

S. 1476

At the request of Mr. REED, the name of the Senator from Washington (Mrs. MURRAY) was added as a cosponsor of S. 1476, a bill to amend the Internal Revenue Code of 1986 to expand the denial of deduction for certain excessive employee remuneration, and for other purposes.

S. 1507

At the request of Ms. HEITKAMP, the name of the Senator from Montana (Mr. TESTER) was added as a cosponsor of S. 1507, a bill to amend the Internal Revenue Code of 1986 to clarify the treatment of general welfare benefits provided by Indian tribes.

S. 1555

At the request of Mr. WICKER, the name of the Senator from Maine (Mr. KING) was added as a cosponsor of S. 1555, a bill to amend titles XVIII and XIX of the Social Security Act to provide for a delay in the implementation schedule of the reductions in disproportionate share hospital payments, and for other purposes.

S. 1729

At the request of Mr. BEGICH, the names of the Senator from Louisiana (Ms. LANDRIEU), the Senator from Maine (Mr. KING) and the Senator from West Virginia (Mr. MANCHIN) were added as cosponsors of S. 1729, a bill to amend the Patient Protection and Affordable Care Act to provide further options with respect to levels of coverage under qualified health plans.

S. 1767

At the request of Mr. MARKEY, the name of the Senator from Massachusetts (Ms. WARREN) was added as a cosponsor of S. 1767, a bill to amend title 49, United States Code, to require gas pipeline facilities to accelerate the repair, rehabilitation, and replacement of high-risk pipelines used in commerce, and for other purposes.

S. 1768

At the request of Mr. MARKEY, the name of the Senator from Massachusetts (Ms. WARREN) was added as a cosponsor of S. 1768, a bill to establish State revolving loan funds to repair or replace natural gas distribution pipelines.

S. 1799

At the request of Mr. COONS, the name of the Senator from Utah (Mr. HATCH) was added as a cosponsor of S. 1799, a bill to reauthorize subtitle A of the Victims of Child Abuse Act of 1990.

S. 1823

At the request of Mr. RUBIO, the name of the Senator from Massachusetts (Ms. WARREN) was added as a cosponsor of S. 1823, a bill to amend part E of title IV of the Social Security Act to better enable State child welfare agencies to prevent human trafficking of children and serve the needs of children who are victims of human trafficking, and for other purposes.

S. 1862

At the request of Mr. BLUNT, the name of the Senator from Wisconsin

(Ms. BALDWIN) was added as a cosponsor of S. 1862, a bill to grant the Congressional Gold Medal, collectively, to the Monuments Men, in recognition of their heroic role in the preservation, protection, and restitution of monuments, works of art, and artifacts of cultural importance during and following World War II.

S. 2037

At the request of Mr. TESTER, the name of the Senator from Indiana (Mr. DONNELLY) was added as a cosponsor of S. 2037, a bill to amend title XVIII of the Social Security Act to remove the 96-hour physician certification requirement for inpatient critical access hospital services.

S. 2075

At the request of Mr. WARNER, the names of the Senator from South Carolina (Mr. GRAHAM), the Senator from Pennsylvania (Mr. CASEY) and the Senator from Arkansas (Mr. PRYOR) were added as cosponsors of S. 2075, a bill to prohibit a reduction in funding for the defense commissary system in fiscal year 2015 pending the report of the Military Compensation and Retirement Modernization Commission.

S. 2082

At the request of Mr. MENENDEZ, the name of the Senator from Minnesota (Mr. FRANKEN) was added as a cosponsor of S. 2082, a bill to provide for the development of criteria under the Medicare program for medically necessary short inpatient hospital stays, and for other purposes.

S. 2091

At the request of Mr. HELLER, the name of the Senator from Massachusetts (Ms. WARREN) was added as a cosponsor of S. 2091, a bill to amend title 38, United States Code, to improve the processing by the Department of Veterans Affairs of claims for benefits under laws administered by the Secretary of Veterans Affairs, and for other purposes.

S. 2103

At the request of Mr. BOOZMAN, the name of the Senator from Idaho (Mr. CRAPO) was added as a cosponsor of S. 2103, a bill to direct the Administrator of the Federal Aviation Administration to issue or revise regulations with respect to the medical certification of certain small aircraft pilots, and for other purposes.

S. 2125

At the request of Mr. JOHNSON of South Dakota, the name of the Senator from Iowa (Mr. HARKIN) was added as a cosponsor of S. 2125, a bill to amend the Communications Act of 1934 to ensure the integrity of voice communications and to prevent unjust or unreasonable discrimination among areas of the United States in the delivery of such communications.

