLOBUCHAR) submitted an amendment intended to be proposed by him to the bill S. 743, supra; which was ordered to lie on the table.

SA 780. Mr. TOOMEY submitted an amendment intended to be proposed by him to the bill S. 743, supra; which was ordered to lie on the table.

SA 781. Mr. ALEXANDER submitted an amendment intended to be proposed by him to the bill S. 743, supra; which was ordered to lie on the table.

SA 782. Mr. VITTER (for himself and Mr. HELLER) submitted an amendment intended to be proposed by him to the bill S. 743, supra; which was ordered to lie on the table.

SA 783. 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.

SA 784. 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.

SA 785. 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.

SA 786. 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.

SA 787. 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.

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, supra; which was ordered to lie on the table.

SA 789. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 743, supra; which was ordered to lie on the table.

SA 790. Mrs. MCCASKILL (for herself and Ms. COLLINS) submitted an amendment intended to be proposed by her to the bill S. 743, supra; which was ordered to lie on the table.

SA 791. Mr. SANDERS submitted an amendment intended to be proposed by him to the bill S. 743, supra; which was ordered to lie on the table.

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, supra; which was ordered to lie on the table.

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 ex-

clusion 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.