purposes of laws administered by the Secretary of Veterans Affairs.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. CORNYN (for himself and Mr. CRUZ):

S. 2537. A bill to provide legal certainty to property owners along the Red River in Texas, and for other purposes; to the Committee on Energy and Natural Resources.

Mr. CORNYN. 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. 2537

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 ''Red River Private Property Protection Act''.

SEC. 2. FINDINGS.

Congress finds as follows:

(1) In 1923, the Supreme Court found the border between Texas and Oklahoma to be: ''the water-washed and relatively permanent elevation or acclivity at the outer line of the river bed which separates the bed from the adjacent upland, whether valley or hill, and serves to confine the waters within the bed and to preserve the course of the river, and that the boundary intended is on and along the bank at the average or mean level attained by the waters in the periods when they reach and wash the bank without overflowing it. When we speak of the bed, we include all of the area which is kept practically bare of vegetation by the wash of the waters of the river from year to year in their onward course, although parts of it are left dry for months at a time, and we exclude the lateral valleys, which have the characteristics of relatively fast land and usually are covered by upland grasses and vegetation, although temporarily overflowed in exceptional instances when the river is at flood.''.

(2) This would become known as the ''gradient boundary''.

(3) This decision makes clear that, absent water that is physically touching the bank, the high bluff or ''ancient bank'' along the southern edge of the Red River is not the boundary between Texas and Oklahoma.

(4) In 2000, Public Law 106–288 ratified the Red River Boundary Compact agreed to and signed into State law by Texas and Oklahoma that sets the boundary between the States to be the vegetation line on the south bank of the Red River, except for the Texoma area where the boundary is established pursuant to procedures provided for in the Compact.

(5) Therefore, the Bureau of Land Management should have no claim to land that is either south of the ''gradient boundary'' established by the Supreme Court or south of the vegetation line on the southern bank of the Red River pursuant to Public Law 106–288 whereby landowners have proof of their right, title, and interest to the land and have been paying property taxes accordingly.

SEC. 3. ISSUANCE OF QUIT CLAIM DEEDS.

(a) IN GENERAL.—The Secretary shall relinquish and shall transfer by quit claim deed all right, title, and interest of the United States in and to Red River lands to any claimant who demonstrates to the satisfaction of the Secretary that official county or State records indicate that the claimant holds all right, title, and interest to those lands.

(b) PUBLIC NOTIFICATION.—The Secretary shall publish in the Federal Register and on official and appropriate Web sites the process to receive written and/or electronic submissions of the documents required under subsection (a). The Secretary shall treat all proper notifications received from the claimant as fulfilling the satisfaction requirements under subsection (a).

(c) STANDARD OF APPROVAL.—The Secretary shall accept all official county and State records as filed in the county on the date of submission proving right, title, and interest.

(d) TIME PERIOD FOR APPROVAL OR DISAPPROVAL OF REQUEST.—The Secretary shall approve or disapprove a request for a quit claim deed under subsection (a) not later than 120 days after the date on which the written request is received by the Secretary. If the Secretary fails to approve or disapprove such a request by the end of such 120-day period, the request shall be deemed to be approved.

SEC. 4. RESOURCE MANAGEMENT PLAN.

The Secretary shall ensure that no parcels of Red River lands are treated as Federal land for the purpose of any resource management plan until the Secretary has ensured that such parcels are not subject to transfer under section 3.

SEC. 5. DEFINITIONS.

For the purposes of this Act—

(1) the term ''Red River lands'' means lands along the approximately 539-mile stretch of the Red River between the States of Texas and Oklahoma; and

(2) the term ''Secretary'' means the Secretary of the Interior, acting through the Director of Bureau of Land Management.

By Mr. DURBIN (for himself, Mr. BROWN, Mr. REED, Ms. WARREN, Ms. BALDWIN, and Mr. SANDERS):

S. 2540. A bill to amend the Internal Revenue Code of 1986 to provide a tax credit to Patriot employers, and for other purposes; to the Committee on Finance.

Mr. DURBIN. 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. 2540

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 ''Patriot Employer Tax Credit Act''.

SEC. 2. PATRIOT EMPLOYER TAX CREDIT.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

''SEC. 45S. PATRIOT EMPLOYER TAX CREDIT.

''(a) DETERMINATION OF AMOUNT.—

''(1) IN GENERAL.—For purposes of section 38, the Patriot employer credit determined under this section with respect to any taxpayer who is a Patriot employer for any taxable year shall be equal to 10 percent of the qualified wages paid or incurred by the Patriot employer.

''(2) LIMITATION.—The amount of qualified wages which may be taken into account under paragraph (1) with respect to any employee for any taxable year shall not exceed $15,000.

''(b) PATRIOT EMPLOYER.—

''(1) IN GENERAL.—For purposes of subsection (a), the term 'Patriot employer' means, with respect to any taxable year, any taxpayer—

''(A) which—

''(i) maintains its headquarters in the United States if the taxpayer (or any predecessor) has ever been headquartered in the United States, and

''(ii) is not (and no predecessor of which is) an expatriated entity (as defined in section 7874(a)(2)) for the taxable year or any preceding taxable year ending after March 4, 2003,

''(B) with respect to which no assessable payment has been imposed under section 4980H with respect to any month occurring during the taxable year, and

''(C) in the case of—

''(i) a taxpayer which employs an average of more than 50 employees on business days during the taxable year, which—

''(I) provides compensation for at least 90 percent of its employees for services provided by such employees during the taxable year at an hourly rate (or equivalent thereof) not less than an amount equal to 150 percent of the Federal poverty level for a family of three for the calendar year in which the taxable year begins divided by 2,080,

''(II) meets the retirement plan requirements of subsection (c) with respect to at least 90 percent of its employees providing services during the taxable year who are not highly compensated employees, and

''(III) meets the additional requirements of subparagraphs (A) and (B) of paragraph (2), or

''(ii) any other taxpayer, which meets the requirements of either subclause (I) or (II) of clause (i) for the taxable year.

''(2) ADDITIONAL REQUIREMENTS FOR LARGE EMPLOYERS.—

''(A) UNITED STATES EMPLOYMENT.—The requirements of this subparagraph are met for any taxable year if—

''(i) in any case in which the taxpayer increases the number of employees performing substantially all of their services for the taxable year outside the United States, the taxpayer either—

''(I) increases the number of employees performing substantially all of their services inside the United States by an amount not less than the increase in such number for employees outside the United States, or

''(II) has a percentage increase in such employees inside the United States which is not less than the percentage increase in such employees outside the United States,

''(ii) in any case in which the taxpayer decreases the number of employees performing substantially all of their services for the taxable year inside the United States, the taxpayer either—

''(I) decreases the number of employees performing substantially all of their services outside the United States by an amount not less than the decrease in such number for employees inside the United States, or

''(II) has a percentage decrease in employees outside the United States which is not less than the percentage decrease in such employees inside the United States, and

''(iii) there is not a decrease in the number of employees performing substantially all of their services for the taxable year inside the United States by reason of the taxpayer contracting out such services to persons who are not employees of the taxpayer.

''(B) TREATMENT OF INDIVIDUALS IN THE UNIFORMED SERVICES AND THE DISABLED.—The requirements of this subparagraph are met for any taxable year if—

''(i) the taxpayer provides differential wage payments (as defined in section 3401(h)(2)) to each employee described in section

3401(h)(2)(A) for any period during the taxable year in an amount not less than the difference between the wages which would have been received from the employer during such period and the amount of pay and allowances which the employee receives for service in the uniformed services during such period, and

''(ii) the taxpayer has in place at all times during the taxable year a written policy for the recruitment of employees who have served in the uniformed services or who are disabled.