S. 2140

At the request of Mr. HEINRICH, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 2140, a bill to improve the

transition between experimental permits and commercial licenses for commercial reusable launch vehicles.

S. 2153

At the request of Mr. RUBIO, the names of the Senator from North Carolina (Mr. BURR), the Senator from Indiana (Mr. COATS), the Senator from Texas (Mr. CRUZ), the Senator from Iowa (Mr. GRASSLEY), the Senator from Oklahoma (Mr. INHOFE), the Senator from Nebraska (Mr. JOHANNES), the Senator from Kentucky (Mr. McCONNELL), the Senator from Idaho (Mr. RISCH), the Senator from Kansas (Mr. ROBERTS), the Senator from South Dakota (Mr. THUNE) and the Senator from Mississippi (Mr. WICKER) were added as cosponsors of S. 2153, a bill to establish a National Regulatory Budget, and for other purposes.

S.J. RES. 17

At the request of Mr. BARRASSO, his name was added as a cosponsor of S.J. Res. 17, a joint resolution proposing an amendment to the Constitution of the United States authorizing Congress to prohibit the physical desecration of the flag of the United States.

S. RES. 384

At the request of Mr. KAINE, the name of the Senator from Texas (Mr. CORNYN) was added as a cosponsor of S. Res. 384, a resolution expressing the sense of the Senate concerning the humanitarian crisis in Syria and neighboring countries, resulting humanitarian and development challenges, and the urgent need for a political solution to the crisis.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mrs. MURRAY (for herself, Mr. REED, and Mr. BROWN):

S. 2162. A bill to amend the Internal Revenue Code of 1986 to establish a deduction for married couples who are both employed and have young children and to increase the earned income tax credit for childless workers, and to provide for budget offsets; to the Committee on Finance.

Mrs. MURRAY. Mr. President, our workforce has changed a lot in the last few decades. Thirty years ago the majority of families with children had only one parent working outside the home. More of the country's low-wage workers were teenagers earning some extra spending money. Today two-thirds of families with children rely on earnings from both parents, and millions of low-wage workers in our country are far less likely to be teens supplementing their allowance and far more likely to be adults struggling to support their families. It has also gotten a lot harder for young people just starting out to find work that puts them on a strong path. There is a very concerning pattern of young people dropping out of the labor force rather than keeping up their search.

These are the kinds of trends we need to be thinking about as we look for

ways to help today's workforce succeed in today's economy. There are many steps we can and absolutely should take to tackle the barriers our workers and our families are facing. We should start with raising the minimum wage because no one working full time in the United States today should live in poverty. Low-wage workers in today's economy, who are putting in very long hours while raising their children, paying taxes, and trying to pay the bills, deserve a better shot at success.

But that is not the last step we should take. As we are looking for ways to expand opportunity for struggling workers and families, we should be using every tool in the box—including our Tax Code. Policies such as the earned-income tax credit have succeeded in helping millions of households lift themselves out of poverty, which is why Republicans and Democrats have come together to strengthen the EITC so many times in the past. But today too many struggling workers and families are left behind under our outdated Tax Code.

It is time to build on these efforts to support work, including the critical expansions of the EITC in 2009, which should be made permanent, and we need to update our Tax Code so that it reflects the needs of today's workforce.

I am proud to be here today to introduce the 21st Century Worker Tax Cut Act. It is a bill that would complement critical reforms, such as raising the minimum wage, by providing targeted tax cuts designed for today's workforce. It is paid for by closing wasteful loopholes that both Democrats and Republicans have proposed eliminating.

The 21st Century Worker Tax Cut Act would put in place a new tax deduction to help struggling families with two workers keep more of what they earn. The way our Tax Code is currently structured, the second earner in a household often pays a higher tax rate on his or her earnings. Making matters worse, when a second earner decides to enter the workforce, the family usually faces many new costs, such as childcare or transportation, and the family can lose eligibility for credits, such as the EITC and other benefits.

Add it all up, and many struggling two-earner families today end up taking home a smaller percentage of their paycheck than many of the wealthiest households in America. These realities often discourage a potential second earner, such as a mother who is considering reentering the workforce to return to her professional career.

Struggling families face a lot of challenges to getting ahead today. The very least we can do is keep our Tax Code from forcing families to take a half step backward for every step forward, and that is exactly the problem the 21st Century Worker Tax Cut Act will help to solve.

This bill will give our working families a 20-percent deduction on the second earner's income. A mom or dad who goes back into the workforce and

brings home an extra \$25,000, for example, would get a \$5,000 deduction. For a family in the 25-percent bracket, that means \$1,250 back in their pocket for groceries, childcare, transportation, or retirement savings.

