

(1) by striking “\$10,000” in subsection (a) and inserting “\$25,000”, and

(2) by striking “\$5,000” in subsection (b) and inserting “\$10,000”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 4. MODIFICATIONS RELATING TO CIVIL DAMAGES FOR UNAUTHORIZED INSPECTION OR DISCLOSURE OF RETURNS AND RETURN INFORMATION.

(a) **INCREASE IN AMOUNT OF DAMAGES.**—Subparagraph (A) of section 7431(c)(1) of the Internal Revenue Code of 1986 is amended by striking “\$1,000” and inserting “\$10,000”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to inspections and disclosure occurring on and after the date of the enactment of this Act.

SEC. 5. EXTENSION OF TIME FOR CONTESTING IRS LEVY.

(a) **EXTENSION OF TIME FOR RETURN OF PROPERTY SUBJECT TO LEVY.**—Subsection (b) of section 6343 of the Internal Revenue Code of 1986 is amended by striking “9 months” and inserting “3 years”.

(b) **PERIOD OF LIMITATION ON SUITS.**—Subsection (c) of section 6532 of the Internal Revenue Code of 1986 is amended—

(1) in paragraph (1) by striking “9 months” and inserting “3 years”, and

(2) in paragraph (2) by striking “9-month” and inserting “3-year”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to—

(1) levies made after the date of the enactment of this Act, and

(2) levies made on or before such date if the 9-month period has not expired under section 6343(b) of the Internal Revenue Code of 1986 (without regard to this section) as of such date.

SEC. 6. INCREASE IN MONETARY PENALTIES FOR CERTAIN UNAUTHORIZED DISCLOSURES OF INFORMATION.

(a) **IN GENERAL.**—Paragraphs (1), (2), (3), and (4) of section 7213(a) of the Internal Revenue Code of 1986 are each amended by striking “\$5,000” and inserting “\$10,000”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to disclosures made after the date of the enactment of this Act.

SEC. 7. BAN ON RAISING NEW ISSUES ON APPEAL.

(a) **IN GENERAL.**—Chapter 77 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 7529. PROHIBITION ON INTERNAL REVENUE SERVICE RAISING NEW ISSUES IN AN INTERNAL APPEAL.

“(a) **IN GENERAL.**—In reviewing an appeal of any determination initially made by the Internal Revenue Service, the Internal Revenue Service Office of Appeals may not consider or decide any issue that is not within the scope of the initial determination.

“(b) **CERTAIN ISSUES DEEMED OUTSIDE OF SCOPE OF DETERMINATION.**—For purposes of subsection (a), the following matters shall be considered to be not within the scope of a determination:

“(1) Any issue that was not raised in a notice of deficiency or an examiner’s report which is the subject of the appeal.

“(2) Any deficiency in tax which was not included in the initial determination.

“(3) Any theory or justification for a tax deficiency which was not considered in the initial determination.

“(c) **NO INFERENCE WITH RESPECT TO ISSUES RAISED BY TAXPAYERS.**—Nothing in this section shall be construed to provide any limitation in addition to any limitations in effect on the date of the enactment of this section on the right of a taxpayer to raise an issue, theory, or justification on an appeal from a determination initially made by the

Internal Revenue Service that was not within the scope of the initial determination.”.

(b) **CLERICAL AMENDMENT.**—The table of sections for chapter 77 of such Code is amended by adding at the end the following new item:

“Sec. 7529. Prohibition on Internal Revenue Service raising new issues in an internal appeal.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to matters filed or pending with the Internal Revenue Service Office of Appeals on or after the date of the enactment of this Act.

SEC. 8. LIMITATION ON ENFORCEMENT OF LIENS AGAINST PRINCIPAL RESIDENCES.

(a) **IN GENERAL.**—Section 7403(a) of the Internal Revenue Code of 1986 is amended—

(1) by striking “In any case” and inserting the following:

“(1) **IN GENERAL.**—In any case”, and

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

“(2) **LIMITATION WITH RESPECT TO PRINCIPAL RESIDENCE.**—

“(A) **IN GENERAL.**—Paragraph (1) shall not apply to any property used as the principal residence of the taxpayer (within the meaning of section 121) unless the Secretary of the Treasury makes a written determination that—

“(i) all other property of the taxpayer, if sold, is insufficient to pay the tax or discharge the liability, and

“(ii) such action will not create an economic hardship for the taxpayer.

