

“(2) CONSUMER PRICE INDEX FOR URBAN WAGE EARNERS AND CLERICAL WORKERS.—The term ‘Consumer Price Index for Urban Wage Earners and Clerical Workers’ means the Consumer Price Index for Urban Wage Earners and Clerical Workers (United States city average, all items, not seasonally adjusted), or its successor publication, as determined by the Bureau of Labor Statistics.”.

(b) HIGHLY COMPENSATED EMPLOYEES.—

(1) IN GENERAL.—If the Secretary of Labor, in the discretion of such Secretary, determines that an employee may be exempt for purposes of section 13(a)(1) of the Fair Labor Standards Act of 1938 (29 U.S.C. 213(a)(1)), as a highly compensated employee (as such term is defined and delimited by the Secretary), then the level of total annual compensation necessary for such exemption shall be—

(A) beginning 1 year after the first day of the first month that begins after the date of enactment of this Act, \$108,000;

(B) beginning 2 years after such first day, \$116,000;

(C) beginning 3 years after such first day, \$125,000; and

(D) beginning on the date that is 4 years after such first day, and for each succeeding calendar year, an adjusted amount that is—

(i) not less than the amount in effect under this paragraph on the day before the date of such adjustment;

(ii) increased from such amount by the annual percentage increase in the Consumer Price Index for Urban Wage Earners and Clerical Workers; and

(iii) rounded to the nearest multiple of \$1.00.

(2) RULE OF CONSTRUCTION.—Nothing in this subsection or the regulations promulgated by the Secretary of Labor under this subsection shall override any provision of a collective bargaining agreement that provides for overtime employment compensation, or rights to such compensation, that exceed the requirements of the Fair Labor Standards Act of 1938 (29 U.S.C. 201 et seq.).

(3) DEFINITIONS.—For purposes of this subsection, the terms “annual percentage increase” and “Consumer Price Index for Urban Wage Earners and Clerical Workers” have the meanings given the terms in section 13(m) of the Fair Labor Standards Act of 1938 (29 U.S.C. 213(m)), as added by subsection (a).

(c) PUBLICATION OF NOTICE.—

(1) IN GENERAL.—Not later than 60 days before the effective date of any adjustment in the salary rate (or equivalent fee basis) required under section 13(k)(1)(D) of the Fair Labor Standards Act of 1938 (29 U.S.C. 213(k)(1)(D)), as added by subsection (a), or any adjustment in the amount of compensation required for the highly compensated employee exemption required under subsection (b), the Secretary of Labor shall publish, in the Federal Register and on the website of the Department of Labor, a notice announcing the adjusted salary rate (or equivalent fee basis) or adjusted amount of compensation, respectively.

(2) NONAPPLICABILITY OF RULEMAKING REQUIREMENTS.—The provisions of section 553 of title 5, United States Code, shall not apply to any notice required under this subsection.

(d) PENALTIES.—Section 16(e)(2) of the Fair Labor Standards Act of 1938 (29 U.S.C. 216(e)(2)) is amended by inserting “or section 11(c), relating to the records that each employer is required to make, keep, and preserve,” after “relating to wages.”.

(e) EFFECTIVE DATE.—This Act, and the amendments made by this Act, shall take effect on the date that is 1 year after the first day of the first month that begins after the date of enactment of this Act.

By Mr. MCCONNELL:

S. 2488. A bill to amend the Internal Revenue Code of 1986 to provide an exception to the exclusive use requirement for home offices if the other use involves care of a qualifying child of the taxpayer, and for other purposes; to the Committee on Finance.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 2488

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the “Working Parents Home Office Act”.

#### SEC. 2. EXCEPTION TO THE EXCLUSIVE USE REQUIREMENT FOR HOME OFFICES FOR CARE OF CHILDREN AND GRANDCHILDREN.

(a) IN GENERAL.—Section 280A(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(7) EXCEPTION TO EXCLUSIVITY REQUIREMENT FOR BUSINESS USE OF A DWELLING UNIT.—

“(A) IN GENERAL.—A taxpayer shall not be treated as failing to meet the exclusive use requirement of paragraph (1) with respect to a portion of a dwelling unit if the only other use of that portion is to care for a qualifying child of the taxpayer while the taxpayer is conducting the trade or business described in paragraph (1).

