

That is why I cosponsored an amendment with Senator LEVIN that establishes the Great Lakes ports as a single navigation system and sets aside additional funding for the Great Lakes ports.

This provision will help ensure maintenance and dredging is done throughout the Great Lakes system. We are so excited about this. It is finally warming up in Duluth. In northern Minnesota, it is no longer colder than Mars. Our ships are ready to go and transport goods. We want them to be at their full capacity. The only way we can achieve this is by dredging some of these areas where we have seen some major problems.

The bill also makes critical reforms to our Nation's rivers and waterways. The inland waterways system in this country spans 38 States and handles approximately one-half of all inland freight. With many maintenance and construction projects years overdue, the inland waterways are in dire need of major rehabilitation.

The inland waterways trust fund, which funds these projects, is in steady decline. If we do not strengthen it, the industries that so heavily depend on the inland waterways system and the people that work for these industries—critical jobs—will suffer. That is why I cosponsored the RIVER Act with Senators CASEY and LANDRIEU to help move forward major construction projects on the inland waterways system, including much-needed rehabilitation of the locks and dams on the Mississippi River.

A number of the provisions of the RIVER Act are included in the final WRRDA bill, including reforms to the project management process that will help ensure waterways projects are completed on time and cost overruns are minimized.

I also supported Senator CASEY's amendment to increase the inland waterways user fee. Let me emphasize that the user who pays this fee asked for it. They agreed to pay this fee. We have a case of a win-win situation where the businesses that use these locks and dams want to actually pay more money to upgrade them because they need to carry their goods to market.

I think the Presiding Officer knows the only way we are going to advance here in this economy on an international basis is if we are making stuff, inventing things, and sending them overseas instead of everyone sending their goods to America. We are not going to do that without a modern transportation system. Here we have businesses that are employing tens of thousands of people, hundreds of thousands of people, that are willing to pay extra money to upgrade our locks and dams. That is all this is about.

Industry partners, from farmers to shippers to companies such as Cargill in my State, strongly support this user fee increase. The increase was their idea. They know this modest change

will go a long way to ensuring that our Nation's rivers are viable for years to come. The fee increase did not make it into the WRRDA bill because it is a tax provision. There are some good things in this bill for locks and dams. I do appreciate how the industry worked so well with me on allowing this provision of the closure of the one lock in Minnesota to stop the invasive species from going up into our northern lakes.

But I also am continuing to work with them to upgrade our locks and dams throughout the country. One aspect that would truly help is this fee that businesses are willing to pay. It is exactly what we want—private money going to upgrade our infrastructure. So we need to get this done. I will work with them in the future to get it on any bill we can so we can upgrade this country's locks and dams.

Again, I commend Chairman BOXER and Ranking Member VITTER and all of the WRRDA conferees for putting together this bipartisan legislation. From keeping invasive carp out of our waters, to fighting to protect towns from flooding, investing in critical waterway infrastructure, to making sure our harbors are at 100 percent, this legislation is vital to the economy, our environment, our cities and towns. I will be proud to vote for it today.

I yield the floor.

UNANIMOUS CONSENT REQUEST— EXECUTIVE CALENDAR

Mr. MENENDEZ. I thank the distinguished Senator from Arizona and a distinguished member of the Senate Foreign Relations Committee for his courtesy. I know he will be making comments in which I share his concerns and for which he has been very outspoken. I will try to condense my effort here.

On Monday, the Department of Justice announced that Swiss bank Credit Suisse pled guilty to the criminal charge of helping American citizens cheat on their taxes, and agreed to pay a \$2.6 billion fine. The bank admitted to using bogus entities to disguise undeclared U.S. accounts from American tax authorities, and it admitted to helping its clients arrange large cash transactions to skirt U.S. reporting requirements.

The guilty plea means that the bank will be punished for its transgressions, and it serves as a warning to others who would engage in or enable tax evasion. But astoundingly, Credit Suisse will not be required to disclose additional names of U.S. citizens who hired the bank to help them cheat on their taxes and evade prosecution by U.S. authorities.

As the Permanent Subcommittee on Investigations reported earlier this year, the Justice Department has only been able to obtain the names of 238 Credit Suisse customers out of 22,000 U.S.-owned accounts at the bank. The reason for this is simple. Swiss bank secrecy laws forbid Credit Suisse and

other Swiss banks from sharing information about their clients with U.S. tax authorities, even if those clients are actively violating U.S. tax laws.

