

pursuant to, the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.).

“(2) **DEPENDENT.**—The term ‘dependent’ has the meaning given such term by section 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B).

“(3) **LAVISH OR EXTRAVAGANT.**—The Secretary shall, in consultation with the Tribal Advisory Committee (as established under section 3(a) of the Tribal General Welfare Exclusion Act of 2013), establish guidelines for what constitutes lavish or extravagant benefits with respect to Indian tribal government programs.

“(4) **ESTABLISHMENT OF TRIBAL GOVERNMENT PROGRAM.**—A program shall not fail to be treated as an Indian tribal government program solely by reason of the program being established by tribal custom or government practice.

“(5) **CEREMONIAL ACTIVITIES.**—Any items of cultural significance, reimbursement of costs, or cash honorarium for participation in cultural or ceremonial activities for the transmission of tribal culture shall not be treated as compensation for services.”

(b) **CONFORMING AMENDMENT.**—The table of sections for part III of subchapter B of chapter 1 is amended by inserting before the item relating to section 140 the following new item:

“Sec. 139E. Indian general welfare benefits.”

(c) **STATUTORY CONSTRUCTION.**—Ambiguities in section 139E of the Internal Revenue Code of 1986, as added by this section, shall be resolved in favor of Indian tribal governments and deference shall be given to Indian tribal governments for the programs administered and authorized by the tribe to benefit the general welfare of the tribal community.

(d) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—The amendments made by this section shall apply to taxable years for which the period of limitation on refund or credit under section 6511 of the Internal Revenue Code of 1986 has not expired.

(2) **ONE-YEAR WAIVER OF STATUTE OF LIMITATIONS.**—If the period of limitation on a credit or refund resulting from the amendments made by subsection (a) expires before the end of the 1-year period beginning on the date of the enactment of this Act, refund or credit of such overpayment (to the extent attributable to such amendments) may, nevertheless, be made or allowed if claim therefor is filed before the close of such 1-year period.

#### SEC. 03. TRIBAL ADVISORY COMMITTEE.

(a) **ESTABLISHMENT.**—The Secretary of the Treasury shall establish a Tribal Advisory Committee (hereinafter in this subsection referred to as the “Committee”).

(b) **DUTIES.**—

(1) **IMPLEMENTATION.**—The Committee shall advise the Secretary on matters relating to the taxation of Indians.

(2) **EDUCATION AND TRAINING.**—The Secretary shall, in consultation with the Committee, establish and require—

(A) training and education for internal revenue field agents who administer and enforce internal revenue laws with respect to Indian tribes on Federal Indian law and the Federal Government’s unique legal treaty and trust relationship with Indian tribal governments, and

(B) training of such internal revenue field agents, and provision of training and technical assistance to tribal financial officers, about implementation of this Act and the amendments made thereby.

(c) **MEMBERSHIP.**—

(1) **IN GENERAL.**—The Committee shall be composed of 7 members appointed as follows:

(A) Three members appointed by the Secretary of the Treasury.

(B) One member appointed by the Chairman, and one member appointed by the

Ranking Member, of the Committee on Ways and Means of the House of Representatives.

(C) One member appointed by the Chairman, and one member appointed by the Ranking Member, of the Committee on Finance of the Senate.

(2) **TERM.**—

(A) **IN GENERAL.**—Except as provided in subparagraph (B), each member’s term shall be 4 years.

(B) **INITIAL STAGGERING.**—The first appointments made by the Secretary under paragraph (1)(A) shall be for a term of 2 years.

#### SEC. 4. OTHER RELIEF FOR INDIAN TRIBES.

(a) **TEMPORARY SUSPENSION OF EXAMINATIONS.**—The Secretary of the Treasury shall suspend all audits and examinations of Indian tribal governments and members of Indian tribes (or any spouse or dependent of such a member), to the extent such an audit or examination relates to the exclusion of a payment or benefit from an Indian tribal government under the general welfare exclusion, until the education and training prescribed by this Act is completed. The running of any period of limitations under section 6501 of the Internal Revenue Code of 1986 with respect to Indian tribal governments and members of Indian tribes shall be suspended during the period during which audits and examinations are suspended under the preceding sentence.

(b) **WAIVER OF PENALTIES AND INTEREST.**—The Secretary of the Treasury may waive any interest and penalties imposed under such Code on any Indian tribal government or member of an Indian tribe (or any spouse or dependent of such a member) to the extent such interest and penalties relate to excluding a payment or benefit from gross income under the general welfare exclusion.

(c) **DEFINITIONS.**—For purposes of this subsection—

(1) **INDIAN TRIBAL GOVERNMENT.**—The term “Indian tribal government” shall have the meaning given such term by section 139E of the Internal Revenue Code of 1986, as added by this Act.

(2) **INDIAN TRIBE.**—The term “Indian tribe” shall have the meaning given such term by section 45A(c)(6) of such Code.

#### AUTHORITY FOR COMMITTEES TO MEET

##### COMMITTEE ON AGRICULTURE, NUTRITION, AND FORESTRY

Mr. CARDIN. Mr. President, I ask unanimous consent that the Committee on Agriculture, Nutrition, and Forestry, be authorized to meet during the session of the Senate on May 13, 2014, at 10 a.m., in room SR-328A of the Russell Senate Office Building, to conduct a hearing entitled “High Frequency and Automated Trading in Futures Markets.”

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. CARDIN. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be authorized to meet during the session of the Senate on May 13, 2014, at 10 a.m., in room SD-366A of the Dirksen Senate Office Building.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON FOREIGN RELATIONS

Mr. CARDIN. Mr. President, I ask unanimous consent that the Com-

mittee on Foreign Relations be authorized to meet during the session of the Senate on May 13, 2014, at 3:30 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mr. CARDIN. Mr. President, I ask unanimous consent that the Committee on Health, Education, Labor, and Pensions be authorized to meet during the session of the Senate on May 13, 2014, at 10 a.m., in room SD-430 of the Dirksen Senate Office Building to conduct a hearing entitled “Strengthening Minority Serving Institutions: Best Practices and Innovations for Student Success.”

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

Mr. CARDIN. Mr. President, I ask unanimous consent that the Committee on Homeland Security and Governmental Affairs be authorized to meet during the session of the Senate on May 13, 2014, at 10:30 a.m. to conduct a hearing entitled “Improving Financial Management at the Department of Defense.”

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON THE JUDICIARY

Mr. CARDIN. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet during the session of the Senate, on May 13, 2014, at 9:30 a.m., in room SD-226 of the Dirksen Senate Office Building, to conduct a hearing entitled “Judicial Nominations.”

The PRESIDING OFFICER. Without objection, it is so ordered.

##### SELECT COMMITTEE ON INTELLIGENCE

Mr. CARDIN. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on May 13, 2014, at 2:30 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### SUBCOMMITTEE ON CRIME AND TERRORISM

Mr. CARDIN. Mr. President, I ask unanimous consent that the Committee on the Judiciary, Subcommittee on Crime and Terrorism, be authorized to meet during the session of the Senate on May 13, 2014, at 2:30 p.m., in room SD-226 of the Dirksen Senate Office Building, to conduct a hearing entitled “Economic Espionage and Trade Secret Theft: Are Our Laws Adequate for Today’s Threats?”

The PRESIDING OFFICER. Without objection, it is so ordered.

##### SUBCOMMITTEE ON WATER AND WILDLIFE

Mr. CARDIN. Mr. President, I ask unanimous consent that the Subcommittee on Water and Wildlife of the Committee on Environment and Public Works be authorized to meet during the session of the Senate on May 13, at 3 p.m. in room SD-406 of the Dirksen Senate Office Building to conduct a hearing entitled, “Solving the Problem of Polluted Transportation Infrastructure Stormwater Runoff.”

The PRESIDING OFFICER. Without objection, it is so ordered.

#### PRIVILEGES OF THE FLOOR

Mrs. BOXER. Mr. President, I ask unanimous consent that Jephtha Nafziger, a detailee from OMB with the Senate Budget Committee, be granted floor privileges beginning today, May 13, and ending August 1, 2014.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### NATIONAL PHYSICAL EDUCATION AND SPORT WEEK

Mr. REID. Mr. President, I ask unanimous consent that the Judiciary Committee be discharged from further consideration of S. Res. 441 and the Senate proceed to its consideration.

The PRESIDING OFFICER. Without objection, it is so ordered.

The clerk will report the resolution by title.

The legislative clerk read as follows:

A resolution (S. Res. 441) designating the week of May 1 through May 7, 2014, as "National Physical Education and Sport Week."

There being no objection, the Senate proceeded to consider the resolution.

Mr. REID. Mr. President, I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and the motions to reconsider be considered made and laid upon the table, with no intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 441) was agreed to.

The preamble was agreed to.

(The resolution, with its preamble, is printed in the RECORD of May 8, 2014, under "Submitted Resolutions.")

#### NATIONAL TRAVEL AND TOURISM WEEK

Mr. REID. Mr. President, I ask unanimous consent that the Senate proceed to S. Res. 443.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The legislative clerk read as follows:

A resolution (S. Res. 443) recognizing the goals of National Travel and Tourism Week and honoring the valuable contribution of travel and tourism to the United States.

There being no objection, the Senate proceeded to consider the resolution.

Mr. REID. Mr. President, I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and that the motions to reconsider be considered made and laid upon the table, with no intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 443) was agreed to.

The preamble was agreed to.

(The resolution, with its preamble, is printed in today's RECORD under "Submitted Resolutions.")

#### HONORING FORMER SENATOR HARLAN MATHEWS

Mr. REID. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of S. Res. 444 submitted earlier today.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The legislative clerk read as follows:

A resolution (S. Res. 444) relative to the death of Harlan Mathews, former United States Senator for the State of Tennessee.

There being no objection, the Senate proceeded to consider the resolution.

Mr. REID. I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and that the motions to reconsider be considered made and laid on the table, with no intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 444) was agreed to.

The preamble was agreed to.

(The resolution, with its preamble, is printed in today's RECORD under "Submitted Resolutions.")

#### ORDERS FOR WEDNESDAY, MAY 14, 2014

Mr. REID. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 9:30 a.m. on Wednesday, May 14; that following the prayer and pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, and the time for the two leaders be reserved for their use later in the day; that following any leader remarks, the Senate resume consideration of the motion to proceed to H.R. 3474, postcloture; finally, that all time during adjournment, morning business, and executive session count postcloture on the motion to proceed to H.R. 3474.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### PROGRAM

Mr. REID. Under a previous order, there will be up to five rollcall votes at 11:15 a.m. tomorrow. There will be another series of up to four rollcall votes at 5:15 p.m. tomorrow related to nominations.

#### ADJOURNMENT UNTIL 9:30 A.M. TOMORROW

Mr. REID. Mr. President, if there is no further business to come before the Senate, I ask unanimous consent that it adjourn under the provisions of S. Res. 444 as a further mark of respect to the memory of the late Senator Harlan Mathews of Tennessee.

There being no objection, the Senate, at 6:41 p.m., adjourned until Wednesday, May 14, 2014, at 9:30 a.m.