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.—

''(i) ACQUISITIONS.—If, after December 31, 2012, and before the close of the first taxable year following the election year, a taxpayer acquires the trade or business of a predecessor, then the qualified payroll of such taxpayer for any calendar year shall be increased by so much of the qualified payroll of the predecessor for such calendar year as was attributable to the trade or business acquired by the taxpayer.

''(ii) DISPOSITIONS.—If, after December 31, 2012, and before the close of the first taxable year following the election year, a taxpayer disposes of a trade or business, then—

''(I) the qualified payroll of such taxpayer for calendar year 2013 shall be decreased by the amount of wages for such calendar year as were attributable to the trade or business which was disposed of by the taxpayer, and

''(II) if the disposition occurs after the beginning of the first taxable year following the election year, the qualified payroll of such taxpayer for the calendar year which begins with or within such taxable year shall be decreased by the amount of wages for such calendar year as were attributable to the trade or business which was disposed of by the taxpayer.

''(C) SPECIAL RULE.—For purposes of determining qualified payroll for any calendar year after calendar year 2014, such term shall not include wages paid to any individual if such individual received compensation from the taxpayer for services performed—

''(i) after the date of the enactment of this paragraph, and

''(ii) at a time when such individual was not an employee of the taxpayer.''.

(3) REDUCTION FOR FAILURE TO MAINTAIN EMPLOYMENT LEVELS.—Paragraph (4) of section 965(b) is amended to read as follows:

''(4) REDUCTION IN BENEFITS FOR FAILURE TO MAINTAIN EMPLOYMENT LEVELS.—

''(A) IN GENERAL.—If, during the period consisting of the calendar month in which the taxpayer first receives a distribution described in subsection (a)(1) and the succeeding 23 calendar months, the taxpayer does not maintain an average employment level at least equal to the taxpayer's prior average employment, an additional amount equal to $75,000 multiplied by the number of employees by which the taxpayer's average employment level during such period falls below the prior average employment (but not exceeding the aggregate amount allowed as a deduction pursuant to subsection (a)(1)) shall be taken into income by the taxpayer during the taxable year that includes the final day of such period.

''(B) AVERAGE EMPLOYMENT LEVEL.—For purposes of this paragraph, the taxpayer's average employment level for a period shall be the average number of full-time United States employees of the taxpayer, measured at the end of each month during the period.

''(C) PRIOR AVERAGE EMPLOYMENT.—For purposes of this paragraph, the taxpayer's 'prior average employment' shall be the average number of full-time United States employees of the taxpayer during the period consisting of the 24 calendar months immediately preceding the calendar month in which the taxpayer first receives a distribution described in subsection (a)(1).

''(D) FULL-TIME UNITED STATES EMPLOYEE.—For purposes of this paragraph—

''(i) IN GENERAL.—The term 'full-time United States employee' means an individual who provides services in the United States as a full-time employee, based on the employer's standards and practices; except that regardless of the employer's classification of the employee, an employee whose normal schedule is 40 hours or more per week is considered a full-time employee.

''(ii) EXCEPTION FOR CHANGES IN OWNERSHIP OF TRADES OR BUSINESSES.—Such term does not include—

''(I) any individual who was an employee, on the date of acquisition, of any trade or business acquired by the taxpayer during the 24-month period referred to in subparagraph (A), and

''(II) any individual who was an employee of any trade or business disposed of by the taxpayer during the 24-month period referred to in subparagraph (A) or the 24-month period referred to in subparagraph (C).

''(E) AGGREGATION RULES.—In determining the taxpayer's average employment level and prior average employment, all domestic members of a controlled group shall be treated as a single taxpayer.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after the date of the enactment of this Act.

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, 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:

Strike section 123.
Strike section 121.

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, 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:

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, 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:

Strike section 129.

SA 3069. Mrs. SHAHEEN 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; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. _01. EMPLOYEE PAYROLL TAX HOLIDAY FOR NEWLY HIRED VETERANS.

(a) IN GENERAL.—Subsection (d) of section 3111 is amended to read as follows:

''(d) SPECIAL EXEMPTION FOR ELIGIBLE VETERANS HIRED DURING CERTAIN CALENDAR QUARTERS.—

''(1) IN GENERAL.—Subsection (a) shall not apply to 50 percent of the wages paid by the employer with respect to employment during the holiday period of any eligible veteran for services performed—

''(A) in a trade or business of the employer, or

''(B) in the case of an employer exempt from tax under section 501(a), in furtherance of the activities related to the purpose or function constituting the basis of the employer's exemption under such section.

''(2) HOLIDAY PERIOD.—For purposes of this subsection, the term 'holiday period' means the period of 4 consecutive calendar quarters beginning with the first day of the first calendar quarter beginning after the date of the enactment of the EXPIRE Act of 2014.

''(3) ELIGIBLE VETERAN.—For purposes of this subsection—

''(A) IN GENERAL.—The term 'eligible veteran' means a veteran who—

''(i) begins work for the employer during the holiday period,

''(ii) was discharged or released from the Armed Forces of the United States under conditions other than dishonorable, and

''(iii) is not an individual described in section 51(i)(1) (applied by substituting 'employer' for 'taxpayer' each place it appears).

''(B) VETERAN.—The term 'veteran' means any individual who—

''(i) has served on active duty (other than active duty for training) in the Armed Forces of the United States for a period of more than 180 days, or has been discharged or released from active duty in the Armed Forces of the United States for a service-connected disability (within the meaning of section 101 of title 38, United States Code),

''(ii) has not served on extended active duty (as such term is used in section 51(d)(3)(B)) in the Armed Forces of the United States on any day during the 60-day period ending on the hiring date, and

''(iii) provides to the employer a copy of the individual's DD Form 214, Certificate of Release or Discharge from Active Duty, that includes the nature and type of discharge.

''(4) ELECTION.—An employer may elect not to have this subsection apply. Such election shall be made in such manner as the Secretary may require.

''(5) COORDINATION WITH WORK OPPORTUNITY CREDIT.—For coordination with the work opportunity credit, see section 51(3)(D).''.

(b) COORDINATION WITH WORK OPPORTUNITY CREDIT.—

(1) IN GENERAL.—Paragraph (3) of section 51(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

''(D) DENIAL OF CREDIT FOR VETERANS SUBJECT TO 50 PERCENT PAYROLL TAX HOLIDAY.—If section 3111(d)(1) (as amended by the EXPIRE Act of 2014) applies to any wages paid by an employer, the term 'qualified veteran' does not include any individual who begins work for the employer during the holiday period (as defined in section 3111(d)(2)) unless the employer makes an election not to have section 3111(d) apply.''.

(2) CONFORMING AMENDMENT.—Subsection (c) of section 51 of such Code is amended by striking paragraph (5).

SA 3070. Mrs. SHAHEEN 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; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. ___01. POINT OF ORDER AGAINST LEGISLATION THAT WOULD AUTHORIZE STATES TO REQUIRE REMOTE SALES TAX COLLECTION WITHOUT CERTAIN LIMITATIONS.

(a) POINT OF ORDER.—It shall not be in order in the Senate to consider any bill, joint resolution, motion, amendment, or conference report that authorizes States to require remote sales tax collection unless such legislation includes language similar to the model limitation in subsection (b).

(b) MODEL LIMITATION.—The model limitation under this subsection is as follows:

(1) IN GENERAL.—The authority of any State to require remote sales tax collection shall not apply with respect to any remote seller that is not a qualifying remote seller.

(2) QUALIFYING REMOTE SELLER.—For purposes of this subsection—

(A) IN GENERAL.—The term ''qualifying remote seller'' means—

(i) any remote seller that meets the ownership requirements of subparagraph (B); or

(ii) any remote seller the majority of domestic employees of which are primarily employed at a location in a participating State.

(B) OWNERSHIP REQUIREMENTS.—A remote seller meets the ownership requirements of this subparagraph if—

(i) in the case of a remote seller that is a publicly traded corporation, more than 50 percent of the covered employees (as defined in section 162(m)(3)) of the Internal Revenue Code of 1986) of such corporation reside in participating States;

(ii) in the case of a remote seller that is a corporation (other than a publicly traded corporation), more than 50 percent of the stock (by vote or value) of such corporation is held by individuals residing in participating States;

(iii) in the case of a remote seller that is a partnership, more than 50 percent of the profits interests or capital interests in such partnership is held by individuals residing in participating States; and

(iv) in the case of any other remote seller, more than 50 percent of the beneficial interests in the entity is held by individuals residing in participating States.