''(3) SPECIAL RULES FOR APPLYING THE MINIMUM WAGE AND RETIREMENT PLAN REQUIREMENTS.—

''(A) MINIMUM WAGE.—In determining whether the minimum wage requirements of paragraph (1)(C)(i)(I) are met with respect to 90 percent of a taxpayer's employees for any taxable year—

''(i) a taxpayer may elect to exclude from such determination apprentices or learners that an employer may exclude under the regulations under section 14(a) of the Fair Labor Standards Act of 1938, and

''(ii) if a taxpayer meets the requirements of paragraph (2)(B)(i) with respect to providing differential wage payments to any employee for any period (without regard to whether such requirements apply to the taxpayer), the hourly rate (or equivalent thereof) for such payments shall be determined on the basis of the wages which would have been paid by the employer during such period if the employee had not been providing service in the uniformed services.

''(B) RETIREMENT PLAN.—In determining whether the retirement plan requirements of paragraph (1)(C)(i)(II) are met with respect to 90 percent of a taxpayer's employees for any taxable year, a taxpayer may elect to exclude from such determination—

''(i) employees not meeting the age or service requirements under section 410(a)(1) (or such lower age or service requirements as the employer provides), and

''(ii) employees described in section 410(b)(3).

''(c) RETIREMENT PLAN REQUIREMENTS.—

''(1) IN GENERAL.—The requirements of this subsection are met for any taxable year with respect to an employee of the taxpayer who is not a highly compensated employee if the employee is eligible to participate in 1 or more applicable eligible retirement plans maintained by the employer for a plan year ending with or within the taxable year.

''(2) APPLICABLE ELIGIBLE RETIREMENT PLAN.—For purposes of this subsection, the term 'applicable eligible retirement plan' means an eligible retirement plan which, with respect to the plan year described in paragraph (1), is either—

''(A) a defined contribution plan which—

''(i) requires the employer to make nonelective contributions of at least 5 percent of the compensation of the employee, or

''(ii) both—

''(I) includes an eligible automatic contribution arrangement (as defined in section 414(w)(3)) under which the uniform percentage described in section 414(w)(3)(B) is at least 5 percent, and

''(II) requires the employer to make matching contributions of 100 percent of the elective deferrals (as defined in section 414(u)(2)(C)) of the employee to the extent such deferrals do not exceed the percentage specified by the plan (not less than 5 percent) of the employee's compensation, or

''(B) a defined benefit plan—

''(i) with respect to which the accrued benefit of the employee derived from employer contributions, when expressed as an annual retirement benefit, is not less than the product of—

''(I) the lesser of 2 percent multiplied by the employee's years of service (determined under the rules of paragraphs (4), (5), and (6) of section 411(a)) with the employer or 20 percent, multiplied by

''(II) the employee's final average pay, or

''(ii) which is an applicable defined benefit plan (as defined in section 411(a)(13)(B))—

''(I) which meets the interest credit requirements of section 411(b)(5)(B)(i) with respect to the plan year, and

''(II) under which the employee receives a pay credit for the plan year which is not less than 5 percent of compensation.

''(3) DEFINITIONS AND SPECIAL RULES.—For purposes of this subsection—

''(A) ELIGIBLE RETIREMENT PLAN.—The term 'eligible retirement plan' has the meaning given such term by section 402(c)(8)(B), except that in the case of an account or annuity described in clause (i) or (ii) thereof, such term shall only include an account or annuity which is a simplified employee pension (as defined in section 408(k)).

''(B) FINAL AVERAGE PAY.—For purposes of paragraph (2)(B)(i)(II), final average pay shall be determined using the period of consecutive years (not exceeding 5) during which the employee had the greatest compensation from the taxpayer.

''(C) ALTERNATIVE PLAN DESIGNS.—The Secretary may prescribe regulations for a taxpayer to meet the requirements of this subsection through a combination of defined contribution plans or defined benefit plans described in paragraph (1) or through a combination of both such types of plans.

''(D) PLANS MUST MEET REQUIREMENTS WITHOUT TAKING INTO ACCOUNT SOCIAL SECURITY AND SIMILAR CONTRIBUTIONS AND BENEFITS.—A rule similar to the rule of section 416(e) shall apply.

''(d) QUALIFIED WAGES AND COMPENSATION.—For purposes of this section—

''(1) IN GENERAL.—The term 'qualified wages' means wages (as defined in section 51(c), determined without regard to paragraph (4) thereof) paid or incurred by the Patriot employer during the taxable year to employees—

''(A) who perform substantially all of their services for such Patriot employer inside the United States, and

''(B) with respect to whom—

''(i) in the case of a Patriot employer which employs an average of more than 50 employees on business days during the taxable year, the requirements of subclauses (I) and (II) of subsection (b)(1)(C)(i) are met, and

''(ii) in the case of any other Patriot employer, the requirements of either subclause (I) or (II) of subsection (b)(1)(C)(i) are met .

''(2) SPECIAL RULES FOR AGRICULTURAL LABOR AND RAILWAY LABOR.—Rules similar to the rules of section 51(h) shall apply.

''(3) COMPENSATION.—For purposes of subsections (b)(1)(C)(i)(I) and (c), the term 'compensation' has the same meaning as qualified wages, except that section 51(c)(2) shall be disregarded in determining the amount of such wages.

''(e) AGGREGATION RULES.—For purposes of this section—

''(1) IN GENERAL.—All persons treated as a single employer under subsection (a) or (b) of section 52 shall be treated as a single taxpayer.

''(2) SPECIAL RULES FOR CERTAIN REQUIREMENTS.—For purposes of applying paragraphs (1)(A) and (2)(A) of subsection (b)—

''(A) the determination under subsections (a) and (b) of section 52 for purposes of paragraph (1) shall be made without regard to section 1563(b)(2)(C) (relating to exclusion of foreign corporations), and

''(B) if any person treated as a single taxpayer under this subsection (after application of subparagraph (A)), or any predecessor of such person, was an expatriated entity (as defined in section 7874(a)(2)) for any taxable year ending after March 4, 2003, then all persons treated as a single taxpayer with such person shall be treated as expatriated entities.

''(f) ELECTION TO HAVE CREDIT NOT APPLY.—

''(1) IN GENERAL.—A taxpayer may elect to have this section not apply for any taxable year.

''(2) TIME FOR MAKING ELECTION.—An election under paragraph (1) for any taxable year may be made (or revoked) at any time before the expiration of the 3-year period beginning on the last date prescribed by law for filing the return for such taxable year (determined without regard to extensions).

''(3) MANNER OF MAKING ELECTION.—An election under paragraph (1) (or revocation thereof) shall be made in such manner as the Secretary may by regulations prescribe.''.

(b) ALLOWANCE AS GENERAL BUSINESS CREDIT.—Section 38(b) of the Internal Revenue Code of 1986 is amended by striking ''plus'' at the end of paragraph (35), by striking the period at the end of paragraph (36) and inserting '', plus'', and by adding at the end the following:

''(37) in the case of a Patriot employer (as defined in section 45S(b)) for any taxable year, the Patriot employer credit determined under section 45S(a).''.