“(B) **DELEGATION.**—For purposes of this paragraph, the Secretary of the Treasury may not delegate any responsibilities under subparagraph (A) to any person other than—

“(i) the Commissioner of Internal Revenue, or

“(ii) a district director or assistant district director of the Internal Revenue Service.”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to actions filed after the date of the enactment of this Act.

SEC. 9. ADDITIONAL PROVISIONS RELATING TO MANDATORY TERMINATION FOR MISCONDUCT.

(a) **TERMINATION OF UNEMPLOYMENT FOR INAPPROPRIATE REVIEW OF TAX-EXEMPT STATUS.**—Section 1203(b) of the Internal Revenue Service Restructuring and Reform Act of 1998 (26 U.S.C. 7804 note) is amended by striking “and” at the end of paragraph (9), by striking the period at the end of paragraph (10) and inserting “; and”, and by adding at the end the following new paragraph:

“(11) in the case of any review of an application for tax-exempt status by an organization described in section 501(c) of the Internal Revenue Code of 1986, developing or using any methodology that applies disproportionate scrutiny to any applicant based on the ideology expressed in the name or purpose of the organization.”.

(b) **MANDATORY UNPAID ADMINISTRATIVE LEAVE FOR MISCONDUCT.**—Paragraph (1) of Section 1203(c) of the Internal Revenue Service Restructuring and Reform Act of 1998 (26 U.S.C. 7804 note) is amended by adding at the end the following new sentence: “Notwithstanding the preceding sentence, if the Commissioner of Internal Revenue takes a personnel action other than termination for an act or omission described in subsection (b), the Commissioner shall place the employee on unpaid administrative leave for a period of not less than 30 days.”.

(c) **LIMITATION ON ALTERNATIVE PUNISHMENT.**—Paragraph (1) of section 1203(c) of the Internal Revenue Service Restructuring and Reform Act of 1998 (26 U.S.C. 7804 note) is amended by striking “The Commissioner” and inserting “Except in the case of an act

or omission described in subsection (b)(3)(A), the Commissioner”.

SEC. 10. EXTENSION OF DECLARATORY JUDGMENT PROCEDURES TO SOCIAL WELFARE ORGANIZATIONS.

(a) **IN GENERAL.**—Section 7428(a)(1) of the Internal Revenue Code of 1986 is amended by striking “or” at the end of subparagraph (C) and by adding at the end the following new subparagraph:

“(E) with respect to the initial classification or continuing classification of an organization described in section 501(c)(4) which is exempt from tax under section 501(a), or”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply with respect to pleading filed after the date of the enactment of this Act.

SEC. 11. REVIEW BY THE TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.

(a) **REVIEW.**—Subsection (k)(1) of section 8D of the Inspector General Act of 1978 (5 U.S.C. App.) is amended—

(1) in subparagraph (C), by striking “and” at the end;

(2) by redesignating subparagraph (D) as subparagraph (E);

(3) by inserting after subparagraph (C) the following new subparagraph:

“(D) shall—

“(i) review any criteria employed by the Internal Revenue Service to select tax returns (including applications for recognition of tax-exempt status) for examination or audit, assessment or collection of deficiencies, criminal investigation or referral, refunds for amounts paid, or any heightened scrutiny or review in order to determine whether the criteria discriminates against taxpayers on the basis of race, religion, or political ideology; and

“(ii) consult with the Internal Revenue Service on recommended amendments to such criteria in order to eliminate any discrimination identified pursuant to the review described in clause (i); and”;

(4) in subparagraph (E), as so redesignated, by striking “and (C)” and inserting “(C), and (D)”.