“(B) QUALIFYING CHILD.—For purposes of this paragraph, the term ‘qualifying child’ has the meaning given to such term by section 152(c)(1), except that only individuals bearing a relationship to the taxpayer described in section 152(c)(2)(A) shall be taken into account under section 152(c)(1)(A).”.

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

By Mr. SCOTT:

S. 2492. A bill to amend the Internal Revenue Code of 1986 to increase access for the uninsured to high quality physician care; to the Committee on Finance.

Mr. SCOTT. Mr. President, one of the greatest issues impacting the American health care system is the lack of access to high quality care for the uninsured. According to a 2012 CBO study, 26–27 million people will not have health insurance in 2016, with other studies suggesting that number may be closer to 30 million. Recent data from the Health Resource and Services Administration, HRSA, shows that close to 20 percent of Americans live in areas with an insufficient number of primary care physicians. According to the Association of American Medical Colleges, AAMC, it is expected that there will be a shortage of 45,000 primary care physicians in the US by 2020, further limiting access to care.

An immediate way to improve access to high quality health care for the uninsured is to engage the physician community to provide greater levels of charity care. Currently, there is little incentive for physicians to provide charity care outside of their normal

scope of practice, and the percentage of physicians providing charity care has been in a state of steady decline. Due to reimbursement changes over the years, physicians are currently forced to maintain a certain amount of private, Medicare, and Medicaid insured patients in order to ensure their practices can remain profitable. This often leaves no opportunity to care for patients who lack insurance and who are often the most vulnerable and sick.

The Charity Care Expansion Act would create a much needed incentive for doctors to deliver uncompensated care, thereby improving and expanding access to care for the uninsured.

The bill amends the Internal Revenue Code of 1986 and allows for physicians to have a tax deduction for the taxable year at an amount equal to the amount the physician would have otherwise been paid.

For example, if Medicare would have reimbursed at \$100 for a service, the physician would be able to deduct for \$100. None of the deduction amounts would be arbitrary.

To qualify for the tax deduction, the bill would require physicians to have a pre-existing relationship with a health care clinic or another organization providing health care which is targeted to serve low income individuals. Through this coordination, the patient would be placed into the healthcare system with follow ups and health care professionals to see, instead of getting lost in the system after treatment. This would also prevent the use of the tax deduction as a tool to write off bad debt.

The limitations on the deduction are 10 percent of gross income of the taxpayer for the taxable year derived from the taxpayer’s provision of physicians’ services. For retired physicians, no more than a \$10,000 deduction would be allowed.

While I am still waiting for a cost estimate on the bill, I repeal the Preventive Health and Health Services Block Grant, PHHSBG, which was included in the President’s budget as a recommended cut, to provide an offset.

#### SUBMITTED RESOLUTIONS

SENATE RESOLUTION 478—EXPRESSING THE SENSE OF THE SENATE WITH RESPECT TO ENHANCED RELATIONS WITH THE REPUBLIC OF MOLDOVA AND SUPPORT FOR THE REPUBLIC OF MOLDOVA’S TERRITORIAL INTEGRITY

Mrs. SHAHEEN (for herself, Mr. MENENDEZ, and Mr. MURPHY) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 478

Whereas the United States has enjoyed good relations with the Republic of Moldova since the Republic of Moldova’s independence in 1991;

Whereas, since the Republic of Moldova's independence, the United States has provided financial assistance to support the efforts of the people of the Republic of Moldova to build a prosperous European democracy;

Whereas the United States and the Republic of Moldova further strengthened their partnership through the launching of a Strategic Dialogue on March 3, 2014;

Whereas the Republic of Moldova is due to sign an Association Agreement containing comprehensive free trade provisions with the European Union on June 27, 2014;

Whereas the Government of the Republic of Moldova made extraordinary efforts to comply with the criteria for an Association Agreement with the European Union, including significant legislative reforms to improve the rule of law and curtail corruption;

Whereas the United States Government supports the democratic aspirations of the people of the Republic of Moldova and their expressed desire to deepen their association with the European Union;

Whereas the United States supports the sovereignty and territorial integrity of the Republic of Moldova and, on that basis, participates as an observer in the "5+2" negotiations to find a comprehensive settlement that will provide a special status for the separatist region of Transnistria within the Republic of Moldova;

Whereas the Government of the Russian Federation banned the import of Moldovan wine in 2013 and has threatened to ban Moldovan agricultural products, curtail the supply of energy resources to the Republic of Moldova, and impose stricter labor migration policies on the people of the Republic of Moldova;

Whereas the Government of the Russian Federation maintains a contingent of Russian troops and a stockpile of Russian military equipment and ammunition within the Moldovan region of Transnistria;

Whereas the Government of Russia has been actively issuing Russian passports to the residents of the Transnistria region in the Republic of Moldova;

Whereas the Council of Europe, the Organization for Security and Cooperation in Europe (OSCE), and the Government of the Republic of Moldova have called upon the Government of the Russian Federation to remove its troops from the territory of the Republic of Moldova;

Whereas authorities in the Republic of Moldova's Transnistria region have restricted the access of OSCE Mission to Moldova monitors to the Transnistria region, thereby preventing the Mission from providing impartial reporting on the security situation in the region;

Whereas the House of Representatives and the Senate both passed, by an overwhelming majority, and the President signed into law the Act relating to "United States International Programming to Ukraine and Neighboring Regions", approved April 3, 2014 (Public Law 113-96; 22 U.S.C. 6211 note), providing for a United States international broadcast programming surge to counter misinformation from Russian-supported news outlets and ensuring that Russian-speaking populations in Ukraine and Moldova have access to independent news and information; and

Whereas Moldova has been a valued and reliable partner in promoting global security by participating in United Nations peacekeeping missions in Liberia, Cote d'Ivoire, Sudan, Georgia, and Kosovo: Now, therefore, be it

*Resolved*, That the Senate—

(1) reaffirms that it is the policy of the United States Government to support the sovereignty, independence, and territorial

integrity of the Republic of Moldova and the inviolability of its borders;

(2) supports the Strategic Dialogue as a means to strengthen relations between the Republic of Moldova and the United States and to enhance the democratic, economic, and security reforms already being implemented by the Republic of Moldova;

(3) encourages the President and the Secretary of State to enhance United States cooperation with the Government of the Republic of Moldova and civil society organizations and to focus assistance on rule of law, anti-corruption efforts, energy security, and promoting trade and investment opportunities;

(4) supports increased educational exchanges between the United States and the Republic of Moldova;

(5) encourages the President to expedite the implementation of the Act relating to "United States International Programming to Ukraine and Neighboring Regions", approved April 3, 2014 (Public Law 113-96; 22 U.S.C. 6211 note), especially because it relates to populations in Ukraine and the Republic of Moldova;

(6) affirms the Republic of Moldova's sovereign right to determine its own partnerships free of external coercion and pressure, and affirms the Republic of Moldova's right to associate with the European Union and any other regional organization;

(7) urges the European Union to continue to work for greater political, economic, and social integration with the Republic of Moldova;

(8) calls on the Government of the Russian Federation to fulfill its commitments made at the Organization for Security and Cooperation in Europe (OSCE) 1999 summit in Istanbul to withdraw its military forces and munitions from within the internationally recognized territory of the Republic of Moldova;

(9) calls on the Government of the Russian Federation to refrain from economic coercion against the Republic of Moldova and to cease support for separatist movements on the territory of the Republic of Moldova;

(10) supports constructive engagement and confidence-building measures between the Government of the Republic of Moldova and the authorities in the Transnistria region in order to secure a peaceful, comprehensive resolution to the conflict that respects the Republic of Moldova's sovereignty and territorial integrity;

(11) urges officials in the Transnistrian region to allow OSCE Mission to Moldova monitors unrestricted access to that region;

(12) urges all parties to refrain from unilateral actions that may undermine efforts to achieve a peaceful resolution, as well as the agreements already reached, and encourages leaders of the Transnistrian region to resume negotiations toward a political settlement; and

(13) affirms that lasting stability and security in Europe is a key priority for the United States Government which can only be achieved if the territorial integrity and sovereignty of all European countries is respected.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 3250. Mrs. MURRAY (for herself and Ms. COLLINS) submitted an amendment intended to be proposed to amendment SA 3244 submitted by Ms. MIKULSKI and intended to be proposed to the bill H.R. 4660, making appropriations for the Departments of Commerce and Justice, Science, and Related Agencies for the fiscal year ending September 30, 2015, and for other purposes; which was ordered to lie on the table.

SA 3251. Mr. HOEVEN submitted an amendment intended to be proposed to amendment SA 3244 submitted by Ms. MIKULSKI and intended to be proposed to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3252. Mrs. GILLIBRAND (for herself, Ms. STABENOW, Mr. HARKIN, Mr. LEAHY, Mr. BROWN, Mr. CASEY, Mr. BOOKER, Mr. SCHATZ, Mr. KAINE, Mr. BLUMENTHAL, Mr. FRANKEN, Ms. LANDRIEU, Mr. SCHUMER, Ms. HIRONO, Ms. WARREN, Mr. MARKEY, Mr. COONS, Mr. WYDEN, and Mr. SANDERS) submitted an amendment intended to be proposed to amendment SA 3244 submitted by Ms. MIKULSKI and intended to be proposed to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3253. Mr. CASEY submitted an amendment intended to be proposed by him to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3254. Mr. BOOKER (for himself, Mr. ROCKEFELLER, Mrs. FEINSTEIN, Mr. MENENDEZ, Mr. SCHUMER, Mr. BLUMENTHAL, Mrs. GILLIBRAND, Mr. MARKEY, Ms. WARREN, Mr. BROWN, Mrs. BOXER, Ms. HIRONO, and Mr. DURBIN) submitted an amendment intended to be proposed to amendment SA 3244 submitted by Ms. MIKULSKI and intended to be proposed to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3255. Mr. COATS (for himself and Mr. CORNYN) submitted an amendment intended to be proposed to amendment SA 3244 submitted by Ms. MIKULSKI and intended to be proposed to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3256. Ms. AYOTTE (for herself, Mr. CHAMBLISS, Mr. WICKER, Mr. INHOFE, Mr. CRUZ, Mr. VITTER, Mr. KIRK, Mr. GRAHAM, and Mr. BLUNT) submitted an amendment intended to be proposed to amendment SA 3244 submitted by Ms. MIKULSKI and intended to be proposed to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3257. Mr. ALEXANDER submitted an amendment intended to be proposed by him to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3258. Mr. ALEXANDER submitted an amendment intended to be proposed by him to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3259. Mr. ALEXANDER submitted an amendment intended to be proposed by him to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3260. Mr. ALEXANDER submitted an amendment intended to be proposed by him to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3261. Mr. BLUMENTHAL submitted an amendment intended to be proposed to amendment SA 3244 submitted by Ms. MIKULSKI and intended to be proposed to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3262. Ms. KLOBUCHAR (for herself, Mr. COATS, Mr. SCHATZ, Mr. BLUNT, Mr. MERKLEY, Ms. HIRONO, and Mr. FRANKEN) submitted an amendment intended to be proposed by her to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3263. Mr. MCCAIN (for himself, Mr. FLAKE, Mr. HELLER, and Mr. REID) submitted an amendment intended to be proposed to amendment SA 3244 submitted by Ms. MIKULSKI and intended to be proposed to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3264. Mr. THUNE submitted an amendment intended to be proposed to amendment SA 3244 submitted by Ms. MIKULSKI and intended to be proposed to the bill H.R. 4660, supra; which was ordered to lie on the table.

SA 3265. Mrs. SHAHEEN (for herself, Ms. AYOTTE, Mr. MANCHIN, and Mr. JOHNSON of