

that basically embraced ObamaCare: Massachusetts, Maryland, Nevada, Oregon. It says that these four State exchanges spent at least \$474 million and “are now in shambles.”

Look at it—Maryland, \$118 million; Massachusetts, \$57 million; Nevada, \$51 million; for Oregon, \$248 million of taxpayer money from around the country was sent to Oregon for programs that are now in shambles. So now some of these States want even more money to fix what has gone wrong in the first place.

According to Politico, Maryland spent \$118 million to set up its own exchange, and State officials did such a bad job that they are now planning to scrap the whole thing and use software from Connecticut’s exchange. Massachusetts spent \$57 million. Politico called the program in Massachusetts “fatally crippled.” Nevada spent \$51 million. Politico says salvaging that exchange “would be a huge feat.” Oregon spent \$248 million to set up its own exchange. It was such a spectacular failure that CNBC ran a headline on May 5 stating “FBI probing Oregon’s ObamaCare exchange.” The FBI is probing the exchange. The State plans to use the Federal exchange from now on, getting rid of their State exchange. That is the kind of double-dipping our bill goes after.

Why should Democrats in Washington, DC, be telling taxpayers across America that they have to pay for the failures of State officials in Massachusetts, Nevada, Maryland, Oregon, and other States that may find themselves in the same situation?

Democrats have said and the President continues to say that he wants everyone to have a fair shot. Are Americans from other States who have to pay higher taxes because of these failed exchanges getting a fair shot? Well, they are not.

Our bill will start to give a fair shot to Americans who don’t want to pay twice to bail out incompetent State bureaucrats. It will give a fair shot to Americans who want to reclaim some of their hard-earned taxpayer dollars.

This is just one of many ideas Republicans have offered and will continue to offer to create a patient-centered approach to health care. The plans we have offered will solve the biggest problems families face, which is the cost of care and access to care, problems that seem to have been ignored when Democrats forced this law through Congress. That means measures that would allow small businesses to pull together in order to buy health insurance for employees. Small businesses deserve a fair shot. It means letting people shop for health insurance that works for them and their families—not what the government says is best for them but what they say is best for themselves and their families. People deserve a fair shot at buying a plan that is best for themselves and their families. It means adequately funding State high-risk pools that help people

get insurance—people who have disease, people who are sick—without raising the costs for healthier people. These are just a few of the solutions Republicans have offered and continue to offer to give Americans real health care reform and a real fair shot, health care reform that gives people the care they need from a doctor they choose at lower costs, without all of the harmful and expensive ObamaCare side effects.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 445—RECOGNIZING THE IMPORTANCE OF CANCER RESEARCH AND THE CONTRIBUTIONS OF SCIENTISTS, CLINICIANS, AND PATIENT ADVOCATES ACROSS THE UNITED STATES WHO ARE DEDICATED TO FINDING A CURE FOR CANCER, AND DESIGNATING MAY 2014 AS “NATIONAL CANCER RESEARCH MONTH”

Mrs. FEINSTEIN (for herself and Mr. ISAKSON) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 445

Whereas in 2014, cancer remains one of the most pressing public health concerns in the United States;

Whereas in 2014, more than 1,600,000 individuals in the United States are expected to be diagnosed with cancer and more than 585,000 individuals in the United States are expected to die from the disease;

Whereas 1 in 2 men in the United States will be diagnosed with cancer during his lifetime, and 1 in 3 women in the United States will be diagnosed with cancer during her lifetime;

Whereas 77 percent of individuals diagnosed with cancer are over the age of 55;

Whereas cancer accounts for approximately 1 in every 4 deaths, is the second most common cause of disease-related death in the United States, and is projected to become the number 1 disease-related killer of individuals in the United States;

Whereas racial and ethnic minorities, as well as low-income and elderly populations, continue to suffer disproportionately in cancer incidence, prevalence, and mortality;

Whereas the term “cancer” refers to more than 200 diseases that collectively represent—

(1) the leading cause of death for individuals in the United States under the age of 85; and

(2) the second leading cause of death for all individuals in the United States;

Whereas cancer is expected to cost the United States economy an estimated \$216,000,000,000 in 2014, and the economic burden of cancer is expected to rise as the number of cancer deaths increases;

Whereas the United States investment in cancer research has yielded substantial advances in cancer research and has saved many lives;

Whereas scholars estimate that every 1 percent decline in cancer mortality saves the United States economy \$500,000,000,000;

Whereas advancements in understanding the causes, mechanisms, diagnoses, treatment, and prevention of cancer have led to cures for many types of cancer and have converted other types of cancer into manageable chronic conditions;

Whereas the 5-year survival rate for all types of cancer was greater than 65 percent in 2011, improving between 1981 and 2011, and more than 13,700,000 cancer survivors were living in the United States in 2011;