(b) **SEMIANNUAL REPORT.**—Subsection (g) of such section is amended by adding at the end the following new paragraph:

“(3) Any semiannual report made by the Treasury Inspector General for Tax Administration that is required pursuant to section 5(a) shall include—

“(A) a statement affirming that the Treasury Inspector General for Tax Administration has reviewed the criteria described in subsection (k)(1)(D) and consulted with the Internal Revenue Service regarding such criteria; and

“(B) a description and explanation of any such criteria that was identified as discriminatory by the Treasury Inspector General for Tax Administration.”.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 412—RE-AFFIRMING THE STRONG SUPPORT OF THE UNITED STATES GOVERNMENT FOR FREEDOM OF NAVIGATION AND OTHER INTERNATIONALLY LAWFUL USES OF SEA AND AIRSPACE IN THE ASIA-PACIFIC REGION, AND FOR THE PEACEFUL DIPLOMATIC RESOLUTION OF OUTSTANDING TERRITORIAL AND MARITIME CLAIMS AND DISPUTES

Mr. MENENDEZ (for himself, Mr. RUBIO, Mr. CARDIN, Mr. MCCAIN, and

Mr. RISCH) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 412

Whereas Asia-Pacific's maritime domains, which include both the sea and airspace above the domains, are critical to the region's prosperity, stability, and security, including global commerce;

Whereas the United States is a long-standing Asia-Pacific power and has a national interest in maintaining freedom of operations in international waters and airspace both in the Asia-Pacific region and around the world;

Whereas, for over 60 years, the United States Government, alongside United States allies and partners, has played an instrumental role in maintaining stability in the Asia-Pacific, including safeguarding the prosperity and economic growth and development of the Asia-Pacific region;

Whereas the United States, from the earliest days of the Republic, has had a deep and abiding national security interest in freedom of navigation, freedom of the seas, respect for international law, and unimpeded lawful commerce, including in the East China and South China Seas;

Whereas the United States alliance relationships in the region, including with Japan, Korea, Australia, the Philippines, and Thailand, are at the heart of United States policy and engagement in the Asia-Pacific region, and share a common approach to supporting the maintenance of peace and stability, freedom of navigation, and other internationally lawful uses of sea and airspace in the Asia-Pacific region;

Whereas territorial and maritime claims must be derived from land features and otherwise comport with international law;

Whereas the United States Government has a clear interest in encouraging and supporting the nations of the region to work collaboratively and diplomatically to resolve disputes and is firmly opposed to coercion, intimidation, threats, or the use of force;

Whereas the South China Sea contains great natural resources, and their stewardship and responsible use offers immense potential benefit for generations to come;

Whereas the United States is not a claimant party in either the East China or South China Seas, but does have an interest in the peaceful diplomatic resolution of disputed claims in accordance with international law, in freedom of operations, and in the free-flow of commerce free of coercion, intimidation, or the use of force;

Whereas the United States supports the obligation of all members of the United Nations to seek to resolve disputes by peaceful means;

Whereas freedom of navigation and other lawful uses of sea and airspace in the Asia-Pacific region are embodied in international law, not granted by certain states to others;

Whereas, on November 23, 2013, the People's Republic of China unilaterally and without prior consultations with the United States, Japan, the Republic of Korea or other nations of the Asia-Pacific region, declared an Air Defense Identification Zone (ADIZ) in the East China Sea, also announcing that all aircraft entering the PRC's self-declared ADIZ, even if they do not intend to enter Chinese territorial airspace, would have to submit flight plans, maintain radio contact, and follow directions from the Chinese Ministry of National Defense or face "emergency defensive measures";

Whereas the "rules of engagement" declared by China, including the "emergency defensive measures", are in violation of the concept of "due regard for the safety of civil aviation" under the Chicago Convention of

the International Civil Aviation Organization's Chicago Convention and thereby are a departure from accepted practice;

Whereas the Chicago Convention of the International Civil Aviation Organization distinguishes between civilian aircraft and state aircraft and provides for the specific obligations of state parties, consistent with customary law, to "refrain from resorting to the use of weapons against civil aircraft in flight and . . . in case of interception, the lives of persons on board and the safety of aircraft must not be endangered";

Whereas international civil aviation is regulated by international agreements, including standards and regulations set by ICAO for aviation safety, security, efficiency and regularity, as well as for aviation environmental protection;

Whereas, in accordance with the norm of airborne innocent passage, the United States does not recognize the right of a coastal nation to apply its ADIZ procedures to foreign state aircraft not intending to enter national airspace nor does the United States apply its ADIZ procedures to foreign state aircraft not intending to enter United States airspace;