Luckily, we have a simple solution, one which we could enact right now with the agreement from this body. On April 1, the Foreign Relations Committee, with strong bipartisan support, reported out favorably a new protocol amending our tax treaty with Switzerland. For decades, tax treaties have played a key role in facilitating greater and more transparent trade and investment. They have helped protect American companies from double taxation and made it easier for them to explore new markets and business opportunities.

They do this all while simultaneously protecting U.S. taxpayer privacy and information confidentiality. They enhance our efforts to prevent tax avoidance or evasion. The new protocol with Switzerland would not permit Swiss banks, like Credit Suisse, to withhold information on U.S. individuals who have, for years, hidden behind Swiss bank secrecy laws to avoid paying U.S. taxes.

The protocol brings our tax treaty with Switzerland into conformity with both the entire internationally accepted standards on the information exchange as well as the most recent U.S. model tax treaty. It includes an arbitration provision to ensure that when disputes arise between the U.S. and Swiss tax authorities over issues like the exchange of information, these disputes will be resolved expeditiously, rather than dragging on and frustrating cross-border tax enforcement.

The Swiss government has already ratified the protocol. We should do the same. Credit Suisse pled guilty to abetting tax evasion—a criminal charge. But they were not forced to disclose the names of actual tax evaders because doing so would violate Swiss bank secrecy laws. Ratifying the treaty with Switzerland is therefore necessary.

It will enable U.S. authorities to obtain information about these and other tax evaders who are still taking advantage of bank secrecy laws to avoid paying their fair share.

I ask unanimous consent that at a time to be determined by the majority leader, in consultation with the Republican leader, the Senate proceed to executive session to consider Calendar No. 9, treaty document No. 112-1; that the treaty be considered as having advanced through the various parliamentary stages up to and including the presentation of resolutions of ratification; that any committee declarations be agreed to as applicable; that any statements be printed in the RECORD as if read; that if the resolution of ratification is agreed to, the motion to reconsider be considered made and laid upon the table; that the President be immediately notified of the Senate's action, and the Senate resume legislative session.

The PRESIDING OFFICER (Ms. BALDWIN). Is there objection?

Mr. PAUL. Madam President, reserving the right to object, as you know, I have been a critic of these treaties for some time. This discussion has gone on for quite a while. I disagree with many of the implications of where these treaties would take us. But I realize there are some beneficial aspects of the treaties.

But because of the critical invasion of privacy that these treaties would allow, I cannot support them. These treaties are an encroachment on our privacy and our constitutional right to privacy. Many of the previous treaties that we have had in the past focused on information specific to tax fraud.

I am not opposed to getting the information of those who have committed fraud or broken the law, but you must have an accusation, you must submit some proof.

We are going to have bulk collection of records without suspicion.

As previously stated in the previous treaties, the information that was exchanged in the past under the current treaties had to show that they were for preventing tax fraud. The new treaty, though, is going to change the standard from looking for tax fraud—which seems to be what everybody is talking about—to saying that we will look for financial information that may be relevant.

What we are doing is taking the standard down to something “may be relevant,” which could be a dragnet for getting everyone’s information. It will be a deterrent to foreign investors both in our country as well as in other countries. I think at the very least every American, whether at home or abroad, deserves the right to the fourth amendment protections guaranteed by the Constitution.

I want the record to be very clear. I certainly do not condone Americans who have not followed the letter of the law, but I can’t support a law that endangers regular foreign investment and punishes every American regardless of whether there is suspicion that they have committed a crime.

While I want the important benefits included in the tax treaties to be ratified, I cannot support a treaty that would pave the way for a law that would permit the IRS to share information of customers at U.S. banks with foreign governments. Imagine, we will be conceivably sharing information about customers here with governments that may well not even be our friends. Also, I cannot support a treaty that may facilitate the bulk collection of private financial data for all U.S. citizens living abroad. For those reasons, I object.

The PRESIDING OFFICER. Objection is heard.

The Senator from New Jersey.