(c) DENIAL OF DOUBLE BENEFIT.—Subsection (a) of section 280C of the Internal Revenue Code of 1986 is amended by inserting ''45S(a),'' after ''45P(a)''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2014.

SEC. 3. DEFER DEDUCTION OF INTEREST EXPENSE RELATED TO DEFERRED INCOME.

(a) IN GENERAL.—Section 163 of the Internal Revenue Code of 1986 (relating to deductions for interest expense) is amended by redesignating subsection (n) as subsection (o) and by inserting after subsection (m) the following new subsection:

''(n) DEFERRAL OF DEDUCTION FOR INTEREST EXPENSE RELATED TO DEFERRED INCOME.—

''(1) GENERAL RULE.—The amount of foreign-related interest expense of any taxpayer allowed as a deduction under this chapter for any taxable year shall not exceed an amount equal to the applicable percentage of the sum of—

''(A) the taxpayer's foreign-related interest expense for the taxable year, plus

''(B) the taxpayer's deferred foreign-related interest expense.

For purposes of the paragraph, the applicable percentage is the percentage equal to the current inclusion ratio.

''(2) TREATMENT OF DEFERRED DEDUCTIONS.—If, for any taxable year, the amount of the limitation determined under paragraph (1) exceeds the taxpayer's foreign-related interest expense for the taxable year, there shall be allowed as a deduction for the taxable year an amount equal to the lesser of—

''(A) such excess, or

''(B) the taxpayer's deferred foreign-related interest expense.

''(3) DEFINITIONS AND SPECIAL RULE.—For purposes of this subsection—

''(A) FOREIGN-RELATED INTEREST EXPENSE.—The term 'foreign-related interest expense' means, with respect to any taxpayer for any taxable year, the amount which bears the same ratio to the amount of interest expense for such taxable year allocated and apportioned under sections 861, 864(e), and 864(f) to income from sources outside the United States as—

''(i) the value of all stock held by the taxpayer in all section 902 corporations with respect to which the taxpayer meets the ownership requirements of subsection (a) or (b) of section 902, bears to

''(ii) the value of all assets of the taxpayer which generate gross income from sources outside the United States.

''(B) DEFERRED FOREIGN-RELATED INTEREST EXPENSE.—The term 'deferred foreign-related interest expense' means the excess, if any, of the aggregate foreign-related interest expense for all prior taxable years beginning after December 31, 2014, over the aggregate amount allowed as a deduction under paragraphs (1) and (2) for all such prior taxable years.

''(C) VALUE OF ASSETS.—Except as otherwise provided by the Secretary, for purposes of subparagraph (A)(ii), the value of any asset shall be the amount with respect to such asset determined for purposes of allocating and apportioning interest expense under sections 861, 864(e), and 864(f).

''(D) CURRENT INCLUSION RATIO.—The term 'current inclusion ratio' means, with respect to any domestic corporation which meets the ownership requirements of subsection (a) or (b) of section 902 with respect to one or more section 902 corporations for any taxable year, the ratio (expressed as a percentage) of—

''(i) the sum of all dividends received by the domestic corporation from all such section 902 corporations during the taxable year plus amounts includible in gross income under section 951(a) from all such section 902 corporations, in each case computed without regard to section 78, divided by

''(ii) the aggregate amount of post-1986 undistributed earnings.

''(E) AGGREGATE AMOUNT OF POST-1986 UNDISTRIBUTED EARNINGS.—The term 'aggregate amount of post-1986 undistributed earnings' means, with respect to any domestic corporation which meets the ownership requirements of subsection (a) or (b) of section 902 with respect to one or more section 902 corporations, the domestic corporation's pro rata share of the post-1986 undistributed earnings (as defined in section 902(c)(1)) of all such section 902 corporations.

''(F) FOREIGN CURRENCY CONVERSION.—For purposes of determining the current inclusion ratio, and except as otherwise provided by the Secretary, the aggregate amount of post-1986 undistributed earnings for the taxable year shall be determined by translating each section 902 corporation's post-1986 undistributed earnings into dollars using the average exchange rate for such year.

''(G) SECTION 902 CORPORATION.—The term 'section 902 corporation' has the meaning given to such term by section 909(d)(5).

''(4) TREATMENT OF AFFILIATED GROUPS.—The current inclusion ratio of each member of an affiliated group (as defined in section 864(e)(5)(A)) shall be determined as if all members of such group were a single corporation.

''(5) APPLICATION TO SEPARATE CATEGORIES OF INCOME.—This subsection shall be applied separately with respect to the categories of income specified in section 904(d)(1).

''(6) REGULATIONS.—The Secretary may prescribe such regulations or other guidance as is necessary or appropriate to carry out the purposes of this subsection, including regulations or other guidance providing—

''(A) for the proper application of this subsection with respect to changes in ownership of a section 902 corporation,

''(B) that certain corporations that otherwise would not be members of the affiliated group will be treated as members of the affiliated group for purposes of this subsection,

''(C) for the proper application of this subsection with respect to the taxpayer's share of a deficit in earnings and profits of a section 902 corporation,

''(D) for appropriate adjustments to the determination of the value of stock in any section 902 corporation for purposes of this subsection or to the foreign-related interest expense to account for income that is subject to tax under section 882(a)(1), and

''(E) for the proper application of this subsection with respect to interest expense that is directly allocable to income with respect to certain assets.''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2014.

By Ms. HEITKAMP (for herself and Mr. SCHUMER):

S. 2547. A bill to establish the Railroad Emergency Services Preparedness, Operational Needs, and Safety Evaluation (RESPONSE) Subcommittee under the Federal Emergency Management Agency's National Advisory Council to provide recommendations on emergency responder training and resources relating to hazardous materials incidents involving railroads, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

Ms. HEITKAMP. Mr. President, on December 30, 2013, outside of Casselton, ND, a train carrying crude oil derailed setting off a series of explosions and fire. The first on the scene that day were our local first responders from the Casselton Fire Department, a small volunteer department.

Whether floods, tornados, accidents, or man-made incidents, our local first responders are on the front line and we need to make sure they are trained and prepared to handle anything that may come their way and that they have the equipment necessary to do their jobs effectively and efficiently. The incident in Casselton and others across the country have shined a bright light on the need to make sure our local first responders are prepared specifically for emerging threats and hazards.

Only a few short years ago, trains carried very little crude. And when crude was carried by rail, it was in relatively small amounts mixed in with a variety of other commodities and container shipments. Since that time, our country has experienced impressive economic growth in the oil industry, but with that important growth we have seen an exponential increase in shipments of crude by rail. According to the Association of American Railroads, the number of carloads carrying crude oil on major freight railroads in the U.S. grew by more than 6,000 percent between 2008 and 2013. Now, we are seeing entire trains of linked tanker cars carrying more than half a million barrels of crude to market.

As we witnessed in Casselton, had the first responders not had the training they did, this disaster could have been much worse. It's important that our local first responders have access to training to prepare them for these emerging threats and hazards. Traffic continues to increase on our rail system, and we must make sure local first responders in our communities are equipped to respond quickly and appropriately.

To improve first responder training, I am introducing the RESPONSE Act to bring together relevant agencies, emergency responders, technical experts and the private sector under FEMA's National Advisory Council to review the training, resources, best practices and unmet needs on emergency response to railroad hazmat incidents, including crude oil transport. This group would be tasked with reviewing current training, funding, existing emergency response plans and providing recommendations on steps to enhance emergency responder training and improve the allocation of resources to meet the needs.