(C) ATTRIBUTION RULES.—For purposes of subparagraph (B), the rules of section 318(a) of the Internal Revenue Code of 1986 shall apply.

(D) AGGREGATION RULES.—For purposes of this paragraph, all persons treated as a single employer under subsection (a) or (b) of section 52 of the Internal Revenue Code of 1986 or subsection (m) or (o) of section 414 of such Code shall be treated as one person.

(3) PARTICIPATING STATE.—The term ''participating State'' means—

(A) a Member State under the Streamlined Sales and Use Tax Agreement which has exercised authority under subsection (a); or

(B) a State that—

(i) is not a Member State under the Streamlined Sales and Use Tax Agreement;

(ii) enacts legislation to exercise the authority to require remote sales tax collection; and

(iii) implements such other requirements as Congress shall provide.

(4) STREAMLINED SALES AND USE TAX AGREEMENT.—For purposes of this subsection, the term ''Streamlined Sales and Use Tax Agreement'' means the multi-State agreement with that title adopted on November 12, 2002, as in effect on the date of the enactment of this Act and as further amended from time to time.

(c) WAIVER AND APPEAL.—

(1) WAIVER.—Subsection (a) may be waived or suspended in the Senate only by an affirmative vote of three-fifths of the Members, duly chosen and sworn.

(2) APPEAL.—An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under subsection (a).

SA 3071. Mrs. SHAHEEN 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; as follows:

At the appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. __01. SPECIAL CHANGE IN STATUS RULE FOR EMPLOYEES WHO BECOME ELIGIBLE FOR TRICARE.

(a) IN GENERAL.—Subsection (g) of section 125 is amended by adding at the end the following new paragraph:

''(5) CHANGE IN STATUS RELATING TO TRICARE ELIGIBILITY.—For purposes of this section, if a cafeteria plan permits an employee to revoke an election during a period of coverage and to make a new election based on a change in status event, an event that causes the employee to become eligible for coverage under the TRICARE program shall be treated as a change in status event.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to events occurring after the date of the enactment of this Act.

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, 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 appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. __01. APPLICABLE STANDARD FOR DETERMINATIONS OF WHETHER AN ORGANIZATION IS OPERATED EXCLUSIVELY FOR THE PROMOTION OF SOCIAL WELFARE.

(a) IN GENERAL.—The standard and definitions as in effect on January 1, 2010, which are used to determine whether an organization is operated exclusively for the promotion of social welfare for purposes of section 501(c)(4) of the Internal Revenue Code of 1986 shall apply for purposes of determining the status of organizations under section 501(c)(4) of the Internal Revenue Code of 1986 after the date of the enactment of this Act.

(b) PROHIBITION ON MODIFICATION OF STANDARD.—The Secretary of the Treasury may not (nor may any delegate of such Secretary) issue, revise, or finalize any regulation (including the proposed regulations published at 78 Fed. Reg. 71535 (November 29, 2013)), revenue ruling, or other guidance not limited to a particular taxpayer relating to the standard and definitions specified in subsection (a).

(c) APPLICATION TO ORGANIZATIONS.—Except as provided in subsection (d), this section shall apply with respect to any organization claiming tax exempt status under section 501(c)(4) of the Internal Revenue Code of 1986 which was created on, before, or after the date of the enactment of this Act.

(d) SUNSET.—This section shall not apply after the one-year period beginning on the date of the enactment of this Act.

SA 3073. Mr. ROBERTS (for himself and Mr. BARRASSO) 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 appropriate place, insert the following:

SEC. ___. PROTECTING PATIENTS FROM HIGHER PREMIUMS.

Section 9010 of the Patient Protection and Affordable Care Act (Public Law 111–148), as amended by section 10905 of such Act and by section 1406 of the Health Care and Education Reconciliation Act of 2010 (Public Law 111–152), is repealed.

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, 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 appropriate place, insert the following:

TITLE ____—OTHER PROVISIONS

SEC. __01. PROHIBITION ON PERFORMANCE AWARDS TO IRS EMPLOYEES WHO OWE BACK TAXES.

(a) IN GENERAL.—The Commissioner of the Internal Revenue Service shall not provide any performance award (including, but not limited to, bonuses, step increases, and time off) to an employee of the Internal Revenue Service who owes an outstanding Federal tax debt.

(b) OUTSTANDING FEDERAL TAX DEBT.—For purposes of this section, the term ''outstanding Federal tax debt'' means any outstanding debt under the Internal Revenue Code of 1986 which has not been paid after an assessment of a tax, penalty, or interest and

which is not subject to further appeal or a petition for redetermination under such Code. A debt shall not fail to be treated as an outstanding Federal tax debt merely because it is the subject of an installment agreement under section 6159 of such Code or an offer-in-compromise under section 7121 of such Code.

SA 3075. Ms. MURKOWSKI (for herself and Mr. BEGICH) 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; as follows:

At the end, add the following:

TITLE __—EXTENSION OF OTHER PROVISIONS

SEC. __01. EXTENSION OF CREDIT FOR THE PRODUCTION OF LOW SULFUR DIESEL FUEL.

(a) IN GENERAL.—Paragraph (4) of section 45H(c) is amended by striking ''earlier of the date which is 1 year after the date'' and inserting ''later of the date''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to expenses paid or incurred after December 31, 2009, in taxable years ending after such date.

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, 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 appropriate place, insert the following:

TITLE ___—OTHER PROVISIONS

SEC. _____. PROTECTING PATIENTS FROM HIGHER PREMIUMS.

(a) IN GENERAL.—Subsection (a)(1) of section 9010 of the Patient Protection and Affordable Care Act (Public Law 111-148), as amended by section 10905 of such Act and by section 1406 of the Health Care and Education Reconciliation Act of 2010 (Public Law 111-152), is amended by striking ''2013'' and inserting ''2015''.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (j) of section 9010 of the Patient Protection and Affordable Care Act (Public Law 111-148), as amended by section 10905 of such Act and by section 1406 of the Health Care and Education Reconciliation Act of 2010 (Public Law 111-152), is amended by striking ''2013'' and inserting ''2015''.

(2) Subsection (e) of section 9010 of the Patient Protection and Affordable Care Act (Public Law 111-148), as amended by section 10905 of such Act and by section 1406 of the Health Care and Education Reconciliation Act of 2010 (Public Law 111-152), is amended—

(A) in paragraph (1)—

(i) by striking ''2019'' in the heading and inserting ''2021'',

(ii) by striking ''2019'' and inserting ''2021'',

(iii) by striking ''2018'' in the last line of the table and inserting ''2020'',

(iv) by striking ''2017'' in the 4th line of the table and inserting ''2019'',

(v) by striking ''2016'' in the 3rd line of the table and inserting ''2018'',

(vi) by striking ''2015'' in the 2nd line of the table and inserting ''2017'', and

(vii) by striking ''2014'' in the 1st line of the table and inserting ''2016'', and

(B) in paragraph (2)—

(i) by striking ''2018'' in the heading and inserting ''2020'', and

(ii) by striking ''2018'' and inserting ''2020''.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in section 9010 of the Patient Protection and Affordable Care Act.

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, 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:

Strike section 127 and insert the following:

SEC. 127. PERMANENT EXTENSION OF EXPENSING CERTAIN DEPRECIABLE BUSINESS ASSETS FOR SMALL BUSINESS.

(a) IN GENERAL.—

(1) DOLLAR LIMITATION.—Paragraph (1) of section 179(b) is amended by striking ''shall not exceed—'' and all that follows and inserting ''shall not exceed $500,000.''.

(2) REDUCTION IN LIMITATION.—Paragraph (2) of section 179(b) is amended by striking ''exceeds—'' and all that follows and inserting ''exceeds $2,000,000.''.

(b) COMPUTER SOFTWARE.—Clause (ii) of section 179(d)(1)(A) is amended by striking '', to which section 167 applies, and which is placed in service in a taxable year beginning after 2002 and before 2014'' and inserting ''and to which section 167 applies''.

(c) ELECTION.—Paragraph (2) of section 179(c) is amended—

(1) by striking ''may not be revoked'' and all that follows through ''and before 2014'', and

(2) by striking ''IRREVOCABLE'' in the heading thereof.

(d) AIR CONDITIONING AND HEATING UNITS.—Paragraph (1) of section 179(d) is amended by striking ''and shall not include air conditioning or heating units''.

(e) QUALIFIED REAL PROPERTY.—Subsection (f) of section 179 is amended—

(1) by striking ''beginning in 2010, 2011, 2012, or 2013'' in paragraph (1), and

(2) by striking paragraphs (3) and (4).