Whereas therapy and effective screening tools for some types of cancer remain elusive, and some cancers, including pancreatic, liver, lung, ovarian, and brain cancer, continue to have extraordinarily high mortality rates and 5-year survival rates that are typically less than 50 percent;

Whereas partnerships among research scientists, the general public, cancer survivors, patient advocates, philanthropic organizations, industry, and Federal, State, and local governments have led to advanced breakthroughs, early detection tools that have increased survival rates, and a better quality of life for cancer survivors;

Whereas precision medicine holds great promise in treating cancer; and

Whereas advances in cancer research have had significant implications for the treatment of other costly diseases, such as diabetes, heart disease, Alzheimer’s disease, HIV/AIDS, and macular degeneration: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes the importance of cancer research and the invaluable contributions of researchers in the United States and around the world who are dedicated to reversing the cancer epidemic;

(2) designates May 2014 as “National Cancer Research Month”; and

(3) supports efforts to establish cancer research as a national and international priority to eventually eliminate the more than 200 diseases that collectively represent cancer.

AMENDMENTS SUBMITTED AND PROPOSED

SA 3065. Mr. McCAIN submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table.

SA 3066. Mr. McCAIN (for himself, Mr. COBURN, and Mr. LEE) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3067. Mr. McCAIN (for himself, Mr. COBURN, and Mr. LEE) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3068. Mr. McCAIN (for himself, Mr. COBURN, and Mr. LEE) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3069. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3070. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3071. Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3072. Mr. ROBERTS (for himself, Mr. ENZI, Mr. HATCH, Mr. BURR, Mr. FLAKE, Mr. ISAKSON, Mr. CORNYN, Mr. THUNE, Mr. CRAPO, and Mr. GRASSLEY) submitted an amendment intended to be proposed by him to the bill

H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3073. Mr. ROBERTS (for himself and Mr. BARRASSO) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3074. Mr. ROBERTS (for himself, Mr. FLAKE, Mr. ISAKSON, Mr. THUNE, Mr. ENZI, Mr. CORNYN, Mr. HATCH, Mr. CRAPO, and Mr. GRASSLEY) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3075. Ms. MURKOWSKI (for herself and Mr. BEGICH) submitted an amendment intended to be proposed by her to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3076. Mr. BARRASSO (for himself, Mr. HATCH, Mr. ROBERTS, Mr. ENZI, and Mr. ISAKSON) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3077. Mr. THUNE (for himself, Mr. ROBERTS, Mr. ISAKSON, and Mr. FLAKE) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3078. Mr. THUNE (for himself, Mr. CORNYN, Mr. ROBERTS, and Mr. ISAKSON) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3079. Mr. THUNE (for himself, Mr. CARDIN, and Mr. ROBERTS) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3080. Mr. THUNE submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3081. Mr. COONS (for himself, Mr. MORAN, Ms. STABENOW, and Ms. MURKOWSKI) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3082. Mr. KING submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3083. Mr. BOOKER (for himself and Mr. SCOTT) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3084. Mr. TOOMEY submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3085. Mr. TOOMEY submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3086. Mr. HATCH (for himself, Mr. ALEXANDER, Mr. COATS, and Mr. THUNE) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3087. Mr. HATCH (for himself, Mr. ALEXANDER, and Mr. THUNE) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3088. Mr. BURR (for himself and Mr. MANCHIN) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3089. Mr. REID proposed an amendment to amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, *supra*.

SA 3090. Mr. REID proposed an amendment to amendment SA 3089 proposed by Mr. REID to the amendment SA 3060 proposed by Mr. WYDEN to the bill H.R. 3474, *supra*.

SA 3091. Mr. REID proposed an amendment to the bill H.R. 3474, *supra*.

SA 3092. Mr. REID proposed an amendment to amendment SA 3091 proposed by Mr. REID to the bill H.R. 3474, *supra*.

SA 3093. Mr. REID proposed an amendment to the bill H.R. 3474, *supra*.

SA 3094. Mr. REID proposed an amendment to amendment SA 3093 proposed by Mr. REID to the bill H.R. 3474, *supra*.

SA 3095. Mr. REID proposed an amendment to amendment SA 3094 proposed by Mr. REID to the amendment SA 3093 proposed by Mr. REID to the bill H.R. 3474, *supra*.

SA 3096. Mr. REID (for Mr. COONS) proposed an amendment to the resolution S. Res. 314, commemorating and supporting the goals of World AIDS Day.

SA 3097. Mr. REID (for Mr. COONS) proposed an amendment to the resolution S. Res. 314, *supra*.

SA 3098. Ms. CANTWELL (for herself, Mr. THUNE, Mr. CORNYN, Mr. NELSON, Mrs. MURRAY, and Mr. ENZI) submitted an amendment intended to be proposed by her to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table.

SA 3099. Mrs. HAGAN submitted an amendment intended to be proposed by her to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

SA 3100. Mr. GRASSLEY (for himself and Mr. NELSON) submitted an amendment intended to be proposed by him to the bill H.R. 3474, *supra*; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 3065. Mr. MCCAIN submitted an amendment intended to be proposed by him to the bill H.R. 3474, to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE — FOREIGN EARNINGS REINVESTMENT

SEC. 01. SHORT TITLE.

This title may be cited as the "Foreign Earnings Reinvestment Act".

SEC. 02. ALLOWANCE OF TEMPORARY DIVIDENDS RECEIVED DEDUCTION FOR DIVIDENDS RECEIVED FROM A CONTROLLED FOREIGN CORPORATION.

(a) APPLICABILITY OF PROVISION.—

(1) IN GENERAL.—Subsection (f) of section 965 is amended to read as follows:

“(f) ELECTION; ELECTION YEAR.—

“(1) IN GENERAL.—The taxpayer may elect to apply this section to—

“(A) the taxpayer's last taxable year which begins before the date of the enactment of the Foreign Earnings Reinvestment Act, or

“(B) the taxpayer's first taxable year which begins during the 1-year period beginning on such date.

Such election may be made for a taxable year only if made on or before the due date (including extensions) for filing the return of tax for such taxable year.

“(C) ELECTION YEAR.—For purposes of this section, the term 'election year' means the taxable year—

“(i) which begins after the date that is one year before the date of the enactment of the Foreign Earnings Reinvestment Act, and

“(ii) to which the taxpayer elects under paragraph (1) to apply this section.”.

(2) CONFORMING AMENDMENTS.—

(A) EXTRAORDINARY DIVIDENDS.—Section 965(b)(2) is amended—

(i) by striking "June 30, 2003" and inserting "April 30, 2014", and

(ii) by adding at the end the following new sentence: "The amounts described in clauses (i), (ii), and (iii) shall not include any amounts which were taken into account in determining the deduction under subsection (a) for any prior taxable year".

(B) DETERMINATIONS RELATING TO RELATED PARTY INDEBTEDNESS.—Section 965(b)(3)(B) is amended by striking "October 3, 2004" and inserting "April 30, 2014".

(C) DETERMINATIONS RELATING TO BASE PERIOD.—Section 965(c)(2) is amended by striking "June 30, 2003" and inserting "April 30, 2014".

(b) DEDUCTION INCLUDES CURRENT AND ACCUMULATED FOREIGN EARNINGS.—

(1) IN GENERAL.—Paragraph (1) of section 965(b) is amended to read as follows:

"(1) IN GENERAL.—The amount of dividends taken into account under subsection (a) shall not exceed the sum of the current and accumulated earnings and profits described in section 959(c)(3) for the year a deduction is claimed under subsection (a), without diminution by reason of any distributions made during the election year, for all controlled foreign corporations of the United States shareholder".

(2) CONFORMING AMENDMENTS.—

(A) Section 965(c), as amended by subsection (a), is amended by striking paragraph (1) and by redesignating paragraphs (2), (3), (4), and (5), as paragraphs (1), (2), (3), and (4), respectively.

(B) Paragraph (4) of section 965(c), as redesignated by subparagraph (A), is amended to read as follows:

"(4) CONTROLLED GROUPS.—All United States shareholders which are members of an affiliated group filing a consolidated return under section 1501 shall be treated as one United States shareholder.".

(c) AMOUNT OF DEDUCTION.—

(1) IN GENERAL.—Paragraph (1) of section 965(a) is amended by striking "85 percent" and inserting "75 percent".

(2) BONUS DEDUCTION IN SUBSEQUENT TAXABLE YEAR FOR INCREASING JOBS.—Section 965 is amended by adding at the end the following new subsection:

“(g) BONUS DEDUCTION.—

"(1) IN GENERAL.—In the case of any taxpayer who makes an election to apply this section, there shall be allowed as a deduction for the first taxable year following the election year an amount equal to the applicable percentage of the cash dividends which are taken into account under subsection (a) with respect to such taxpayer for the election year.

"(2) APPLICABLE PERCENTAGE.—For purposes of paragraph (1), the applicable percentage is the amount which bears the same ratio (not greater than 1) to 10 percent as—

“(A) the excess (if any) of—

“(i) the qualified payroll of the taxpayer for the calendar year which begins with or within the first taxable year following the election year, over

“(ii) the qualified payroll of the taxpayer for calendar year 2013, bears to

“(B) 10 percent of the qualified payroll of the taxpayer for calendar year 2013.

“(3) QUALIFIED PAYROLL.—For purposes of this paragraph:

“(A) IN GENERAL.—The term 'qualified payroll' means, with respect to a taxpayer for any calendar year, the aggregate wages (as defined in section 3121(a)) paid by the corporation during such calendar year.

“(B) EXCEPTION FOR CHANGES IN OWNERSHIP OF TRADES OR BUSINESSES.—