Whereas the United States Government expressed profound concerns with China's unilateral, provocative, dangerous, and destabilizing declaration of such a zone, including the potential for misunderstandings and miscalculations by aircraft operating lawfully in international airspace;

Whereas the People's Republic of China's declaration of an ADIZ in the East China Sea will not alter how the United States Government conducts operations in the region or the unwavering United States commitment to peace, security and stability in the Asia-Pacific region;

Whereas the Government of Japan expressed deep concern about the People's Republic of China's declaration of such a zone, regarding it as an effort to unduly infringe upon the freedom of flight in international airspace and to change the status quo that could escalate tensions and potentially cause unintentional consequences in the East China Sea;

Whereas the Government of the Republic of Korea has expressed concern over China's declared ADIZ, and on December 9, 2013, announced an adjustment to its longstanding Air Defense Identification Zone, which does not encompass territory administered by another country, and did so only after undertaking a deliberate process of consultations with the United States, Japan, and China;

Whereas the Government of the Philippines has stressed that China's declared ADIZ seeks to transfer an entire air zone into Chinese domestic airspace, infringes on freedom of flight in international airspace, and compromises the safety of civil aviation and the national security of affected states, and has called on China to ensure that its actions do not jeopardize regional security and stability;

Whereas, on November 26, 2013, the Government of Australia made clear in a statement its opposition to any coercive or unilateral actions to change the status quo in the East China Sea;

Whereas, on March 10, 2014, the United States Government and the Government of Japan jointly submitted a letter to the ICAO Secretariat regarding the issue of freedom of overflight by civil aircraft in international airspace and the effective management of civil air traffic within allocated Flight Information Regions (FIR);

Whereas Indonesia Foreign Minister Marty Natalegawa, in a hearing before the Committee on Defense and Foreign Affairs on February 18, 2014, stated, "We have firmly told China we will not accept a similar [Air Defense Identification] Zone if it is adopted

in the South China Sea. And the signal we have received thus far is, China does not plan to adopt a similar Zone in the South China Sea.";

Whereas over half the world's merchant tonnage flows through the South China Sea, and over 15,000,000 barrels of oil per day transit the Strait of Malacca, fueling economic growth and prosperity throughout the Asia-Pacific region;

Whereas the increasing frequency and assertiveness of patrols and competing regulations over disputed territory and maritime areas and airspace in the South China Sea and the East China Sea are raising tensions and increasing the risk of confrontation;

Whereas the Association of Southeast Asian Nations (ASEAN) has promoted multilateral talks on disputed areas without settling the issue of sovereignty, and in 2002 joined with China in signing a Declaration on the Conduct of Parties in the South China Sea that committed all parties to those territorial disputes to "reaffirm their respect for and commitment to the freedom of navigation in and over flight above the South China Sea as provided for by the universally recognized principles of international law" and to "resolve their territorial and jurisdictional disputes by peaceful means, without resorting to the threat or use of force";

Whereas ASEAN and China committed in 2002 to develop an effective Code of Conduct when they adopted the Declaration on the Conduct of Parties in the South China Sea, yet negotiations are irregular and little progress has been made;

Whereas, in recent years, there have been numerous dangerous and destabilizing incidents in waters near the coasts of the Philippines, China, Malaysia, and Vietnam;

Whereas the United States Government is deeply concerned about unilateral actions by any claimant seeking to change the status quo through the use of coercion, intimidation, or military force, including the continued restrictions on access to Scarborough Reef and pressure on long-standing Philippine presence at the Second Thomas Shoal by the People's Republic of China; actions by any state to prevent any other state from exercising its sovereign rights to the resources of the exclusive economic zone (EEZ) and continental shelf by making claims to those areas that have no support in international law; declarations of administrative and military districts in contested areas in the South China Sea; and the imposition of new fishing regulations covering disputed areas, which have raised tensions in the region;

Whereas international law is important to safeguard the rights and freedoms of all states in the Asia-Pacific region, and the lack of clarity in accordance with international law by claimants with regard to their South China Sea claims can create uncertainty, insecurity, and instability;

Whereas the United States Government opposes the use of intimidation, coercion, or force to assert a territorial claim in the South China Sea;