(f) INFLATION ADJUSTMENT.—Subsection (b) of section 179 is amended by adding at the end the following new paragraph:

''(6) INFLATION ADJUSTMENT.—

''(A) IN GENERAL.—In the case of any taxable year beginning after 2014, the dollar amounts in paragraphs (1) and (2) shall each be increased by an amount equal to—

''(i) such dollar amount, multiplied by

''(ii) the cost-of-living adjustment determined under section 1(c)(2)(A) for such calendar year, determined by substituting calendar year 2013 for calendar year 2012 in clause (ii) thereof.

''(B) ROUNDING.—The amount of any increase under subparagraph (A) shall be rounded to the nearest multiple of $10,000.''.

(g) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

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, 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:

Strike section 111 and insert the following:

SEC. 111. RESEARCH CREDIT SIMPLIFIED AND MADE PERMANENT.

(a) IN GENERAL.—Subsection (a) of section 41 is amended to read as follows:

''(a) IN GENERAL.—For purposes of section 38, the research credit determined under this section for the taxable year shall be an amount equal to the sum of—

''(1) 20 percent of so much of the qualified research expenses for the taxable year as exceeds 50 percent of the average qualified research expenses for the 3 taxable years preceding the taxable year for which the credit is being determined,

''(2) 20 percent of so much of the basic research payments for the taxable year as exceeds 50 percent of the average basic research payments for the 3 taxable years preceding the taxable year for which the credit is being determined, plus

''(3) 20 percent of the amounts paid or incurred by the taxpayer in carrying on any trade or business of the taxpayer during the taxable year (including as contributions) to an energy research consortium for energy research.''.

(b) REPEAL OF TERMINATION.—Section 41 is amended by striking subsection (h).

(c) CONFORMING AMENDMENTS.—

(1) Subsection (c) of section 41 is amended to read as follows:

''(c) DETERMINATION OF AVERAGE RESEARCH EXPENSES FOR PRIOR YEARS.—

''(1) SPECIAL RULE IN CASE OF NO QUALIFIED RESEARCH EXPENDITURES IN ANY OF 3 PRECEDING TAXABLE YEARS.—In any case in which the taxpayer has no qualified research expenses in any one of the 3 taxable years preceding the taxable year for which the credit is being determined, the amount determined under subsection (a)(1) for such taxable year shall be equal to 10 percent of the qualified research expenses for the taxable year.

''(2) CONSISTENT TREATMENT OF EXPENSES.—

''(A) IN GENERAL.—Notwithstanding whether the period for filing a claim for credit or refund has expired for any taxable year taken into account in determining the average qualified research expenses, or average basic research payments, taken into account under subsection (a), the qualified research expenses and basic research payments taken into account in determining such averages shall be determined on a basis consistent with the determination of qualified research expenses and basic research payments, respectively, for the credit year.

''(B) PREVENTION OF DISTORTIONS.—The Secretary may prescribe regulations to prevent distortions in calculating a taxpayer's qualified research expenses or basic research payments caused by a change in accounting methods used by such taxpayer between the current year and a year taken into account in determining the average qualified research expenses or average basic research payments taken into account under subsection (a).''.

(2) Section 41(e) is amended—

(A) by striking all that precedes paragraph (6) and inserting the following:

''(e) BASIC RESEARCH PAYMENTS.—For purposes of this section—

''(1) IN GENERAL.—The term 'basic research payment' means, with respect to any taxable year, any amount paid in cash during such taxable year by a corporation to any qualified organization for basic research but only if—

''(A) such payment is pursuant to a written agreement between such corporation and such qualified organization, and

''(B) such basic research is to be performed by such qualified organization.

''(2) EXCEPTION TO REQUIREMENT THAT RESEARCH BE PERFORMED BY THE ORGANIZATION.—In the case of a qualified organization described in subparagraph (C) or (D) of paragraph (3), subparagraph (B) of paragraph (1) shall not apply.'',

(B) by redesignating paragraphs (6) and (7) as paragraphs (3) and (4), respectively, and

(C) in paragraph (4) as so redesignated, by striking subparagraphs (B) and (C) and by redesignating subparagraphs (D) and (E) as subparagraphs (B) and (C), respectively.

(3) Section 41(f)(3)is amended—

(A)(i) by striking '', and the gross receipts'' in subparagraph (A)(i) and all that follows through ''determined under clause (iii)'',

(ii) by striking clause (iii) of subparagraph (A) and redesignating clauses (iv), (v), and (vi), thereof, as clauses (iii), (iv), and (v), respectively,

(iii) by striking ''and (iv)'' each place it appears in subparagraph (A)(iv) (as so redesignated) and inserting ''and (iii)'',

(iv) by striking subclause (IV) of subparagraph (A)(iv) (as so redesignated), by striking '', and'' at the end of subparagraph (A)(iv)(III) (as so redesignated) and inserting a period, and by adding ''and'' at the end of subparagraph (A)(iv)(II) (as so redesignated),

(v) by striking ''(A)(vi)'' in subparagraph (B) and inserting ''(A)(v)'', and

(vi) by striking ''(A)(iv)(II)'' in subparagraph (B)(i)(II) and inserting ''(A)(iii)(II)'',

(B) by striking '', and the gross receipts of the predecessor,'' in subparagraph (A)(iv)(II) (as so redesignated),

(C) by striking '', and the gross receipts of,'' in subparagraph (B),

(D) by striking '', or gross receipts of,'' in subparagraph (B)(i)(I), and

(E) by striking subparagraph (C).

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2013.

(2) SUBSECTION (b).—The amendment made by subsection (b) shall apply to amounts paid or incurred after December 31, 2013.

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, 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:

Strike sections 137 and 138 and insert the following:

SEC. 137. PERMANENT RULE REGARDING BASIS ADJUSTMENT TO STOCK OF S CORPORATIONS MAKING CHARITABLE CONTRIBUTIONS OF PROPERTY.

(a) IN GENERAL.—Section 1367(a)(2) is amended by striking the last sentence.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to contributions made in taxable years beginning after December 31, 2013.

SEC. 138. REDUCED RECOGNITION PERIOD FOR BUILT-IN GAINS OF S CORPORATIONS MADE PERMANENT.

(a) IN GENERAL.—Paragraph (7) of section 1374(d) is amended to read as follows:

''(7) RECOGNITION PERIOD.—

''(A) IN GENERAL.—The term recognition period means the 5-year period beginning with the 1st day of the 1st taxable year for which the corporation was an S corporation. For purposes of applying this section to any amount includible in income by reason of distributions to shareholders pursuant to section 593(e), the preceding sentence shall be applied without regard to the phrase 5-year.

''(B) INSTALLMENT SALES.—If an S corporation sells an asset and reports the income from the sale using the installment method under section 453, the treatment of all payments received shall be governed by the provisions of this paragraph applicable to the taxable year in which such sale was made.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2013.

SA 3080. Mr. THUNE 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:

Strike section 106 and insert the following:

SEC. 106. PERMANENT EXTENSION OF DEDUCTION OF STATE AND LOCAL GENERAL SALES TAXES.

(a) IN GENERAL.—Section 164(b)(5) is amended by striking subparagraph (I).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2013.

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, 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 __—MASTER LIMITED PARTNERSHIPS

SEC. __01. SHORT TITLE.

This title may be cited as the ''Master Limited Partnerships Parity Act''.

SEC. __02. EXTENSION OF PUBLICLY TRADED PARTNERSHIP OWNERSHIP STRUCTURE TO ENERGY POWER GENERATION PROJECTS, TRANSPORTATION FUELS, AND RELATED ENERGY ACTIVITIES.

(a) IN GENERAL.—Subparagraph (E) of section 7704(d)(1) is amended—

(1) by striking ''income and gains derived from the exploration'' and inserting ''income and gains derived from the following:

''(i) MINERALS, NATURAL RESOURCES, ETC.—The exploration'',

(2) by inserting ''or'' before ''industrial source'',

(3) by inserting a period after ''carbon dioxide'', and

(4) by striking '', or the transportation or storage'' and all that follows and inserting the following:

''(ii) RENEWABLE ENERGY.—The generation of electric power exclusively utilizing any resource described in section 45(c)(1) or energy property described in section 48 (determined without regard to any termination date), or in the case of a facility described in paragraph (3) or (7) of section 45(d) (determined without regard to any placed in service date or date by which construction of the facility is required to begin), the accepting or processing of such resource.

''(iii) ELECTRICITY STORAGE DEVICES.—The receipt and sale of electric power that has been stored in a device directly connected to the grid.