Mr. MENENDEZ. Very briefly, I am disappointed because basically what we are going to do—those of us who are law-abiding and pay our taxes have to

suffer the consequences of those who cheat and go abroad to do so. When they do that, they undermine the ability of this government to have the resources to arm the men and women who serve us abroad, protect them, take care of their health care, and deal with the challenges of educating the next generation of Americans.

Let me just say that this question that the treaty somehow infringes—first of all, if Switzerland is not a friendly country, I don’t know what is. It is not a question of a country that isn’t friendly, so let’s remove that objection.

The treaty supposedly infringes on the fourth amendment rights of U.S. citizens. Look, these bilateral tax treaties only permit the exchange of information that is foreseeably relevant to the collection of taxes.

The proposed treaty also provides protection against fishing expeditions. To exchange information, the requesting country must demonstrate that the individuals targeted have engaged in activities that suggested they are engaging in fraud.

The existing treaty with Switzerland requires the requesting country to establish tax fraud or fraudulent misconduct as a basis for the exchange. That standard has clearly proven to be too narrow for the purposes of prosecuting tax evasion, as demonstrated by the outcome of this Credit Suisse settlement, where the bank still does not have to hand over the names of individuals who use Credit Suisse accounts to hide their income.

Now the wages and U.S. bank account interests of Americans are both reported to the IRS. There is no reason why people with foreign bank accounts should be able to hide their money from the IRS in a way that average, hard-working Americans cannot. It boggles my mind that we are going to treat average, hard-working Americans in a different way than those who have the money to cheat and ultimately avoid their responsibility to our collective society, so we will continue to raise this issue.

I won’t expound upon it any more—I have plenty to say—in deference to the Senator from Arizona, who was gracious enough to yield the floor.

I yield the floor.

The PRESIDING OFFICER. The Senator from Arizona.

Mr. MCCAIN. Madam President, I ask unanimous consent to address the Senate as in morning business for such time as I may consume.

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

SYRIA

Mr. MCCAIN. The Middle East today is engulfed in an escalating regional conflict. The space for moderate politics in country after country is collapsing, and a process of radicalization is increasingly destabilizing the entire region. At the center of this growing

conflict stands Syria, where for over 3 years now the Syrian people have faced an onslaught of unspeakable violence from President Bashar al-Assad and his forces.

As of today more than 160,000 Syrians have been killed, over half of the population is in urgent need of humanitarian assistance, and 9.3 million people have been driven from their homes in what the United Nations has described “as the greatest humanitarian tragedy of our times.” To give some sense for the scale of the growing refugee crisis, there are now 1 million registered Syrian refugees in Lebanon. That makes up one-fourth of the total population of the country. This does not include the thousands who are living there unofficially and unregistered. This is as if the entire population of Canada were uprooted and became refugees in the United States of America—twice over.

Without understanding the scale, it is hard to comprehend the stress on resources and the escalating tensions that these refugees have caused in neighboring countries. Can you imagine what we would do as Americans if we were dealing with the entire population of Canada living as refugees in our country? Inside Syria, they are confronted with the inhumane cruelty of Mr. Assad and his forces every day.

We have seen evidence of this systematic abuse, torture, starvation, and killing of approximately 100,000 detainees, in what clearly amounts to war crimes and crimes against humanity. The United Nations has detailed the further arrest, detention, torture, and sexual abuse of thousands of children by government forces. Human Rights Watch has documented how Syrian authorities have deliberately used explosives and bulldozers to demolish entire neighborhoods for no military reason whatsoever, just as a form of collective punishment of Syrian civilians.

The United Nations has also documented the toll of the Syrian government’s air strike campaign, and, in particular, the regime’s use of crude cluster munitions that have become known as barrel bombs. Their sole purpose is to maim, kill, and terrorize as many civilians as possible when indiscriminately dropped on schools, bakeries, and mosques.

Worse yet, evidence is piling up that Assad’s forces have been equipping these barrel bombs with chlorine gas. Just last week French Foreign Minister Laurent Fabius said that France has evidence of at least 14 chlorine-based chemical attacks carried out by Syrian Government forces since 2013, adding, “The regime is still capable of producing chemical weapons and is determined to use them.”

Around the same time, a senior Israeli defense official stated that “from the day that he signed the deal, Assad has used chemical weapons over thirty times, and in every case citizens were killed.”

The State Department has further verified these reports, stating there