Whereas claims in the South China Sea must accord with international law, and those that are not derived from land features are fundamentally flawed;

Whereas ASEAN issued Six-Point Principles on the South China Sea on July 20, 2012, whereby ASEAN's Foreign Ministers reiterated and reaffirmed "the commitment of ASEAN Member States to: . . . 1. the full implementation of the Declaration on the Conduct of Parties in the South China Sea (2002); . . . 2. the Guidelines for the Implementation of the Declaration on the Conduct of Parties in the South China Sea (2011); . . . 3. the early conclusion of a Regional Code of Conduct in the South China Sea; . . . 4. the full respect of the universally recognized

principles of International Law, including the 1982 United Nations Convention on the Law of the Sea (UNCLOS); . . . 5. the continued exercise of self-restraint and non-use of force by all parties; and . . . 6. the peaceful resolution of disputes, in accordance with universally recognized principles of International Law, including the 1982 United Nations Convention on the Law of the Sea (UNCLOS).”;

Whereas, in 2013, the Republic of the Philippines properly exercised its rights to peaceful settlement mechanisms with the filing of arbitration case under Article 287 and Annex VII of the Convention on the Law of the Sea in order to achieve a peaceful and durable solution to the dispute, and the United States hopes that all parties in any dispute ultimately abide by the rulings of internationally recognized dispute-settlement bodies;

Whereas China and Japan are the world's second and third largest economies, and have a shared interest in preserving stable maritime domains to continue to support economic growth;

Whereas there has been an unprecedented increase in dangerous activities by Chinese maritime agencies in areas near the Senkaku islands, including between 6 and 25 ships of the Government of China intruding into the Japanese territorial sea each month since September 2012, between 26 and 124 ships entering the “contiguous zone” in the same time period, and 9 ships intruding into the territorial sea and 33 ships entering in the contiguous zone in February 2014;

Whereas, although the United States Government does not take a position on the ultimate sovereignty of the Senkaku Islands, the United States Government acknowledges that they are under the administration of Japan and opposes any unilateral actions that would seek to undermine such administration;

Whereas the United States Senate has previously affirmed that the unilateral actions of a third party will not affect the United States' acknowledgment of the administration of Japan over the Senkaku Islands;

Whereas the United States remains committed under the Treaty of Mutual Cooperation and Security to respond to any armed attack in the territories under the administration of Japan, has urged all parties to take steps to prevent incidents and manage disagreements through peaceful means, and commends the Government of Japan for its restrained approach in this regard;

Whereas both the United States and the People's Republic of China are parties to and are obligated to observe the rules of the Convention on the International Regulations for Preventing Collisions at Sea, done at London October 12, 1972 (COLREGs);

Whereas on December 5, 2013, the USS Cowpens was lawfully operating in international waters in the South China Sea when a People's Liberation Army Navy vessel reportedly crossed its bow at a distance of less than 500 yards and stopped in the water, forcing the USS Cowpens to take evasive action to avoid a collision;

Whereas the reported actions taken by the People's Liberation Army Navy vessel in the USS Cowpens' incident, as publicly reported, appear contrary to the international legal obligations of the People's Republic of China under COLREGs;

Whereas, on January 19, 1998, the United States and People's Republic of China signed the Military Maritime Consultative Agreement, creating a mechanism for consultation

and coordination on operational safety issues in the maritime domain between the United States and the People's Republic of China;

Whereas the Western Pacific Naval Symposium, inaugurated in 1988 and comprising the navies of Australia, Brunei, Cambodia, Canada, Chile, France, Indonesia, Japan, Malaysia, New Zealand, Papua New Guinea, the People's Republic of China, the Philippines, the Republic of Korea, the Russian Federation, Singapore, Thailand, Tonga, the United States, and Vietnam, whose countries all border the Pacific Ocean region, provides a forum where leaders of regional navies can meet to discuss cooperative initiatives, discuss regional and global maritime issues, and undertake exercises to strengthen norms and practices that contribute to operational safety, including protocols for unexpected encounters at sea, common ways of communication, common ways of operating, and common ways of engagement;