''(iv) COMBINED HEAT AND POWER.—The generation, storage, or distribution of thermal energy exclusively utilizing property described in section 48(c)(3) (determined without regard to subparagraphs (B) and (D) thereof and without regard to any placed in service date).

''(v) RENEWABLE THERMAL ENERGY.—The generation, storage, or distribution of thermal energy exclusively using any resource described in section 45(c)(1) or energy property described in clause (i) or (iii) of section 48(a)(3)(A).

''(vi) WASTE HEAT TO POWER.—The use of recoverable waste energy, as defined in section 371(5) of the Energy Policy and Conservation Act (42 U.S.C. 6341(5)) (as in effect on the date of the enactment of the Master Limited Partnerships Parity Act).

''(vii) RENEWABLE FUEL INFRASTRUCTURE.—The storage or transportation of any fuel described in subsection (b), (c), (d), or (e) of section 6426.

''(viii) RENEWABLE FUELS.—The production, storage, or transportation of any renewable fuel described in section 211(o)(1)(J) of the Clean Air Act (42 U.S.C. 7545(o)(1)(J)) (as in effect on the date of the enactment of the Master Limited Partnerships Parity Act) or section 40A(d)(1).

''(ix) RENEWABLE CHEMICALS.—The production, storage, or transportation of any renewable chemical (as defined in paragraph (6)).

''(x) ENERGY EFFICIENT BUILDINGS.—The audit and installation through contract or other agreement of any energy efficient building property described in section 179D(c)(1).

''(xi) GASIFICATION WITH SEQUESTRATION.—The production of any product from a project that meets the requirements of subparagraphs (A) and (B) of section 48B(c)(1) and that separates and sequesters in secure geological storage (as determined under section 45Q(d)(2)) at least 75 percent of such project's total qualified carbon dioxide (as defined in section 45Q(b)).

''(xii) CARBON CAPTURE AND SEQUESTRATION.—The generation or storage of electric power produced from any facility which is a qualified facility described in section 45Q(c) and which disposes of any captured qualified carbon dioxide (as defined in section 45Q(b)) in secure geological storage (as determined under section 45Q(d)(2)).''.

(b) RENEWABLE CHEMICAL.—Section 7704(d) is amended by adding at the end the following new paragraph:

''(6) RENEWABLE CHEMICAL.—The term 'renewable chemical' means a monomer, polymer, plastic, formulated product, or chemical substance produced from renewable biomass (as defined in section 9001(12) of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 8101(12)), as in effect on the

date of the enactment of the Master Limited Partnerships Parity Act).''.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act, in taxable years ending after such date.

SA 3082. Mr. KING 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 appropriate place, insert the following:

SEC. ___. REQUIREMENTS WITH RESPECT TO MEDICAL DEVICE PRICING.

(a) PROHIBITION ON CONFIDENTIALITY CLAUSES WITH RESPECT TO PRICING.—A medical device manufacturer may not require hospitals or other buyers to sign purchasing agreements that contain confidentiality clauses restricting such hospitals or buyers from revealing to third parties the prices paid for medical devices.

(b) REPORTING ON SALES PRICES.—The Secretary of Health and Human Services shall require medical device manufacturers to submit to such Secretary a quarterly report on the average and median sales prices of covered devices, as defined in section 1128G(e) of the Social Security Act.

SA 3083. Mr. BOOKER (for himself and Mr. SCOTT) 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 __—LEVERAGING AND ENERGIZING AMERICA'S APPRENTICESHIP PROGRAMS

SEC. __01. SHORT TITLE.

This title may be cited as the ''Leveraging and Energizing America's Apprenticeship Programs Act'' or the ''LEAP Act''.

SEC. __02. CREDIT FOR EMPLOYEES PARTICIPATING IN QUALIFIED APPRENTICESHIP PROGRAMS.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 45S. EMPLOYEES PARTICIPATING IN QUALIFIED APPRENTICESHIP PROGRAMS.

''(a) IN GENERAL.—For purposes of section 38, the apprenticeship credit determined under this section for the taxable year is an amount equal to the sum of the applicable credit amounts (as determined under subsection (b)) for each of apprentice of the employer that exceeds the applicable apprenticeship level (as determined under subsection (e)) during such taxable year.

''(b) APPLICABLE CREDIT AMOUNT.—For purposes of subsection (a), the applicable credit amount for each apprentice for each taxable year is equal to—

''(1) in the case of an apprentice who has not attained 25 years of age at the close of the taxable year, $1,500, or

''(2) in the case of an apprentice who has attained 25 years of age at the close of the taxable year, $1,000.

''(c) LIMITATION ON NUMBER OF YEARS WHICH CREDIT MAY BE TAKEN INTO ACCOUNT.—The apprenticeship credit shall not be allowed for more than 2 taxable years with respect to any apprentice.

''(d) APPRENTICE.—For purposes of this section, the term 'apprentice' means any employee who is employed by the employer—

''(1) in an officially recognized apprenticeable occupation, as determined by the Office of Apprenticeship of the Employment and Training Administration of the Department of Labor, and

''(2) pursuant to an apprentice agreement registered with—

''(A) the Office of Apprenticeship of the Employment and Training Administration of the Department of Labor, or

''(B) a recognized State apprenticeship agency, as determined by the Office of Apprenticeship of the Employment and Training Administration of the Department of Labor.

''(e) APPLICABLE APPRENTICESHIP LEVEL.—

''(1) IN GENERAL.—For purposes this section, the applicable apprenticeship level shall be equal to—

''(A) in the case of any apprentice described in subsection (b)(1), the amount equal to 80 percent of the average number of such apprentices of the employer for the 3 taxable years preceding the taxable year for which the credit is being determined, rounded to the next lower whole number; and

''(B) in the case of any apprentices described in subsection (b)(2), the amount equal to 80 percent of the average number of such apprentices of the employer for the 3 taxable years preceding the taxable year for which the credit is being determined, rounded to the next lower whole number.

''(2) FIRST YEAR OF NEW APPRENTICESHIP PROGRAMS.—In the case of an employer which did not have any apprentices during any taxable year in the 3 taxable years preceding the taxable year for which the credit is being determined, the applicable apprenticeship level shall be equal to zero.

''(f) COORDINATION WITH OTHER CREDITS.—The amount of credit otherwise allowable under sections 45A, 51(a), and 1396(a) with respect to any employee shall be reduced by the credit allowed by this section with respect to such employee.

''(g) CERTAIN RULES TO APPLY.—Rules similar to the rules of subsections (i)(1) and (k) of section 51 shall apply for purposes of this section.''.

(b) CREDIT MADE PART OF GENERAL BUSINESS CREDIT.—Subsection (b) of section 38, as amended by this Act, is amended by striking ''plus'' at the end of paragraph (36), by striking the period at the end of paragraph (37) and inserting '', plus'', and by adding at the end the following new paragraph:

''(38) the apprenticeship credit determined under section 45S(a).''.

(c) DENIAL OF DOUBLE BENEFIT.—Subsection (a) of section 280C is amended by inserting ''45S(a),'' after ''45P(a),''.

(d) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

''Sec. 45S. Employees participating in qualified apprenticeship programs.''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to individuals commencing apprenticeship programs after the date of the enactment of this Act.

SEC. 3. LIMITATION ON GOVERNMENT PRINTING COSTS.

Not later than 90 days after the date of enactment of this Act, the Director of the Office of Management and Budget shall coordinate with the heads of Federal departments and independent agencies to—

(1) determine which Government publications could be available on Government websites and no longer printed and to devise a strategy to reduce overall Government printing costs over the 10-year period beginning with fiscal year 2015, except that the Director shall ensure that essential printed documents prepared for social security recipients, medicare beneficiaries, and other populations in areas with limited Internet access or use continue to remain available;

(2) establish government wide Federal guidelines on employee printing; and

(3) issue guidelines requiring every department, agency, commission, or office to list at a prominent place near the beginning of each publication distributed to the public and issued or paid for by the Federal Government—

(A) the name of the issuing agency, department, commission, or office;

(B) the total number of copies of the document printed;

(C) the collective cost of producing and printing all of the copies of the document; and

(D) the name of the entity publishing the document.

SA 3084. Mr. TOOMEY 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 appropriate place, insert the following:

TITLE ___—OTHER PROVISIONS

SEC. __01. PROHIBITION ON USE OF WAIVER THREATENING BALD EAGLES.

(a) IN GENERAL.—Subsection (e) of section 45 is amended by adding at the end the following new paragraph:

''(12) PROTECTION OF BALD EAGLES.—

''(A) IN GENERAL.—Sales shall be taken into account under this section only with respect to electricity produced by a taxpayer who does not have in effect a waiver granted by the Federal government or any agency or instrumentality thereof from any Federal law or provision thereof protecting the life, well-being, or habitat of the bald eagle.