The bill also reflects the reality that workers without dependent children and young workers who are just starting out are being left behind under the current EITC. My colleague Senator BROWN has been a leader on this issue. He is a cosponsor of the bill I am introducing today.

Unlike low-income workers with kids at home, workers without dependent children receive little or nothing from this credit. As workers file their 2013 tax returns this spring, a single worker with no dependent children is eligible for a maximum credit of only \$487. She is entirely phased out of the credit once her income reaches \$14,340, which is about what a full-time minimum wage worker would earn in a year. Young, childless workers under 25, who are starting out in a tough labor market, are not eligible at all. In an economy today where more low-wage earners are middle-aged and where young people are struggling to gain a toehold in the job market, it doesn't make any sense.

Our bill, the 21st Century Worker Tax Cut Act, would increase the EITC for workers without dependent children to about \$1,400 next year and expand the income range over which workers are eligible for the credit. It would also lower the eligibility age for the childless worker to qualify for the EITC from 25 years old to 21 so that young workers without dependents get the same incentives that have helped so many others get on their feet. The Treasury Department estimated that EITC changes similar to these would help more than 13 million struggling workers climb the economic ladder.

As we expand the EITC, we have a responsibility to do everything we can to make sure this credit is going straight to the workers and families who need it, and part of that responsibility is to make sure that the EITC claims are filed correctly. Professional tax return preparers complete 70 percent of these EITC claims. Under our bill, the 21st Century Worker Tax Cut, they would receive twice the current penalty if they don't follow due diligence requirements put in place by the IRS.

Workers and families are playing fair, and the biggest corporations should too, and that is why this bill would be paid for by closing loopholes that the biggest corporations take advantage of. The 21st Century Worker Tax Cut would draw on a proposal from my colleague Senator REED of Rhode Island, who is also a cosponsor of this bill. His proposal closes a loophole that lets corporations claim outsized tax breaks by paying their executives stock options instead of regular paychecks. This bill would also stop multinational corporations from shifting profits into tax havens such as Ber-

muda and the Cayman Islands to avoid paying their fair share.

There is bipartisan support for closing those loopholes. Both Democrats and House Ways and Means chairman DAVE CAMP have proposed eliminating each of them. Updating our Tax Code to give tax breaks to our struggling workers instead of big corporations is the right thing to do.

As we continue this important debate about how to expand opportunity to those who are struggling today, we need to make sure we are giving today's workforce the best shot in today's economy. We should increase our outdated minimum wage to give millions of workers a raise, and then Democrats and Republicans need to come together to update our Tax Code and give today's struggling workers the tax relief they deserve. The 21st Century Worker Tax Cut would be a strong, fiscally responsible step toward that bipartisan goal, and I am hopeful we can get this done for our workers as quickly as possible.

#### SUBMITTED RESOLUTIONS

#### SENATE RESOLUTION 399—EXPRESSING SUPPORT FOR THE AMERICAN GI FORUM

Mr. CORNYN submitted the following resolution; which was referred to the Committee on Veterans' Affairs:

S. RES. 399

Whereas millions of Hispanic veterans returning home from World War II were segregated from other veterans groups and wrongfully denied services by the United States Department of Veterans Affairs;

Whereas in response to such inequities, Hector P. Garcia, a United States Army veteran and physician from Corpus Christi, Texas, founded the American GI Forum (AGIF) on March 26, 1948;

Whereas the motto of AGIF is "Education is our Freedom and Freedom Should be Everybody's Business";

Whereas in 1998, AGIF was granted a Federal charter pursuant to an Act of Congress (Public Law 105-231);

Whereas one of the purposes stated in the AGIF charter is "fostering and enlarging equal educational opportunities, equal economic opportunities, equal justice under the law, and equal political opportunities for all United States citizens, regardless of race, color, religion, sex, or national origin";

Whereas the flagship Veterans Service Center of the AGIF National Veterans Outreach Program is based in San Antonio, Texas, and provides a "continuum of care" to veterans in need, including employment training, counseling, and a homeless veterans reintegration program;

Whereas the AGIF Residential Center for Homeless Veterans has 80 transitional beds and 60 single-room apartments dedicated to the needs of our Nation's homeless veterans;

Whereas AGIF is now the largest Federally-chartered Hispanic veterans organization in the United States, with chapters in 40 States and Puerto Rico; and

Whereas AGIF continues to be a beacon of hope and an avenue for community involvement for returning veterans: Now, therefore, be it

*Resolved*, That the Senate—