Whereas, Japan and the People's Republic of China sought to negotiate a Maritime Communications Mechanism between the defense authorities and a Maritime Search and Rescue Agreement and agreed in principle to these agreements to address operational safety on the maritime domains but failed to sign them;

Whereas the Changi Command and Control Center in Singapore provides a platform for all the countries of the Western Pacific to share information on what kind of contact at sea and to provide a common operational picture for the region;

Whereas 2014 commemorates the 35th anniversary of normalization of diplomatic relations between the United States and the People's Republic of China, and the United States welcomes the development of a peaceful and prosperous China that becomes a responsible international stakeholder, the government of which respects international norms, international laws, international institutions, and international rules; enhances security and peace; and seeks to advance relations between the United States and China; and

Whereas ASEAN plays an important role, in partnership with others in the regional and international community, in addressing maritime security issues in the Asia-Pacific region and the Indian Ocean, including open access to the maritime domain of Asia; Now, therefore, be it

Resolved,

SECTION 1. SENSE OF THE SENATE.

The Senate—

(1) condemns coercive and threatening actions or the use of force to impede freedom of operations in international airspace by military or civilian aircraft, to alter the status quo or to destabilize the Asia-Pacific region;

(2) urges the Government of the People's Republic of China to refrain from implementing the declared East China Sea Air Defense Identification Zone (ADIZ), which is contrary to freedom of overflight in international airspace, and to refrain from taking similar provocative actions elsewhere in the Asia-Pacific region; and

(3) commends the Governments of Japan and of the Republic of Korea for their restraint, and commends the Government of the Republic of Korea for engaging in a deliberate process of consultations with the United States, Japan and China prior to announcing its adjustment of its Air Defense Identification Zone on December 9, 2013, and for its commitment to implement this adjusted Air Defense Identification Zone

(ADIZ) in a manner consistent with international practice and respect for the freedom of overflight and other internationally lawful uses of international airspace.

SEC. 2. STATEMENT OF POLICY.

It is the policy of the United States to—

(1) reaffirm its unwavering commitment and support for allies and partners in the Asia-Pacific region, including longstanding United States policy regarding Article V of the United States-Philippines Mutual Defense Treaty and that Article V of the United States-Japan Mutual Defense Treaty applies to the Japanese-administered Senkaku Islands;

(2) oppose claims that impinge on the rights, freedoms, and lawful use of the sea that belong to all nations;

(3) urge all parties to refrain from engaging in destabilizing activities, including illegal occupation or efforts to unlawfully assert administration over disputed claims;

(4) ensure that disputes are managed without intimidation, coercion, or force;

(5) call on all claimants to clarify or adjust claims in accordance with international law;

(6) support efforts by ASEAN and the People's Republic of China to develop an effective Code of Conduct, including the “early harvest” of agreed-upon elements in the Code of Conduct that can be implemented immediately;

(7) reaffirm that an existing body of international rules and guidelines, including the International Regulations for Preventing Collisions at Sea, done at London October 12, 1972 (COLREGs), is sufficient to ensure the safety of navigation between the United States Armed Forces and the forces of other countries, including the People's Republic of China;

(8) support the development of regional institutions and bodies, including the ASEAN Regional Forum, the ASEAN Defense Minister's Meeting Plus, the East Asia Summit, and the expanded ASEAN Maritime Forum, to build practical cooperation in the region and reinforce the role of international law;

(9) encourage the adoption of mechanisms such as hotlines or emergency procedures for preventing incidents in sensitive areas, managing them if they occur, and preventing disputes from escalating;

(10) fully support the rights of claimants to exercise rights they may have to avail themselves of peaceful dispute settlement mechanisms;

(11) encourage claimants not to undertake new unilateral attempts to change the status quo since the signing of the 2002 Declaration of Conduct, including not asserting administrative measures or controls in disputed areas in the South China Sea;

(12) encourage the deepening of partnerships with other countries in the region for maritime domain awareness and capacity building, as well as efforts by the United States Government to explore the development of appropriate multilateral mechanisms for a “common operating picture” in the South China Sea that would serve to help countries avoid destabilizing behavior and deter risky and dangerous activities; and

(13) assure the continuity of operations by the United States in the Asia-Pacific region, including, when appropriate, in cooperation with partners and allies, to reaffirm the principle of freedom of operations in international waters and airspace in accordance with established principles and practices of international law.

SENATE RESOLUTION 413—RECOGNIZING 20 YEARS SINCE THE GENOCIDE IN RWANDA, AND AFFIRMING IT IS IN THE NATIONAL INTEREST OF THE UNITED STATES TO WORK IN CLOSE COORDINATION WITH INTERNATIONAL PARTNERS TO HELP PREVENT AND MITIGATE ACTS OF GENOCIDE AND MASS ATROCITIES

Mr. COONS (for himself, Mr. MENENDEZ, and Mr. FLAKE) submitted the following resolution; which was referred to the Committee on Foreign Relations.:

S. RES. 413

Whereas, in the aftermath of the Holocaust, the United Nations General Assembly adopted the Convention on the Prevention and Punishment of the Crime of Genocide declaring that genocide, whether committed in a time of peace or war, is a crime under international law;

Whereas the United States was the first country to sign the Convention on the Prevention and Punishment of the Crime of Genocide, and the Senate voted to ratify the Convention on the Prevention and Punishment of the Crime of Genocide on February 11, 1986;

Whereas, for approximately 100 days between April 7, 1994, and July 1994, more than 800,000 civilians were killed in a genocide in Rwanda that targeted members of the Tutsi, moderate Hutu, and Twa populations, resulting in the horrific deaths of nearly 70 percent of the Tutsi population living in Rwanda;

Whereas the massacres of innocent Rwandan civilians were premeditated and systematic attempts to eliminate the Tutsi population by Hutu extremists, fueled by hatred and incitement propagated by newspapers and radio;

Whereas, in addition to systematic targeting of an ethnic minority in Rwanda resulting in the mass slaughter of innocent civilians, rape was also used as a weapon of war;

Whereas, despite the deployment of the United Nations Assistance Mission for Rwanda (UNAMIR) in October 1993 following the end of the Rwandan Civil War, its mandate was insufficient to ensure the protection of large swathes of the population, demonstrating the inability of the United Nations to effectively respond to the unfolding genocide and stop or mitigate its impact;

Whereas, on July 4, 1994, the Rwandan Patriotic Front, a trained military group consisting of formerly exiled Tutsis, began its takeover of the country, which resulted in an ending of the genocide, though not a complete end to the violence, including retribution;

Whereas, in October 1994, the International Criminal Tribunal for Rwanda (ICTR) was established as the first international tribunal with the mandate to prosecute the crime of genocide and ultimately prosecuted 63 individuals for war crimes, including genocide and crimes against humanity as well as the first convictions for rape as a weapon of war;

Whereas the United States Government supports initiatives to ensure that victims of genocide and mass atrocities are not forgotten, and has committed to work with international partners to help prevent genocide and mass atrocities and identify and support a range of actions to protect civilian populations at risk;

Whereas, in July 2004, the Senate adopted Senate Concurrent Resolution 133 and the House of Representatives adopted House Concurrent Resolution 467, declaring that

“the atrocities unfolding in Darfur, Sudan, are genocide”, and calling on the United States Government and the international community to take measures to address the situation immediately;

Whereas, in September 2004, the United States Government, in testimony by Secretary of State Colin Powell before the Committee on Foreign Relations of the Senate, declared the ongoing conflict in Darfur, Sudan a “genocide” perpetrated by the government based in Khartoum against its own people and affecting over 2,400,000 people in Sudan, including an estimated 200,000 fatalities;

Whereas, in September 2005, the United States joined other members of the United Nations in adopting United Nations General Assembly Resolution 60/1, which affirmed that the international community has a responsibility to use appropriate diplomatic, humanitarian and other peaceful means, in accordance with Chapter VI (Military enforcement) and VIII (Regional Arrangements) of the United Nations Charter, to help protect populations from genocide, war crimes, ethnic cleansing, and crimes against humanity;

Whereas, in December 2011, the Senate unanimously passed Senate Concurrent Resolution 71, recognizing the United States’ national interest in helping to prevent and mitigate acts of genocide and other mass atrocities against civilians, and urging the development of a whole of government approach to prevent and mitigate such acts;

Whereas, in April 2012, President Barack Obama established the Atrocities Prevention Board within the United States inter-agency structure, chaired by National Security staff, to help identify and more effectively address atrocity threats, including genocide, as a core national security interest and core moral responsibility;

Whereas, in July 2013, the National Intelligence Council completed the first ever National Intelligence Estimate on the global risk for mass atrocities and genocide;

Whereas, in January 2014, the National Director of Intelligence testified before the Select Committee on Intelligence of the Senate, stating that “the overall risk of mass atrocities worldwide will probably increase in 2014 and beyond . . . Much of the world will almost certainly turn to the United States for leadership to prevent and respond to mass atrocities.”;

Whereas, despite measures taken by the United States Government and other governments since 1994, the international community still faces the challenges of responding to escalation of violence, atrocities, and religious-based conflict in many corners of the globe, including Syria and the Central African Republic, and a failure of the international community to appropriately respond to and address the rapidly deteriorating situation could result in further atrocities;

Whereas the United Nations Security Council was unable to pass a resolution condemning the Government of Bashar al Assad of Syria for the use of chemical weapons against civilians, killing more than 1,400 of his own people in August 2013; and

Whereas United Nations Secretary-General Ban Ki-moon recommended to the United Nations Security Council the establishment of a United Nations peacekeeping mission in the Central African Republic with the primary mandate to protect civilians: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes the United Nations’ designation of April 7th as the International Day of Reflection on the Genocide in Rwanda;

(2) honors the memory of the more than 800,000 victims of the Rwandan genocide and

expresses sympathy for those whose lives were forever changed by this horrific event;

(3) expresses support for the people of Rwanda as they remember the victims of genocide;

(4) affirms it is in the national interest of the United States to work in close coordination with international partners to prevent and mitigate acts of genocide and mass atrocities;

(5) condemns ongoing acts of violence and mass atrocities perpetrated against innocent civilians in Syria, the Central African Republic, South Sudan, Sudan and elsewhere;

(6) urges the President to confer with Congress on an ongoing basis regarding the priorities and objectives of the Atrocities Prevention Board;

(7) urges the President to work with Congress to strengthen the United States Government’s ability to identify and more rapidly respond to genocide and mass atrocities in order to prevent where possible and mitigate the impact of such events; and

(8) supports ongoing United States and international efforts to—

(A) strengthen multilateral peacekeeping capacities;

(B) build capacity for democratic rule of law, security sector reform, and other measures to improve civilian protection in areas of conflict;

(C) ensure measures of accountability for perpetrators of mass atrocities and crimes against humanity; and

(D) strengthen the work of United States and international institutions, such as the Holocaust Memorial Museum, which are working to document, identify, and prevent mass atrocities and inspire citizens and leaders worldwide to confront hatred and prevent genocide.

SENATE RESOLUTION 414—DESIGNATING APRIL 2014 AS “NATIONAL CONGENITAL DIAPHRAGMATIC HERNIA AWARENESS MONTH”

Mr. SESSIONS (for himself and Mr. CARDIN) submitted the following resolution; which was considered and agreed to:

S. RES. 414

Whereas congenital diaphragmatic hernia (referred to in this preamble as “CDH”) occurs when the diaphragm fails to fully form, allowing abdominal organs to migrate into the chest cavity and preventing lung growth;

Whereas the Centers for Disease Control and Prevention recognizes CDH as a birth defect;

Whereas the majority of CDH patients suffer from underdeveloped lungs or poor pulmonary function;

Whereas babies born with CDH endure extended hospital stays in intensive care with multiple surgeries;

Whereas CDH patients often endure long-term complications, such as pulmonary hypertension, pulmonary hypoplasia, asthma, gastrointestinal reflex, feeding disorders, and developmental delays;

Whereas CDH survivors sometimes endure long-term mechanical ventilation dependency, skeletal malformations, supplemental oxygen dependency, enteral and parenteral nutrition, and hypoxic brain injury;

Whereas CDH is treated through mechanical ventilation, a heart and lung bypass (commonly known as “extracorporeal membrane oxygenation”), machines, and surgical repair;

Whereas surgical repair is often not a permanent solution for CDH and can lead to re-herniation and require additional surgery;