''(B) RECAPTURE OF BENEFIT.—In the case of any taxpayer—

''(i) who has in effect a waiver described in subparagraph (A) as of the date of the enactment of this paragraph, and

''(ii) who has claimed the credit under section 38 by reason of this section for any preceding taxable year,

the tax imposed under subtitle A on the taxpayer for the taxable year that includes such date of enactment shall be increased by so much of such credit as was allowed under section 38, and the general business carryforwards under section 39 shall be adjusted so as to recapture the portion of such credit which is equal to such amount.

''(C) RENUNCIATION OF WAIVER.—Any taxpayer to whom subparagraph (B) would otherwise apply (but for the second sentence of this subparagraph) may elect to renounce in writing the waiver described in subparagraph (A). If such renunciation is made to the Secretary and to the appropriate Federal officer of the agency that issued such waiver not later than 12 months after the date of the enactment of this paragraph, such taxpayer

shall be exempt from the increase in tax under subparagraph (B).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to electricity produced and sold after the date of the enactment of this Act.

SA 3085. Mr. TOOMEY 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:

On page 23, strike line 5 and all that follows through line 21 and insert the following:

(a) PERMANENT EXTENSION.—Section 45P is amended by striking subsection (f).

(b) EXPANSION OF CREDIT.—

(1) EXPANSION TO 100 PERCENT OF ELIGIBLE DIFFERENTIAL WAGE PAYMENTS.—Subsection (a) of section 45P is amended by striking ''20 percent of''.

(2) ADJUSTMENT FOR INFLATION.—Subsection (b) of section 45P is amended by adding at the end the following new paragraph:

''(4) ADJUSTMENT FOR INFLATION.—In the case of any taxable year beginning after 2014, the $20,000 amount in paragraph (1) shall be increased by an amount equal to—

''(A) such dollar amount, multiplied by

''(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting 'calendar year 2013' for 'calendar year 1992' in subparagraph (B) thereof.

If the amount as increased under the preceding sentence is not a multiple of $100, such amount shall be rounded to the nearest multiple of $100.''.

(3) APPLICABILITY TO ALL EMPLOYERS.—

(A) IN GENERAL.—Subsection (a) of section 45P, as amended by paragraph (1), is amended by striking ''eligible small business employer'' and inserting ''eligible employer''.

(B) CONFORMING AMENDMENTS.—Paragraph (3) of section 45P(b) is amended—

(i) in subparagraph (A)—

(I) by striking ''eligible small business employer'' and inserting ''eligible employer'', and

(II) by striking ''any employer which'' and all that follows and inserting ''any employer which, under a written plan of the employer, provides eligible differential wage payments to every qualified employee of the employer.'', and

(ii) by striking ''ELIGIBLE SMALL BUSINESS EMPLOYER'' in the heading and inserting ''ELIGIBLE EMPLOYER''.

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, 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 __—ELIMINATION OF INDIVIDUAL MANDATE

SEC. __01. RESTORING INDIVIDUAL LIBERTY.

Sections 1501 and 1502 and subsections (a), (b), (c), and (d) of section 10106 of the Patient Protection and Affordable Care Act (and the amendments made by such sections and subsections) are repealed and the Internal Revenue Code of 1986 shall be applied and administered as if such provisions and amendments had never been enacted.

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, 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 __—REPEAL OF EMPLOYER MANDATE

SEC. ___. PROTECT JOB CREATION.

Sections 1513 and 1514 and subsections (e), (f), and (g) of section 10106 of the Patient Protection and Affordable Care Act (and the amendments made by such sections and subsections) are repealed and the Internal Revenue Code of 1986 shall be applied and administered as if such provisions and amendments had never been enacted.

SA 3088. Mr. BURR (for himself and Mr. MANCHIN) 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 V—OTHER PROVISIONS

SEC. 501. RESTRICTION ON DISCRETIONARY BONUSES FOR EMPLOYEES OF THE INTERNAL REVENUE SERVICE.

(a) IN GENERAL.—The Secretary of the Treasury (or the Secretary's delegate) shall not provide any discretionary performance award to any employee of the Internal Revenue Service with respect to whom there is substantial evidence of misconduct or seriously delinquent tax debt.

(b) COORDINATION WITH COLLECTIVE BARGAINING AGREEMENTS.—For the purpose of any collective bargaining agreement with the Internal Revenue Service, the Secretary of the Treasury (or the Secretary's delegate) shall consider the denial or withholding of a discretionary performance award for any employee with respect to whom there is substantial evidence of misconduct described in subsection (c)(1) or seriously delinquent tax debt as an action necessary to protect the integrity of the Internal Revenue Service.

(c) TERMS.—For purposes of this section—

(1) MISCONDUCT.—The term ''misconduct'' includes—

(A) any misuse of, or delinquency with respect to, a travel charge card obtained through the Federal Government;

(B) any violation of section 1203(b) of the Internal Revenue Service Restructuring and Reform Act of 1998;

(C) any offense consisting of the possession or use of a controlled substance;

(D) violent threats;

(E) fraudulent behavior, including fraudulently claiming unemployment benefits and fraudulently entering attendance and leave on time sheets; and

(F) any other behavior determined by the Secretary (or the Secretary's delegate) under regulations.

(2) SERIOUSLY DELINQUENT TAX DEBT.—The term ''seriously delinquent tax debt'' means an outstanding debt under the Internal Revenue Code of 1986 for which a notice of lien has been filed in public records pursuant to section 6323 of such Code, except that such term does not include—

(A) a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or section 7122 of such Code; and

(B) a debt with respect to which a collection due process hearing under section 6330 of such Code, or relief under subsection (a), (b), or (f) of section 6015 of such Code, is requested or pending.

(3) DISCRETIONARY PERFORMANCE AWARDS.—The term ''discretionary performance award'' includes—

(A) any performance award based on an employee's performance as reflected in the most recent rating of record;

(B) any special act and manager award, or any similar award based on individual or group achievements;

(C) any suggestion awards based on the adoption of employee suggestions; and

(D) any quality step increase or within grade pay increase based on performance ratings.

SA 3089. Mr. REID proposed an amendment to amendment SA 3060 proposed by Mr. WYDEN 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; as follows:

At the end, add the following:

This Act shall become effective 1 day after enactment.

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, 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; as follows:

In the amendment, strike ''1 day'' and insert ''2 days''.

SA 3091. Mr. REID proposed an amendment 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; as follows:

At the end, add the following:

This Act shall become effective 3 days after enactment.

SA 3092. Mr. REID proposed an amendment to amendment SA 3091 proposed by Mr. REID 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; as follows:

In the amendment, strike ''3 days'' and insert ''4 days''.

SA 3093. Mr. REID proposed an amendment 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; as follows:

At the end, add the following:

This Act shall become effective 5 days after enactment.

SA 3094. Mr. REID proposed an amendment to amendment SA 3093 proposed by Mr. REID 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; as follows:

In the amendment, strike ''5 days''and insert ''6 days''.

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, 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; as follows:

In the amendment, strike ''6'' and insert ''7''.

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; as follows:

On page 5, beginning on line 6, strike '', as well as'' and all that follows through ''AIDS'' on line 8.

SA 3097. Mr. REID (for Mr. COONS) proposed an amendment to the resolution S. Res. 314, commemorating and supporting the goals of World AIDS Day; as follows:

Strike the second through fourth whereas clauses of the preamble and insert the following:

Whereas the 2001 United Nations Declaration of Commitment on HIV/AIDS Global mobilized global attention and commitment to the HIV/AIDS epidemic and set out a series of national targets and global actions to reverse the epidemic;

Whereas the 2011 United Nations General Assembly High Level Meeting on AIDS addressed the progress of intensified efforts to eliminate HIV and AIDS, including redoubling efforts to achieve by 2015 universal access to HIV prevention, treatment, care, and support, and to eliminate gender inequalities and gender-based abuse and violence and increase the capacity of women and adolescent girls to protect themselves from the risk of HIV infection;

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; as follows:

Beginning on page 8, strike line 19 and all that follows through page 9, line 3 and insert the following:

SEC. 106. PERMANENT EXTENSION OF DEDUCTION FOR STATE AND LOCAL GENERAL SALES TAXES.

(a) IN GENERAL.—Subparagraph (I) of section 164(b)(5) is amended by striking '', and before January 1, 2014''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2013.