Our local first responders are on the front lines and will be the first to respond in an emergency. We need to make sure they are equipped with the knowledge and training to protect our communities. I hope my colleagues will join me in this effort.

By Mr. SANDERS (for himself, Mr. BLUMENTHAL, Mr. NELSON, Mrs. MCCASKILL, Mr. LEVIN, Mr. CARDIN, Mr. FRANKEN, Mr. BROWN, Ms. BALDWIN, Mr. WHITEHOUSE, Mrs. SHAHEEN, Mr. MARKEY, Mr. MERKLEY, Ms. KLOBUCHAR, Ms. HIRONO, Mr. MANCHIN, Mr. ROCKEFELLER, Mr. SCHATZ, Ms. WARREN, and Mrs. BOXER):

S. 2548. A bill to require the Commodity Futures Trading commission to take certain emergency action to eliminate excessive speculation in energy markets; to the Committee on Agriculture, Nutrition, and Forestry.

Mr. SANDERS. Mr. President, as we are about to begin the Fourth of July district work period in my State and throughout this country, many people are going to be getting into their automobiles and they are going to be traveling. In general, people who live in rural States such as Vermont don't have the option of getting on a subway. They don't have the option of getting on a bus to get to work. They use their automobile. In Vermont and all across this country, people who are driving have noticed that the price of gasoline at the pump has soared and is today much higher than it used to be.

According to the Energy Information Administration, the national average retail price for regular unleaded gasoline is $3.70 a gallon—the highest price for this time of year since 2008. According to the AAA, drivers in three States have paid over $4 a gallon at the pump for more than a month, and those States are Hawaii, California, and Alaska. In my home State of Vermont, the current average for a gallon of gas is about $3.73.

When the price of gasoline goes up, a lot of people get hurt and the economy gets impacted. But mostly it affects working people who have no other option but traveling by car, and many of

these workers are making $10, $12, $15 an hour; and many of these workers have seen declines in their wages in recent years. Yet, in order to get to work to make a living, they have to get in the car and they have no choice but to pay soaring gas prices.

While gas prices are soaring, people should not be shocked or will not be shocked to know that the big oil companies, which have racked up $1.2 trillion in profits since 2001, are now telling us that the reason gas prices are going up is because of the volatile situation in Iraq. That is why suddenly gas prices have gone up—because of the conflict in Iraq.

The American people are sick and tired of hearing from the big oil companies using every excuse they possibly can. If it is snowing, the price of gas goes up. If there is conflict in the Middle East, the price of gas goes up. If it is raining, if it is sunny, if it is somebody's birthday, the price of gas goes up. Interestingly enough, we don't see that same logic when the price of gas should be going down, but it always seems to be going up. Meanwhile, the five biggest oil companies in America—again, not too surprisingly—continue to make huge profits. During the first quarter of this year, ExxonMobil made a profit of $9.1 billion—the first quarter; Shell made $7.3 billion, Chevron made $4.5 billion, and ConocoPhillips made $2.1 billion. The price of gas at the pump soars and the major oil companies make huge profits.

Last year, these five major oil companies—ExxonMobil, Shell, Chevron, ConocoPhillips—made $93 billion in profits. ExxonMobil alone made nearly $33 billion in profits in 2013.

So in the State of Vermont and all over this country, working people are seeing, in many cases, declines in their wages. Yet they have to get to work. Meanwhile, the price of oil, the price of gas soars, and the oil companies make out like bandits.

Here is the interesting point: When I was in high school—and I suspect kids all over the country are still being taught this—we learned about a theory called supply and demand. What supply and demand is about is when there is a lot of supply and limited demand, prices go down. When there is limited supply and a lot of demand, prices go up.

Well, guess what. To nobody's surprise, that is not the way it works in the oil industry. Today, there is more supply and less demand for gasoline than there was 5 years ago when the average price of a gallon of gas was just $2.69 a gallon. So let me repeat that. More supply, less demand, and today the price of a gallon of gas is $3.70 a gallon, but 5 years ago it was $2.69 a gallon. Where is the logic of supply and demand? Where is that process?

According to the EIA, there has been a 9 million barrel increase in the supply of gasoline over the past 5 years—a 9 million barrel increase. Since 2009, the United States has increased gasoline supplies by 4.3 percent. Supply has gone up. What about demand? According to the EIA, the United States is consuming 96,000 fewer barrels of gasoline than it did in 2009—a 1-percent drop in demand compared to 5 years ago. If the supply and demand theory were true, gasoline prices would be a bit lower—a bit lower—than they were 5 years ago—somewhere perhaps in the neighborhood of $2.69 a gallon. Instead, despite the increase in supply, despite the lowering of demand, the average price for a gallon of gas in the United States has gone up by nearly 38 percent over the last 5 years, from $2.69 a gallon to $3.70 a gallon. Let me repeat. Since 2009 the supply of gasoline has gone up by more than 4 percent and demand for gasoline has gone down by 1 percent. Yet prices at the pump are up by nearly 38 percent.

People say: We need more oil, we need more gas. It doesn't matter—supply up, demand down, prices of gas at the pump soaring.

The truth is the high gasoline prices have less to do with supply and demand and more to do with Wall Street speculators driving prices up in the energy futures market. Over a decade ago, speculators only controlled about 30 to 40 percent of the oil futures market. Today, Wall Street speculators control about 80 percent of this market. Let me repeat. Wall Street speculators control about 80 percent of the oil futures market, even though many of them will never use a drop of the oil. People think that when people own oil on the oil futures market, they actually own it because they are going to use it. Maybe it is the airline industry; maybe it is the trucking industry; maybe it is oil fuel dealers. Wrong. The oil futures market is controlled by speculators who never use the end product and whose only goal in life is to drive prices up to make a huge profit, and that is exactly what they do.

We, as the elected officials of this country, who are presumably representing working families around America, have a responsibility to do everything we can to make sure the price of gasoline at the pump is based on the fundamentals of supply and demand and not Wall Street greed. That is why I am introducing legislation today to require the Commodity Futures Trading Commission to use all of its authority, including its emergency powers, to eliminate excessive oil speculation.

This bill is cosponsored by Senators LEVIN, NELSON, BLUMENTHAL, MCCASKILL, FRANKEN, BROWN, CARDIN, BALDWIN, WHITEHOUSE, MARKEY, KLOBUCHAR, SHAHEEN, MERKLEY, and HIRONO. Congresswoman ROSA DELAURO is introducing the companion bill in the House. I thank all of these Members for their support.

Our legislation, the Energy Markets Emergency Act, is identical to bipartisan legislation that overwhelmingly passed the House of Representatives by a vote of 402 to 19 during a similar crisis in June of 2008.

Specifically, our bill directs the CFTC to do the following within 14 days of enactment:

No. 1: Immediately curb the role of excessive speculation in any contract market within the jurisdiction and control of the Commodity Futures Trading Commission, on or through which energy futures or swaps are traded.

No. 2: Eliminate excessive speculation, price distortion, sudden or unreasonable fluctuations or unwarranted changes in prices or other unlawful activity that is causing major market disturbances that prevent gasoline and oil prices from accurately reflecting the forces of supply and demand.

There is now a growing consensus—this is not just the opinion of BERNIE SANDERS—there is a growing consensus that excessive speculation on the oil futures market is significantly contributing to the high prices the American people are seeing at the pump.

ExxonMobil, Goldman Sachs, the IMF, the St. Louis Federal Reserve, the American Trucking Association, Delta Airlines, the Petroleum Marketers Association of America, the New England Fuel Institute, the Consumer Federation of America, and many other organizations have all agreed that excessive oil speculation has significantly increased oil and gas prices.

Just a few years ago, Goldman Sachs—perhaps the largest speculator on Wall Street—came out with a report indicating that excessive oil speculation is costing Americans 56 cents a gallon at the pump—56 cents a gallon. I personally think that is a conservative estimate, but it is interesting that it comes from Goldman Sachs itself.

The CEO—and what can we say—the CEO of ExxonMobil has testified in the past that he believes excessive speculation has contributed as much as 40 percent to the price of a barrel of oil.

So what you are hearing is some of the Wall Street people—in a rare moment of honesty—acknowledging the impact of speculation. You are hearing the head of the largest oil company in America acknowledging the impact of speculation on gas prices. I think we do not need a whole lot of evidence to suggest this is a serious problem.

Three years ago my office obtained confidential information about how much Wall Street speculators were trading in the oil futures market on just one day—and that day was June 30, 2008—when the price of oil was over $140 a barrel and gas prices were over $4 a gallon. Here is what some of the biggest oil speculators were doing back then, on just one day of trading: June 30, 2008. This goes on every day. One day: Goldman Sachs bought and sold over 863 million barrels of oil, Morgan Stanley bought and sold over 632 million barrels of oil, Bank of America bought and sold over 112 million barrels of oil, Lehman Brothers—obviously now bankrupt—bought and sold over 300 million barrels of oil, Merrill

Lynch—bought by Bank of America—bought and sold over 240 million barrels of oil.

The only reason these firms were betting on the price of oil was to speculate and to make money. Goldman Sachs, Bank of America, they do not use oil. Their only function in this process is speculation, driving up prices and making huge profits.

The rise in oil and gasoline prices was entirely avoidable. The Dodd-Frank Wall Street Reform and Consumer Protection Act required the CFTC to impose strict limits on the amount of oil that Wall Street speculators could trade in the energy futures market by January 17, 2011—over 3½ years ago.

Unfortunately, the CFTC has been unable to implement position limits due to opposition from Wall Street and a ruling by the DC Circuit Court. This is simply unacceptable. Millions and millions of Americans who are filling up their gas tanks today are disgusted. They know they are being ripped off, and they want us to protect their needs. The time is now to provide the American people relief at the gas pump before the situation gets even worse.

I urge my colleagues to cosponsor this legislation.

By Mr. REED (for himself and Mr. BROWN):

S. 2557. A bill to amend the Elementary and Secondary Education Act of 1965 to provide for State accountability in the provision of access to the core resources for learning, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

Mr. REED. Mr. President, I am pleased to introduce the Core Opportunity Resources for Equity and Excellence Act with my colleague Senator BROWN. I would also like to thank Representatives FUDGE, HINOJOSA, and FREDERICA WILSON for introducing companion legislation in the House of Representatives. Our accountability systems in education should help us measure our progress towards equity and excellence. The CORE Act will help advance that goal by requiring States to include fair and equitable access to the core resources for learning in their accountability systems.

Sixty years after the landmark decision of Brown v. Board of Education, one of the great challenges still facing this Nation is stemming the tide of rising inequality. We have seen the rich get richer while middle class and low-income families have lost ground. We see disparities in opportunity starting at birth and growing over a lifetime. With more than one in five school-aged children living in families in poverty, according to Department of Education statistics, we cannot afford nor should we tolerate a public education system that steers resources and opportunities away from the children who need them the most.

We should look to hold our education system accountable for results and resources. We know that resources matter. A recent study by scholars at Northwestern University and UC Berkeley found that increasing per pupil spending by 20 percent for low-income students over the course of their K–12 schooling results in greater high school completion, higher levels of educational attainment, increased lifetime earnings, and reduced adult poverty.

The recent Office of Civil Rights survey points to some gaps that we need to address, including that Black, Latino, American Indian, Native Alaskan students, and English learners attend schools with higher concentrations of inexperienced teachers; nationwide, one in five high schools lacks a school counselor; and between 10 and 25 percent of high schools across the nation do not offer more than one of the core courses in the typical sequence of high school math and science, such as Algebra I and II, geometry, biology, and chemistry.

The CORE Act will require State accountability plans and State and district report cards to include measures on how well the State and districts provide the core resources for learning to their students. These resources include: high quality instructional teams, including licensed and profession-ready teachers, principals, school librarians, counselors, and education support staff;

Rigorous academic standards and curricula that lead to college and career readiness by high school graduation and are accessible to all students, including students with disabilities and English learners; equitable and instructionally appropriate class sizes; up-to-date instructional materials, technology, and supplies; effective school library programs; school facilities and technology, including physically and environmentally sound buildings and well-equipped instructions space, including laboratories and libraries; specialized instructional support teams, such as counselors, social workers, nurses, and other qualified professionals; and effective family and community engagements programs.

These are things that parents in well-resourced communities expect and demand. We should do no less for children in economically disadvantaged communities. We should do no less for minority students or English learners or students with disabilities.

Under the CORE Act, states that fail to make progress on resource equity would not be eligible to apply for competitive grants authorized under the Elementary and Secondary Education Act. For school districts identified for improvement, the state would have to identify gaps in access to the core resources for learning and develop an action plan in partnership with the local school district to address those gaps.

The CORE Act is supported by a diverse group of organizations, including the American Association of Colleges of Teacher Education, American Federation of Teachers, American Library Association, First Focus Campaign for Children, League of United Latin American Citizens, National Education Association, Opportunity Action, and the Coalition for Community Schools. Working with this strong group of advocates and my colleagues in the Senate and in the House, it is my hope that we can build the support to include the CORE Act in the reauthorization of the Elementary and Secondary Education Act. I urge my colleagues to join us by cosponsoring this legislation.

By Mr. CARDIN (by request):

S. 2560. A bill to authorize the United States Fish and Wildlife Service to seek compensation for injuries to trust resources and use those funds to restore, replace, or acquire equivalent resources, and for other purposes; to the Committee on Environment and Public Works.

Mr. CARDIN. Mr. President, I rise today to speak about a bill I am introducing that will provide the Department of Interior the necessary and appropriate authority to seek compensation from responsible parties who cause injury to public resources managed by the United States Fish and Wildlife Service like National Wildlife Refuges, National Fish Hatcheries, and other Service facilities. The proposal would allow the United States Fish and Wildlife Service, USFWS, to recover costs for assessing injury and to restore, replace, or acquire equivalent resources without further Congressional appropriations. The National Park Service, NPS, under the Park System Resource Protection Act PSRPA—16 U.S.C. 19jj, and the National Oceanic and Atmospheric Administration, NOAA, under the National Marine Sanctuaries Act, NMSA—16 U.S.C. 1431, currently have similar authorities and its time USWFS were afforded this authority as well.

The Service Resource Protection Act, RPA, would enhance the protection and restoration of USFWS resources found on National Wildlife Refuges, National Fish Hatcheries and other Service lands, should injury or harm occur. The RPA is a proposed statute that specifically protects all living and non-living resources within Service lands and waters. Any funds collected to compensate for injury or destruction of Service resources would be used to rectify that specific harm without further Congressional appropriation. Under this authority, damages could be used to reimburse assessment costs; prevent or minimize resource loss; abate or minimize the risk of loss; monitor ongoing effects, and/or restore, replace, or acquire resources equivalent to those injured or destroyed.

Currently, USFWS Service manages more than 150 million acres of National Wildlife Refuge lands and 71 National Fish Hatcheries. The sum of USFWS's acres is greater than those lands and water resources managed by the NPS

and NOAA combined. USFWS has significant land based management responsibilities that are quite different from NOAA, in addition to marine and estuarine areas USFWS manages. Compared to National Parks, Refuges allow for a broader range of activities—such as hunting, fishing, and wildlife dependent activities. The large size of the USFWS's resource portfolio and the unique and varied stressors on these resources makes it imperative that the USFWS have the appropriate authority to seek damages from responsible parties who degrade or destroy USFWS resources and property.

Unlike NPS and NOAA, USFWS does not have the authority to recover damages, e.g., monetary compensation, from responsible parties to assess and restore injured resources without prior Congressional appropriation. Today, when Service resources are damaged or destroyed, the costs for repair and restoration of these resources falls upon the appropriated budget for the affected Refuge, often at the expense of other Refuge programs. Competing priorities can leave Service resources languishing until the refuge obtains appropriations from Congress to address the injury. This may result in more intensive injuries, higher costs, and long-term degradation of publicly-owned Service resources.

When bad actors harm public resources managed by USFWS the responsibility for remedying the problems caused by bad actors should not fall to the taxpayer to solve. More over the fact that currently to repair damages to USFWS resources may require earmarks in the budget to ensure these problems are resolved is doubly unfair in that such budget requirements take resources away from other worthwhile projects that are unrelated to fixing the problems caused by irresponsible actors. It is patently unfair for taxpayers to shoulder the burden of solving the mistakes and negligence of others. The public expects that Refuge resources—and the broad range of activities they support—will be available for future generations. Our bill ensures that persons responsible for harm, not taxpayers, should pay for any injury they cause.

While the Natural Resource Damage Assessment and Restoration program established under the Oil Pollution Act and CERCLA establishes a unique process for the USFWS to seek damages in limited circumstances involving oil spills and or the release of hazardous substances. These laws do not apply to situations when toxics materials and regular solid waste are dumped on or near a refuge that are not formally defined as hazardous substances and the USFWS is not authorized to recover funds to address injury from the responsible party in these situations under existing statute. Additionally, for injuries caused by actions or mechanisms other than a 'spill' of oil or release of a hazardous substance, such as illegal cutting of vegetation, destruction or vandalism of real property and facilities, e.g., kiosks, visitor centers, fire and abandoned debris, the USFWS has no statutory mechanism to recover costs for assessing and restoring the public's resources. In contrast, NPS and NOAA have statutory authority to recover civil damages for these types of injuries, and the funds go to the agencies for assessment and restoration.

USFWS manages 556 National Wildlife Refuges and 38 Wetland Management Districts, covering over 150 million acres, and accounting for 25 percent of public lands and waters managed by the Department of the Interior. The agency is also responsible for 71 National Fish Hatcheries and a National Conservation Training Center, which would also be covered by the proposed legislation. Management of the Refuge System prioritizes wildlife conservation and habitat management, but encourages the American public to enjoy the benefits of these lands. In the organic legislation, the National Wildlife Refuge System Improvement Act of 1997, activities such as hunting, fishing, photography, wildlife observation, environmental education and interpretation were identified as priority public uses on Refuges.

Found in every U.S. State and territory, and within an hour's drive of most metropolitan areas, National Wildlife Refuges: attract approximately 45 million visitors each year; protect clean air and safe drinking water for nearby communities; protect more than 700 bird species, 220 mammals, 250 reptiles and amphibians, and 1,000 fish species; offers hunting on 322 refuges and fishing on 272 refuges; and generates more than $1.7 billion for local economies, creates nearly 27,000 U.S. jobs annually, provides $543 million in employment income, and adds more than $185 million in tax revenue.

The fiscal year 2014 appropriated budget for the Refuge System is approximately $72 million dollars, but it is estimated that the current operations and maintenance, O&M, backlog tops $3 billion dollars. The National Fish Hatchery System has a backlog in excess of $300 million. Because the Service does not have statutory authority to pursue recovery of damages from responsible parties, the cost of replacing or restoring injured Refuge or Hatchery resources typically gets included in the O&M project list, and requires tax-payer funding to fix. This legislation would allow the Service to recover damages directly from the person or persons that harmed the resource, thus removing this additional financial burden from taxpayers.

The legislation is not intended to generate revenue for the Service; instead, it aims to be budget neutral. Any funds collected to compensate for resource injuries will be used to rectify that specific injury without the need for Congressional appropriation. Under this authority, damages would be required to reimburse assessment costs; prevent or minimize resource loss; abate or minimize the risk of loss; monitor ongoing effects, and/or restore, replace, or acquire resources equivalent to those injured or destroyed.

By way of example, NPS has recovered damages on cases ranging from $125.00—$10 million dollars for assessment and restoration of injuries to resources on their lands. However, a direct comparison between USFWS and NPS is of limited value, since the two agencies have dissimilar missions and allow for different activities on their lands. The Refuge and Hatchery systems also manage many more individual land units and twice the acreage of the NPS.

USFWS administers several laws, such as the Migratory Bird Treaty Act, that provide for penalties and fees as part of civil or criminal proceedings. The RPA is a civil authority that would allow the Service to recover compensation in the form of monetary damages for costs associated with assessment and restoration of injured resources. It is intended to make the public whole: it is not meant to be punitive towards the person or persons who caused the injury. As part of the Annual Uniform Crime Report, AUCR, Service Law Enforcement has identified several categories of crimes in which they have prosecuted individuals for criminal violations and received associated fines. These fines are remitted to the U.S. Treasury and do not provide any means to assess injury or recover restoration costs associated with repairing or replacing resources. The Service has used Tort law to recover damages on occasion, but many of our cases do not meet the dollar threshold for pursuing a civil lawsuit by the Department of Justice. As a result, even though cases may be criminally prosecuted, most of them are not pursued as a potential civil claim.

However, if the Service had RPA authority, we could use a civil process to recover costs for assessment and restoration. The AUCR provides many examples of areas where the Service could use the civil authority under RPA in conjunction with other criminal procedures. In 2010, 39 arson offenses were reported on Service lands. Monetary loss to the government resulting from these cases totaled almost $850,000, but neither restoration funds, nor repair of the public's resources resulted from these prosecutions. Similarly, over 2,300 vandalism offenses, totaling $314,000 in monetary loss were documented. Other reported offenses number in the thousands and could lead to recovery of damages for many field stations: These include, illegal off-road use (n=2,234), trespass (n = 8,163), and other natural resource violations (n = 4,628). In these instances, the Service must choose between using tax-payer funded, appropriations to pay for assessing, repairing, replacing or restoring structures, habitat and other resources injured by the responsible party or for other important Refuge needs.

It is time to shed taxpayers' cost burden of repairs and restoration due to damage caused by the unlawful behavior of negligent individuals and give the USFWS the authority it need to collect damages from those responsible to do the work to right what's wrong. I urge my colleagues to support this bill.

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. 2560

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 ''United States Fish and Wildlife Service Resource Protection Act''.

SEC. 2. DEFINITIONS.

In this Act:

(1) DAMAGES.—The term ''damages'' means—

(A) compensation for—

(i)(I) the cost of replacing, restoring, or acquiring the equivalent of a system resource; and

(II) the value of any significant loss of use of a system resource, pending—

(aa) restoration or replacement of the system resource; or

(bb) the acquisition of an equivalent resource; or

(ii) the value of a system resource, if the system resource cannot be replaced or restored; and

(B) the cost of any relevant damage assessment carried out pursuant to section 4(c).

(2) RESPONSE COST.—The term ''response cost'' means the cost of any action carried out by the Secretary—

(A) to prevent, minimize, or abate destruction or loss of, or injury to, a system resource;

(B) to abate or minimize the imminent risk of such destruction, loss, or injury; or

(C) to monitor the ongoing effects of any incident causing such destruction, loss, or injury.

(3) SECRETARY.—The term ''Secretary'' means the Secretary of the Interior.

(4) SYSTEM RESOURCE.—The term ''system resource'' means any living, nonliving, historical, cultural, or archeological resource that is located within the boundaries of—

(A) a unit of the National Wildlife Refuge System;

(B) a unit of the National Fish Hatchery System; or

(C) any other land managed by the United States Fish and Wildlife Service, including any land managed cooperatively with any other Federal or State agency.

SEC. 3. LIABILITY.

(a) IN GENERAL.—Subject to subsection (c), any individual or entity that destroys, causes the loss of, or injures any system resource, or that causes the Secretary to carry out any action to prevent, minimize, or abate destruction or loss of, or injuries or risk to, any system resource, shall be liable to the United States for any response costs or damages resulting from the destruction, loss, or injury.

(b) LIABILITY IN REM.—Any instrumentality (including a vessel, vehicle, aircraft, or other equipment or mechanism) that destroys, causes the loss of, or injures any system resource, or that causes the Secretary to carry out any action to prevent, minimize, or abate destruction or loss of, or injury or risk to, a system resource shall be liable in rem to the United States for any response costs or damages resulting from the destruction, loss, or injury, to the same extent that an individual or entity is liable under subsection (a).

(c) DEFENSES.—An individual or entity shall not be liable under this section, if the individual or entity can establish that—

(1) the destruction or loss of, or injury to, the system resource was caused solely by an act of God or an act of war; or

(2)(A) the individual or entity exercised due care; and

(B) the destruction or loss of, or injury to, the system resource was caused solely by an act or omission of a third party, other than an employee or agent of the individual or entity.

(d) SCOPE.—The liability established by this section shall be in addition to any other liability arising under Federal or State law.

SEC. 4. ACTIONS.

(a) CIVIL ACTIONS FOR RESPONSE COSTS AND DAMAGES.—The Attorney General, on request of the Secretary, may commence a civil action in the United States district court of appropriate jurisdiction against any individual, entity, or instrumentality that may be liable under section 3 for response costs or damages.

(b) ADMINISTRATIVE ACTIONS FOR RESPONSE COSTS AND DAMAGES.—

(1) ACTION BY SECRETARY.—

(A) IN GENERAL.—Subject to paragraph (2), the Secretary, after making a finding described in subparagraph (B), may consider, compromise, and settle a claim for response costs and damages if the claim has not been referred to the Attorney General under subsection (a).

(B) DESCRIPTION OF FINDINGS.—A finding referred to in subparagraph (A) is a finding that—

(i) destruction or loss of, or injury to, a system resource has occurred; or

(ii) such destruction, loss, or injury would occur absent an action by the Secretary to prevent, minimize, or abate the destruction, loss, or injury.

(2) REQUIREMENT.—In any case in which the total amount to be recovered in a civil action under subsection (a) may exceed $500,000 (excluding interest), a claim may be compromised and settled under paragraph (1) only with the prior written approval of the Attorney General.

(c) RESPONSE ACTIONS, ASSESSMENTS OF DAMAGES, AND INJUNCTIVE RELIEF.—

(1) IN GENERAL.—The Secretary may carry out all necessary actions (including making a request to the Attorney General to seek injunctive relief)—

(A) to prevent, minimize, or abate destruction or loss of, or injury to, a system resource; or

(B) to abate or minimize the imminent risk of such destruction, loss, or injury.

(2) ASSESSMENT AND MONITORING.—

(A) IN GENERAL.—The Secretary may assess and monitor the destruction or loss of, or injury to, any system resource for purposes of paragraph (1).

(B) JUDICIAL REVIEW.—Any determination or assessment of damage to a system resource carried out under subparagraph (A) shall be subject to judicial review under subchapter II of chapter 5, and chapter 7, of title 5, United States Code (commonly known as the ''Administrative Procedure Act''), on the basis of the administrative record developed by the Secretary.

SEC. 5. USE OF RECOVERED AMOUNTS.

(a) IN GENERAL.—An amount equal to the total amount of the response costs and damages recovered by the Secretary under this Act and any amounts recovered by the Federal Government under any provision of Federal, State, or local law (including regulations) or otherwise as a result of the destruction or loss of, or injury to, any system resource shall be made available to the Secretary, without further appropriation, for use in accordance with subsection (b).

(b) USE.—The Secretary may use amounts made available under subsection (a) only, in accordance with applicable law—

(1) to reimburse response costs and damage assessments carried out pursuant to this Act by the Secretary or such other Federal agency as the Secretary determines to be appropriate;

(2) to restore, replace, or acquire the equivalent of a system resource that was destroyed, lost, or injured; or

(3) to monitor and study system resources.

SEC. 6. DONATIONS.

(a) IN GENERAL.—In addition to any other authority to accept donations, the Secretary may accept donations of money or services for expenditure or use to meet expected, immediate, or ongoing response costs and damages.

(b) TIMING.—A donation described in subsection (a) may be expended or used at any time after acceptance of the donation, without further action by Congress.

SEC. 7. TRANSFER OF FUNDS FROM NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION FUND.

The matter under the heading ''NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION FUND'' under the heading ''UNITED STATES FISH AND WILDLIFE SERVICE'' of title I of the Department of the Interior and Related Agencies Appropriations Act, 1994 (43 U.S.C. 1474b–1), is amended by striking ''*Provided*, That'' and all that follows through ''activities.'' and inserting the following: ''*Provided*, That notwithstanding any other provision of law, any amounts appropriated or credited during fiscal year 1992 or any fiscal year thereafter may be transferred to any account (including through a payment to any Federal or non-Federal trustee) to carry out a negotiated legal settlement or other legal action for a restoration activity under the Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. 9601 et seq.), the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), the Oil Pollution Act of 1990 (33 U.S.C. 2701 et seq.), the Act of July 27, 1990 (16 U.S.C. 19jj et seq.), or the United States Fish and Wildlife Service Resource Protection Act, or for any damage assessment activity: *Provided further*, That sums provided by any individual or entity before or after the date of enactment of this Act shall remain available until expended and shall not be limited to monetary payments, but may include stocks, bonds, or other personal or real property, which may be retained, liquidated, or otherwise disposed of by the Secretary for the restoration of injured resources or to conduct any new damage assessment activity.''.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 486—EXPRESSING THE SENSE OF THE SENATE THAT PRESIDENT OBAMA SHOULD TAKE IMMEDIATE ACTION TO MITIGATE THE HUMANITARIAN CRISIS ALONG THE INTERNATIONAL BORDER BETWEEN THE UNITED STATES AND MEXICO INVOLVING UNACCOMPANIED MIGRANT CHILDREN AND TO PREVENT FUTURE CRISES

Mr. CORNYN (for himself, Mr. RUBIO, Mr. COATS, Mr. BOOZMAN, and Mr. MCCAIN) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 486

Whereas 1 in 5 children in the United States struggle with hunger;

Whereas research has found that more than 30 percent of low-income families do not have enough food during the summer months;

Whereas the summer food service program for children established under section 13 of the Richard B. Russell National School Lunch Act (42 U.S.C. 1761) exists to ensure that low-income children have access to adequate nutrition when the school year ends;

Whereas the summer food service program is designed to give hungry children a safe place to participate in fun, educational activities and to receive a meal;

Whereas thousands of schools and nonprofit organizations across the country serve as summer food service program sites;

Whereas summer programs are often under-utilized, as only 1 in 6 eligible children participate in the summer food service program, due in part to families being unaware that the summer food service program exists;

Whereas lack of transportation and other barriers often prevent children from accessing the summer food service program sites, especially in rural areas; and

Whereas almost 1 in 3 low-income children live in communities that are not eligible to participate in the summer food service program, thus reducing their ability to participate in the program: Now, therefore, be it

Resolved, That the Senate—

(1) designates July 2014 as ''Summer Meals Awareness Month'';

(2) encourages members of Congress, schools, local businesses, nonprofit institutions, churches, cities, and State governments to assist in efficient use of summer food service program sites by raising awareness of the location and availability of those sites;

(3) encourages members of Congress, schools, local businesses, nonprofit institutions, churches, cities, and State governments to support efforts to increase the participation rate of eligible children who, without the summer food service program for children established under section 13 of the Richard B. Russell National School Lunch Act (42 U.S.C. 1761), may go without meals; and

(4) encourages members of Congress to visit a summer food service program site to see the importance of the program firsthand.

SENATE RESOLUTION 487—EXPRESSING THE SENSE OF THE SENATE THAT ATTORNEY GENERAL ERIC H. HOLDER, JR. SHOULD APPOINT A SPECIAL COUNSEL OR PROSECUTOR TO INVESTIGATE THE TARGETING OF CONSERVATIVE NONPROFIT GROUPS BY THE INTERNAL REVENUE SERVICE

Mr. CRUZ submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 487

Whereas, in February 2010, the Internal Revenue Service (IRS) began targeting conservative nonprofit groups for extra scrutiny in connection with applications for tax-exempt status;

Whereas, on May 14, 2013, the Treasury Inspector General for Tax Administration (TIGTA) issued an audit report entitled, ''Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review'';

Whereas the TIGTA audit report found that from 2010 until 2012, the IRS systematically subjected tax-exempt applicants to extra scrutiny based on inappropriate criteria, including use of the phrases ''Tea Party'', ''Patriots'', and ''9/12'';

Whereas the TIGTA audit report found that the groups selected for extra scrutiny based on inappropriate criteria were subjected without cause to delays lasting years;

Whereas the TIGTA audit report found that the groups selected for extra scrutiny based on inappropriate criteria were subjected to unreasonable and burdensome information requests, including requests for information about donors and political beliefs;

Whereas the Exempt Organizations Division within the Tax-Exempt and Government Entities Division of the IRS has jurisdiction over the processing and determination of tax-exempt applications;

Whereas, on September 15, 2010, Lois G. Lerner, former Director of the Exempt Organizations Division, initiated a project to examine political activity of organizations described in section 501(c)(4) of the Internal Revenue Code of 1986, writing to her colleagues, ''[w]e need to be cautious so it isn't a per se political project'';

Whereas, on February 1, 2011, Lois Lerner wrote that the ''Tea Party matter [was] very dangerous'' and ''[t]his could be the vehicle to go to court on the issue of whether Citizen's [sic] United overturning the ban on corporate spending applies to tax exempt rules'';

Whereas Lois Lerner ordered the Tea Party tax-exempt applications to proceed through a ''multi-tier review'' involving her senior technical advisor and the IRS Office of Chief Counsel;

Whereas Carter Hull, an IRS lawyer and a 48-year veteran of the United States Government, testified that the ''multi-tier review'' was unprecedented in his experience;

Whereas, on June 1, 2011, Holly Paz, Director of Rulings and Agreements within the Exempt Organizations Division, requested the tax-exempt application filed by Crossroads Grassroots Policy Strategies for review by Lois Lerner's senior technical advisor;

Whereas, on March 22, 2012, Commissioner of Internal Revenue Douglas Shulman was specifically asked about the targeting of Tea Party groups applying for tax-exempt status during a hearing before the Committee on Ways and Means of the House of Representatives, to which he replied, ''I can give you assurances . . . [t]here is absolutely no targeting'';

Whereas, on April 26, 2012, Lois Lerner informed the Committee on Oversight and Government Reform of the House of Representatives that information requests were done in ''the ordinary course of the application process'';

Whereas prior to the November 2012 election, the IRS provided 31 applications for tax-exempt status to the investigative website ProPublica, all of which were from conservative groups and 9 of which had not yet been approved by the IRS, in spite of a prohibition under Federal law against public disclosure of application materials until after the application has been approved;

Whereas the IRS determined, by way of informal, internal review, that 75 percent of the applications for designation as an organization described in section 501(c)(4) of the Internal Revenue Code of 1986 that were set aside for further review were filed by conservative-oriented organizations;

Whereas, on January 24, 2013, Lois Lerner wrote, in an email to colleagues, regarding Organizing for Action, a tax-exempt organization formed as an offshoot of the election campaign of President Barack Obama: ''Maybe I can get the DC office job!'';

Whereas, on May 8, 2013, Richard Pilger, Director of the Election Crimes Branch of the Public Integrity Section of the Department of Justice, spoke to Lois Lerner about potential prosecution for false statements about political campaign intervention made by tax-exempt applicants;

Whereas, on May 10, 2013, in response to a pre-arranged question, Lois Lerner apologized for the targeting of conservative tax-exempt applicants by the IRS during a speech at an event organized by the American Bar Association;

Whereas the Committee on Ways and Means of the House of Representatives determined that, of the 298 applications delayed and set aside for additional scrutiny by the IRS, 83 percent were from right-leaning organizations;

Whereas the Committee on Ways and Means of the House of Representatives determined that, as of the May 10, 2013, apology from Lois Lerner, only 45 percent of the right-leaning groups set aside for extra scrutiny had been approved, while 70 percent of left-leaning groups and 100 percent of the groups with ''progressive'' names had been approved;

Whereas the Committee on Ways and Means of the House of Representatives determined that, of the groups that were inappropriately subject to demands to divulge confidential donors, 89 percent were right-leaning;

Whereas, on May 15, 2013, Attorney General Eric H. Holder, Jr. testified before the Committee on the Judiciary of the House of Representatives that the Department of Justice would conduct a ''dispassionate'' investigation into the IRS matter, and ''[t]his will not be about parties . . . this will not be about ideological persuasions . . . anybody who has broken the law will be held accountable'';

Whereas, on May 15, 2013, President Barack Obama called the targeting of conservative tax-exempt applicants by the IRS ''inexcusable'' and promised that he would ''not tolerate this kind of behavior in any agency, but especially in the IRS, given the power that it has and the reach that it has into all of our lives'';

Whereas Barbara Bosserman, a trial attorney at the Department of Justice who in the past several years has contributed nearly $7,000 to the Democratic National Committee and political campaigns of President Obama, is playing a leading role in the investigation by the Department of Justice;

Whereas the Public Integrity Section of the Department of Justice communicated