SA 3099. Mrs. HAGAN 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; as follows:

At the appropriate place, insert the following:

SEC. ___. EXTENSION OF DUTY-FREE TREATMENT FOR CERTAIN TROUSERS, BREECHES, OR SHORTS IMPORTED FROM NICARAGUA.

(a) DUTY-FREE TREATMENT.—Notwithstanding the termination of the tariff preference level program for imports of apparel articles from Nicaragua and subject to subsection (b), eligible apparel articles shall enter the United States free of duty if such eligible apparel articles are accompanied by an earned import allowance certificate for the amount of credits equal to the total square meter equivalents of fabric in such eligible apparel articles, in accordance with the program established under subsection (c).

(b) QUANTITATIVE LIMITATION.—

(1) INITIAL LIMITATION.—Subject to paragraphs (2) and (3), duty-free treatment under this section shall be extended for a covered calendar year to an initial limit of not more than 50,000,000 square meter equivalents of eligible apparel articles unless that amount is increased pursuant to paragraph (3) for such year.

(2) EXPORT SUCCESS FACTOR.—If during a covered calendar year the Secretary of Commerce determines that duty-free treatment under this section has been extended to 90 percent or more of the initial limit for such year prior to the end of such year, the Commissioner shall—

(A) extend such treatment to an additional amount of square meter equivalents of eligible apparel articles that is equal to 10 percent of the initial limit for such year; and

(B) publish notice of the extension in the Federal Register.

(3) EXPORT SUCCESS PATTERN.—

(A) THREE YEAR INCREASE.—Subject to subparagraph (B), if the Commissioner takes the action described in paragraph (2) for a period of 3 consecutive covered calendar years, for subsequent covered calendar years the Commissioner shall—

(i) increase the initial limit for subsequent covered calendar years by an additional amount of square meter equivalents of eligible apparel articles that is equal to 10 percent of the initial limit for each covered calendar year of the previous 3-year period; and

(ii) publish notice of such increase in the Federal Register.

(B) ADDITIONAL INCREASES.—If the initial limit is increased under subparagraph (A) for a period of 3 consecutive covered calendar years, the initial limit for each such year—

(i) shall be increased under paragraph (2), if the requirements of such paragraph are met for such year; and

(ii) may be eligible for an additional increase under subparagraph (A) no more frequently than once every 3 years.

(c) EARNED IMPORT ALLOWANCE PROGRAM.—

(1) MATCHING REQUIREMENT.—The aggregate square meter equivalents of eligible apparel articles of each producer or entity controlling production that may receive duty-free treatment under this section during a covered calendar year may not exceed the aggregate square meter equivalents of fabric wholly formed in the United States of yarns wholly formed in the United States that was previously exported from the United States by such producer or entity and for which the producer or entity has available credits in its account established under paragraph (3)(B).

(2) REQUIREMENT FOR PROGRAM.—The Secretary of Commerce shall establish a program to provide earned import allowance certificates to any producer or entity controlling production of eligible apparel articles for purposes of subsection (a), based on the elements described in paragraph (3).

(3) ELEMENTS.—The elements described in this paragraph are the following:

(A) CREDITS.—One credit shall be issued to a producer or an entity controlling production for every one square meter equivalent of fabric wholly formed in the United States from yarns wholly formed in the United States that such producer or entity demonstrates has been exported from the customs territory of the United States.

(B) ACCOUNTS.—If requested by a producer or entity controlling production, the Secretary of Commerce shall create and maintain an account for such producer or entity into which credits issued under subparagraph (A) may be deposited.

(C) CERTIFICATES.—A producer or entity controlling production may redeem credits issued under subparagraph (A) for earned import allowance certificates for such number of credits such producer or entity may request and has available, subject to the calendar year limits under subsection (b).

(D) DOCUMENTATION.—The Secretary of Commerce may require that a producer or entity controlling production submit documentation to verify the export of fabric wholly formed in the United States of yarns wholly formed in the United States.

(E) VERIFICATION.—The Secretary of Commerce may reconcile discrepancies in the information provided under subparagraph (D) and verify the accuracy of such information.

(F) ELECTRONIC INFORMATION.—The program shall be established so as to allow, to

the extent feasible, the submission, storage, retrieval, and disclosure of information in electronic format, including information with respect to the earned import allowance certificates.

(G) SCHEDULE.—The Secretary of Commerce shall establish procedures to carry out the program under this subsection by the date that is 90 days after the date of the enactment of this Act, and may establish additional requirements to carry out the program.

(H) PENALTIES.—If an importer, producer, or entity controlling production enters into the customs territory of the United States eligible apparel articles for which there are insufficient earned credits, the Commissioner may impose on such importer, producer, or entity a penalty equal to the value of such eligible apparel articles, in addition to existing penalties under section 592 of the Tariff Act of 1930 (19 U.S.C. 1592), as appropriate.

(4) DETERMINATION OF QUANTITY OF SME.—For purposes of determining the quantity of ''square meter equivalents'' under this section, the conversion factors listed in Correlation: U.S. Textile and Apparel Category System with the Harmonized Tariff Schedule of the United States of America, 2013, or successor publication of the Office of Textiles and Apparel of the Department of Commerce, shall apply.

(d) DEFINITIONS.—In this section:

(1) COMMISSIONER.—The term ''Commissioner'' means the Commissioner responsible for U.S. Customs and Border Protection.

(2) COVERED CALENDAR YEAR.—The term ''covered calendar year'' means a calendar year during the 10-year period referred to in subsection (e).

(3) ELIGIBLE APPAREL ARTICLE.—The term ''eligible apparel article'' means woven trousers, breeches, or shorts that are apparel articles described in subdivisions (a) and (b) of U.S. Note 15 to subchapter XV of chapter 99 of the HTS imported from Nicaragua.

(4) ENTER; ENTRY.—The terms ''enter'' and ''entry'' include a withdrawal from warehouse for consumption.

(5) ENTITY CONTROLLING PRODUCTION.—The term ''entity controlling production'' means a person or other entity or group that is not a producer and that controls the production process in Nicaragua through a contractual relationship or other indirect means.

(6) FABRIC WHOLLY FORMED IN THE UNITED STATES OF YARN WHOLLY FORMED IN THE UNITED STATES.—

(A) IN GENERAL.—The term ''fabric wholly formed in the United States of yarn wholly formed in the United States'' means fabric—

(i) woven in the United States from fibers or from yarns, the constituent staple fibers of which are spun in the United States or the continuous filament of which is extruded in the United States;

(ii) for which any dyeing, printing, or finishing is performed in the United States; and

(iii) exported to Nicaragua on or after April 1, 2014.

(B) DE MINIMIS EXCEPTION.—Fabric that contains yarns not wholly formed in the United States shall be considered ''fabric wholly formed in the United States of yarn wholly formed in the United States'' if the total weight of all yarns not wholly formed in the United States is not more than 10 percent of the total weight of the fabric, except that any elastomeric yarn contained in the fabric must be wholly formed in the United States.

(7) HTS.—The term ''HTS'' means the Harmonized Tariff Schedule of the United States as in effect on the day before the date of the enactment of this Act.

(8) INITIAL LIMIT.—The term ''initial limit'' means the quantity of square meter equivalents of eligible apparel articles that may be extended duty-free treatment under this section on the first day of a calendar year.

(9) PRODUCER.—The term ''producer'' means a person or other entity or group that exercises direct, daily operational control over the production process in Nicaragua.

(10) TARIFF PREFERENCE LEVEL PROGRAM FOR IMPORTS OF APPAREL ARTICLES FROM NICARAGUA.—The term ''tariff preference level program for imports of apparel articles from Nicaragua'' refers to the preferential tariff treatment for nonoriginating apparel goods of Nicaragua established pursuant to Article 3.28 of the Dominican Republic-Central America-United States Free Trade Agreement and the letters described in subparagraphs (A) and (B) of section 1634(a)(2) of the Miscellaneous Trade and Technical Corrections Act of 2006 (title XIV of Public Law 109–280; 120 Stat. 1167).

(e) EFFECTIVE PERIOD.—Duty-free treatment under this section shall be in effect for the 10-year period beginning on January 1, 2015.

SA 3100. Mr. GRASSLEY (for himself and Mr. NELSON) 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 __—CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS

SEC. __01. CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS.

(a) EMPLOYMENT TAXES.—Chapter 25 is amended by adding at the end the following new section:

''SEC. 3511. CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS.

''(a) GENERAL RULES.—For purposes of the taxes, and other obligations, imposed by this subtitle—

''(1) a certified professional employer organization shall be treated as the employer (and no other person shall be treated as the employer) of any work site employee performing services for any customer of such organization, but only with respect to remuneration remitted by such organization to such work site employee, and

''(2) exclusions, definitions, and other rules which are based on the type of employer and which would (but for paragraph (1)) apply shall apply with respect to such taxes imposed on such remuneration.

''(b) SUCCESSOR EMPLOYER STATUS.—For purposes of sections 3121(a)(1), 3231(e)(2)(C), and 3306(b)(1)—

''(1) a certified professional employer organization entering into a service contract with a customer with respect to a work site employee shall be treated as a successor employer and the customer shall be treated as a predecessor employer during the term of such service contract, and

''(2) a customer whose service contract with a certified professional employer organization is terminated with respect to a work site employee shall be treated as a successor employer and the certified professional employer organization shall be treated as a predecessor employer.

''(c) LIABILITY OF CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATION.—Solely for purposes of its liability for the taxes, and other obligations, imposed by this subtitle—

''(1) a certified professional employer organization shall be treated as the employer of any individual (other than a work site employee or a person described in subsection (f)) who is performing services covered by a contract meeting the requirements of section 7705(e)(2), but only with respect to remuneration remitted by such organization to such individual, and

''(2) exclusions, definitions, and other rules which are based on the type of employer and which would (but for paragraph (1)) apply shall apply with respect to such taxes imposed on such remuneration.

''(d) TREATMENT OF CREDITS.—

''(1) IN GENERAL.—For purposes of any credit specified in paragraph (2)—

''(A) such credit with respect to a work site employee performing services for the customer applies to the customer, not the certified professional employer organization,

''(B) the customer, and not the certified professional employer organization, shall take into account wages and employment taxes—

''(i) paid by the certified professional employer organization with respect to the work site employee, and

''(ii) for which the certified professional employer organization receives payment from the customer, and

''(C) the certified professional employer organization shall furnish the customer with any information necessary for the customer to claim such credit.

''(2) CREDITS SPECIFIED.—A credit is specified in this paragraph if such credit is allowed under—

''(A) section 41 (credit for increasing research activity),

''(B) section 45A (Indian employment credit),

''(C) section 45B (credit for portion of employer social security taxes paid with respect to employee cash tips),

''(D) section 45C (clinical testing expenses for certain drugs for rare diseases or conditions),

''(E) section 45R (employee health insurance expenses of small employers),

''(F) section 51 (work opportunity credit),

''(G) section 1396 (empowerment zone employment credit),

''(H) 1400(d) (DC Zone employment credit),

''(I) Section 1400H (renewal community employment credit), and

''(J) any other section as provided by the Secretary.

''(e) SPECIAL RULE FOR RELATED PARTY.—This section shall not apply in the case of a customer which bears a relationship to a certified professional employer organization described in section 267(b) or 707(b). For purposes of the preceding sentence, such sections shall be applied by substituting '10 percent' for '50 percent'.

''(f) SPECIAL RULE FOR CERTAIN INDIVIDUALS.—For purposes of the taxes imposed under this subtitle, an individual with net earnings from self-employment derived from the customer's trade or business is not a work site employee with respect to remuneration paid by a certified professional employer organization.

''(g) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section.''.

(b) CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATION DEFINED.—Chapter 79 is amended by adding at the end the following new section:

''SEC. 7705. CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS DEFINED.

''(a) IN GENERAL.—For purposes of this title, the term 'certified professional employer organization' means a person who has been certified by the Secretary for purposes

of section 3511 as meeting the requirements of subsection (b).

''(b) GENERAL REQUIREMENTS.—A person meets the requirements of this subsection if such person—

''(1) demonstrates that such person (and any owner, officer, and such other persons as may be specified in regulations) meets such requirements as the Secretary shall establish with respect to tax status, background, experience, business location, and annual financial audits,

''(2) computes its taxable income using an accrual method of accounting unless the Secretary approves another method,

''(3) agrees that it will satisfy the bond and independent financial review requirements of subsection (c) on an ongoing basis,

''(4) agrees that it will satisfy such reporting obligations as may be imposed by the Secretary,

''(5) agrees to verify on such periodic basis as the Secretary may prescribe that it continues to meet the requirements of this subsection, and

''(6) agrees to notify the Secretary in writing within such time as the Secretary may prescribe of any change that materially affects whether it continues to meet the requirements of this subsection.

''(c) BOND AND INDEPENDENT FINANCIAL REVIEW REQUIREMENTS.—

''(1) IN GENERAL.—An organization meets the requirements of this paragraph if such organization—

''(A) meets the bond requirements of paragraph (2), and

''(B) meets the independent financial review requirements of paragraph (3).

''(2) BOND.—

''(A) IN GENERAL.—A certified professional employer organization meets the requirements of this paragraph if the organization has posted a bond for the payment of taxes under subtitle C (in a form acceptable to the Secretary) in an amount at least equal to the amount specified in subparagraph (B).

''(B) AMOUNT OF BOND.—For the period April 1 of any calendar year through March 31 of the following calendar year, the amount of the bond required is equal to the greater of—

''(i) 5 percent of the organization's liability under section 3511 for taxes imposed by subtitle C during the preceding calendar year (but not to exceed $1,000,000), or

''(ii) $50,000.

''(3) INDEPENDENT FINANCIAL REVIEW REQUIREMENTS.—A certified professional employer organization meets the requirements of this paragraph if such organization—

''(A) has, as of the most recent review date, caused to be prepared and provided to the Secretary (in such manner as the Secretary may prescribe) an opinion of an independent certified public accountant that the certified professional employer organization's financial statements are presented fairly in accordance with generally accepted accounting principles, and

''(B) provides, not later than the last day of the second month beginning after the end of each calendar quarter, to the Secretary from an independent certified public accountant an assertion regarding Federal employment tax payments and an examination level attestation on such assertion.

Such assertion shall state that the organization has withheld and made deposits of all taxes imposed by chapters 21, 22, and 24 of the Internal Revenue Code in accordance with regulations imposed by the Secretary for such calendar quarter and such examination level attestation shall state that such assertion is fairly stated, in all material respects.

''(4) CONTROLLED GROUP RULES.—For purposes of the requirements of paragraphs (2) and (3), all professional employer organizations that are members of a controlled group within the meaning of sections 414(b) and (c) shall be treated as a single organization.

''(5) FAILURE TO FILE ASSERTION AND ATTESTATION.—If the certified professional employer organization fails to file the assertion and attestation required by paragraph (3) with respect to any calendar quarter, then the requirements of paragraph (3) with respect to such failure shall be treated as not satisfied for the period beginning on the due date for such attestation.

''(6) REVIEW DATE.—For purposes of paragraph (3)(A), the review date shall be 6 months after the completion of the organization's fiscal year.

''(d) SUSPENSION AND REVOCATION AUTHORITY.—The Secretary may suspend or revoke a certification of any person under subsection (b) for purposes of section 3511 if the Secretary determines that such person is not satisfying the representations or requirements of subsections (b) or (c), or fails to satisfy applicable accounting, reporting, payment, or deposit requirements.

''(e) WORK SITE EMPLOYEE.—For purposes of this title—

''(1) IN GENERAL.—The term 'work site employee' means, with respect to a certified professional employer organization, an individual who—

''(A) performs services for a customer pursuant to a contract which is between such customer and the certified professional employer organization and which meets the requirements of paragraph (2), and

''(B) performs services at a work site meeting the requirements of paragraph (3).

''(2) SERVICE CONTRACT REQUIREMENTS.—A contract meets the requirements of this paragraph with respect to an individual performing services for a customer if such contract is in writing and provides that the certified professional employer organization shall—

''(A) assume responsibility for payment of wages to such individual, without regard to the receipt or adequacy of payment from the customer for such services,

''(B) assume responsibility for reporting, withholding, and paying any applicable taxes under subtitle C, with respect to such individual's wages, without regard to the receipt or adequacy of payment from the customer for such services,

''(C) assume responsibility for any employee benefits which the service contract may require the organization to provide, without regard to the receipt or adequacy of payment from the customer for such services,

''(D) assume responsibility for hiring, firing, and recruiting workers in addition to the customer's responsibility for hiring, firing and recruiting workers,

''(E) maintain employee records relating to such individual, and

''(F) agree to be treated as a certified professional employer organization for purposes of section 3511 with respect to such individual.

''(3) WORK SITE COVERAGE REQUIREMENT.—The requirements of this paragraph are met with respect to an individual if at least 85 percent of the individuals performing services for the customer at the work site where such individual performs services are subject to 1 or more contracts with the certified professional employer organization which meet the requirements of paragraph (2) (but not taking into account those individuals who are excluded employees within the meaning of section 414(q)(5)).

''(f) DETERMINATION OF EMPLOYMENT STATUS.—Except to the extent necessary for purposes of section 3511, nothing in this section shall be construed to affect the determination of who is an employee or employer for purposes of this title.

''(g) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section.''.

(c) CONFORMING AMENDMENTS.—

(1) Section 3302 is amended by adding at the end the following new subsection:

''(h) TREATMENT OF CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS.—If a certified professional employer organization (as defined in section 7705), or a customer of such organization, makes a contribution to the State's unemployment fund with respect to a work site employee, such organization shall be eligible for the credits available under this section with respect to such contribution.''.

(2) Section 3303(a) is amended—

(A) by striking the period at the end of paragraph (3) and inserting ''; and'' and by inserting after paragraph (3) the following new paragraph:

''(4) if the taxpayer is a certified professional employer organization (as defined in section 7705) that is treated as the employer under section 3511, such certified professional employer organization is permitted to collect and remit, in accordance with paragraphs (1), (2), and (3), contributions during the taxable year to the State unemployment fund with respect to a work site employee.'', and

(B) in the last sentence—

(i) by striking ''paragraphs (1), (2), and (3)'' and inserting ''paragraphs (1), (2), (3), and (4)'', and

(ii) by striking ''paragraph (1), (2), or (3)'' and inserting ''paragraph (1), (2), (3), or (4)''.

(3) Section 6053(c) is amended by adding at the end the following new paragraph:

''(8) CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS.—For purposes of any report required by this subsection, in the case of a certified professional employer organization that is treated under section 3511 as the employer of a work site employee, the customer with respect to whom a work site employee performs services shall be the employer for purposes of reporting under this section and the certified professional employer organization shall furnish to the customer any information necessary to complete such reporting no later than such time as the Secretary shall prescribe.''.

(d) CLERICAL AMENDMENTS.—

(1) The table of sections for chapter 25 is amended by adding at the end the following new item:

''Sec. 3511. Certified professional employer organizations.''.

(2) The table of sections for chapter 79 is amended by inserting after the item relating to section 7704 the following new item:

''Sec. 7705. Certified professional employer organizations defined.''.

(e) REPORTING REQUIREMENTS AND OBLIGATIONS.—The Secretary of the Treasury shall develop such reporting and recordkeeping rules, regulations, and procedures as the Secretary determines necessary or appropriate to ensure compliance with the amendments made by this section with respect to entities applying for certification as certified professional employer organizations or entities that have been so certified. Such rules shall include—

(1) notification of the Secretary in the case of the commencement or termination of a service contract described in section 7705(e)(2) of the Internal Revenue Code of 1986 between such a person and a customer, and the employer identification number of such customer, and

(2) such other information as the Secretary determines is essential to promote compliance with respect to the credits identified in section 3511(d) of such Code, and

shall be designed in a manner which streamlines, to the extent possible, the application of requirements of such amendments, the exchange of information between a certified professional employer organization and its customers, and the reporting and recordkeeping obligations of the certified professional employer organization.

(f) USER FEES.—Subsection (b) of section 7528 is amended by adding at the end the following new paragraph:

''(4) CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS.—The annual fee charged under the program in connection with the ongoing certification by the Secretary of a professional employer organization under section 7705 shall not exceed $1,000.''.

(g) EFFECTIVE DATES.—

(1) IN GENERAL.—The amendments made by this section shall apply with respect to wages for services performed on or after January 1 of the first calendar year beginning more than 12 months after the date of the enactment of this Act.

(2) CERTIFICATION PROGRAM.—The Secretary of the Treasury shall establish the certification program described in section 7705(b) of the Internal Revenue Code of 1986, as added by subsection (b), not later than 6 months before the effective date determined under paragraph (1).

(h) NO INFERENCE.—Nothing contained in this section or the amendments made by this section shall be construed to create any inference with respect to the determination of who is an employee or employer—

(1) for Federal tax purposes (other than the purposes set forth in the amendments made by this section), or

(2) for purposes of any other provision of law.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS

Mr. LEAHY. Mr. President, I ask unanimous consent that the Committee on Environment and Public Works be authorized to meet during the session of the Senate on May 14, 2014, at 10 a.m. in room SD–406 of the Dirksen Senate Office Building, at 2:30 p.m., to conduct a hearing entitled, ''Nuclear Reactor Decommissioning: Stakeholder Views.''

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

COMMITTEE ON FINANCE

Mr. LEAHY. Mr. President, I ask unanimous consent that the Committee on Finance be authorized to meet during the session of the Senate on May 14, 2014, at 2:15 a.m., in room SH–216 of the Hart Senate Office Building.

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

COMMITTEE ON FOREIGN RELATIONS

Mr. LEAHY. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on May 14, 2014, at 10 a.m.

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

COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mr. LEAHY. 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 14, 2014, at 10 a.m. in room SD–430 of the Dirksen Senate Office Building.

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

COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

Mr. LEAHY. 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 14, 2014, at 10 a.m. in order to conduct a hearing entitled ''Charting a Path Forward for the Chemical Facilities Anti-Terrorism Standards Programs.''

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

COMMITTEE ON INDIAN AFFAIRS

Mr. LEAHY. Mr. President, I ask unanimous consent that the Committee on Indian Affairs be authorized to meet during the session of the Senate on May 14, 2014, in room SD–628 of the Dirksen Senate Office Building, at 2:30 p.m., to conduct a hearing entitled, ''Wildfires and Forest Management: Prevention is Preservation.''

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

COMMITTEE ON THE JUDICIARY

Mr. LEAHY. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet during the session of the Senate on May 14, 2014, at 10 a.m. in room SD–226 of the Dirksen Senate Office Building, to conduct a hearing entitled, ''The Bulletproof Vest Partnership Grant Program: Supporting Law Enforcement Officers When it Matters Most.'' The witness list is attached.

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

COMMITTEE ON RULES AND ADMINISTRATION

Mr. LEAHY. Mr. President, I ask unanimous consent that the Committee on Rules and Administration be authorized to meet during the session of the Senate on May 14, 2014, at 9:30 a.m. in room SR–301 of the Russell Senate Office Building to conduct a hearing entitled, ''Collection, Analysis and Use of Elections Data: A Measured Approach to Improving Election Administration.''

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

SUBCOMMITTEE ON EMERGENCY MANAGEMENT, INTERGOVERNMENTAL RELATIONS, AND THE DISTRICT OF COLUMBIA

Mr. LEAHY. Mr. President, I ask unanimous consent that the Subcommittee on Emergency Management, Intergovernmental Relations, and the District of Columbia of the Committee on Homeland Security and Governmental Affairs be authorized to meet during the session of the Senate on May 14, 2014, at 2:30 p.m. to conduct a hearing entitled, ''The Role of Mitigation in Reducing Federal Expenditures for Disaster Response.''

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

EXECUTIVE SESSION

NOMINATION DISCHARGED

Mr. REID. I ask unanimous consent that the Senate proceed to executive session and the committee on commerce be discharged from further consideration of PN No. 1500; that the nomination be confirmed, the motion to reconsider be considered made and laid upon the table with no intervening action or debate; that no further motions be in order to the nomination; that any related statements be printed in the RECORD; that the President be immediately notified of the Senate's action and the Senate then resume legislative session.

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

The nomination considered and confirmed is as follows:

NOMINATION REFERENCE AND REPORT

As in Executive Session, Senate of the United States, March 4, 2014.

U.S. COAST GUARD

To be admiral

VICE ADM. PAUL F. ZUKUNFT

LEGISLATIVE SESSION

The PRESIDING OFFICER. The Senate will resume legislative session.

COMMEMORATING AND SUPPORTING THE GOALS OF WORLD AIDS DAY

Mr. REID. I ask unanimous consent to proceed to Calendar No. 272, S. Res. 314.

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

The bill clerk read as follows:

A resolution (S. Res. 314) commemorating and supporting the goals of World AIDS Day.

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

Mr. REID. Mr. President, I ask unanimous consent that the Coons amendment to the resolution, which is at the desk, be agreed to; the resolution, as amended, be agreed to; the Coons amendment to the preamble be agreed to; the preamble, as amended, be agreed to; and the motions to reconsider be considered made and laid upon the table with no intervening action or debate.

The amendment (No. 3096) was agreed to, as follows:

On page 5, beginning on line 6, strike '', as well as'' and all that follows through ''AIDS'' on line 8.

The resolution (S. Res. 314), as amended, was agreed to.

The amendment to the preamble (No. 3097) was agreed to, as follows: