

Vermonters and strives to help people save money and move toward more renewable sources. Under her leadership, GMP has launched successful initiatives to improve the company's quality of service, through providing low carbon, low cost, and reliable power to Vermonters.

Recently, Mary led Green Mountain Power in becoming the first utility in the world to receive B corporation certification. B corporations use the power of business to solve social and environmental problems. Mary wants Green Mountain Power to not only be the best utility in the world but the best for the world.

Mary is among the very few women who have achieved this level of success in the utility industry. I am grateful for the work she has done for the State of Vermont. She is redefining success in the energy industry, and I congratulate her on receiving the 2014 Power-Gen Woman of the Year Award.

I ask unanimous consent that the Burlington Free Press article "Mary Powell Named Woman of the Year" recognizing Mary for her achievements be printed in the RECORD.

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

[From the Burlington Free Press, Dec. 10, 2014]

**MARY POWELL NAMED WOMAN OF THE YEAR  
POWER GENERATION INDUSTRY GROUP CITES  
HER ADVANCEMENTS, OUTREACH**

The leader of Vermont's largest utility was named woman of the year at her industry's largest trade show this week.

Mary Powell, president and CEO of Green Mountain Power in Colchester, was named Power-Gen 2014 Woman of the Year. Powell was selected because of how she has advanced the power generation industry and for her community involvement.

Powell received the award at the 2014 Power-Gen Woman of the Year Awards Dinner Monday in Florida as part of Power-Gen International, the largest trade show in the world for the power generation industry. She is scheduled to give the keynote address today during the Women in Power Luncheon.

In a statement, Powell called the award an "incredible honor."

"Energy can be transformational in moving customers and society to a more secure and environmentally sound future, and we are determined to lead the way," Powell said. "GMP is partnering with customers to accelerate the pace of change as Vermont's energy company of the future."

Jennifer Runyon, chairwoman of the Women in Power Committee, called Powell a "trailblazer."

"We hope that our award will inspire young women to not only consider careers in the power industry, but also show them that dedication and hard work can lead to brilliant results," Runyon said in a statement.

David Crane, president and CEO of NRG, a large utility with headquarters in Princeton, New Jersey, and Houston, said in a statement that Powell "starts with the heretical notion of giving the modern-day energy consumer what they want—which is affordable, convenient, clean and storm-resistant energy—and then uses her native intelligence, charm and drive to make sure it happens."

GMP said it is collaborating with NRG to make Vermont a "leader" in sustainable energy. Beginning early next year, the partner-

ship will bring "innovative, cost-effective clean energy products and services to Vermont," according to a statement from the Vermont utility.

**TRIBUTE TO GEORGE MARCUS**

Mr. REID. Madam President, I rise today to honor the work of my friend George M. Marcus, an accomplished businessman and philanthropist.

Born in Euboea, Greece, George Marcus and his family immigrated to the San Francisco Bay area in 1945. George was raised in California and attended college at San Francisco State University. After graduating with an economics degree in 1965, George began working in real estate. Always with an emphasis on client satisfaction, analysis, and evaluation, he founded Marcus & Millichap Real Estate Investment Services in 1971. His business acumen and willingness to innovate have spawned a variety of subsidiaries that have expanded his company to include 35 states.

George's successes are not limited to the real estate industry. A noted entrepreneur, Mr. Marcus has been called "a modern day Midas with an uncanny ability to create successful companies" by one news outlet. Indeed, his ventures range from SummerHill Homes, a bay area homebuilder, to a partnership in two enormously popular Greek restaurants: Evvia Estiatorio in Palo Alto and Kokkari Estiatorio in downtown San Francisco.

Mr. Marcus' legacy extends far beyond shareholders and profits into the heart of his own community. He has served on the California State Universities Foundation Board of Governors and the Board of Regents of the University of California. On the board he worked to preserve the financial viability of higher education for residents. He has also supported San Francisco's de Young Museum since its foundation and established San Francisco State University's International Center for the Arts.

Remembering his heritage, George has contributed generously to the Greek-American community and its institutions. In 2008, he was instrumental in organizing the National Hellenic Society to provide resources to promote Hellenic ideals. For his numerous services, he has been awarded the AXION Award, the Ellis Island Medal of Honor, the Elios Cultural Achievement Award, the Patriarch Athenagoras I Humanities Award, and the Aristeio Award of the American Hellenic Council of California.

This past month George was honored by the Greek Orthodox Metropolis of San Francisco with the Theofanis Economidis Award for his work on behalf of the Greek Orthodox Church in the United States. I congratulate George on this much-deserved recognition.

But for all of the awards and accolades from the private and public sectors, George Marcus' greatest accom-

plishment is his family. George and his wife Judy are the proud parents of four children—Mary Jane, John, Demetra, and Alexandria.

In 2011, George gave the commencement address at San Francisco State University. In his remarks he quoted Aristotle, urging the graduates to remember that "excellence is a habit. . . . For your success in whatever you pursue, you must take to heart and be the best you can . . . and don't forget to give back." George Marcus has made excellence his habit at home, in his community and in the corporate world. He has achieved unparalleled success in nearly every walk of life. Yet he has never forgotten to give back. He has never stopped being the best he can.

Today, I, along with the Senate, congratulate him on his well-deserved award from the Greek Orthodox Metropolis of San Francisco, but more importantly, we thank George Marcus for all he has done for the people of this nation.

On a personal note, George Marcus has been my friend for three decades. It is a friendship I will always cherish.

**REGARDING THE EXCISE TAX LEVIED ON LIQUEFIED NATURAL GAS**

Mr. BENNET. Madam President, I ask unanimous consent to engage in a colloquy with my colleagues.

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

Mr. BENNET. Madam President, I rise to discuss an amendment regarding natural gas that was adopted earlier this year by the Senate Finance Committee and was included in the Senate-passed highway bill. I wish it were included in one of the year-end measures this body is passing in the next few days. This is a bipartisan proposal that passed the Senate overwhelmingly and deserves to be enacted before we conclude this Congress.

The measure—a bill we worked on with Senator BURR from North Carolina—would equalize the tax treatment of liquefied natural gas, LNG, and diesel fuel. The federal highway excise tax on both diesel and LNG is set at 24.3 cents per gallon. However, because LNG contains less energy per gallon than diesel fuel, on an energy equivalent basis, LNG effectively pays 170 percent of the diesel tax rate. The current highway excise tax treatment of LNG is a disincentive to investment in new LNG trucks and fueling stations, and should be corrected to encourage capital investments and help diversify transportation fuel choices.

LNG is a transportation fuel used for large trucks and some marine and rail vessels. The fuel has attracted the attention of fleet operators due to its low cost at the pump and reduced environmental impact. LNG produces significantly lower levels of toxic emissions than diesel fuel, including lower levels of carbon dioxide, nitrogen oxide and sulfur dioxide. Using LNG instead of

diesel fuel also reduces pollution from so-called “black carbon,” also known as soot. Black carbon is a major contributor to climate change, second only to carbon dioxide in the amount of heat it traps in the atmosphere once emitted.

This amendment would change the highway excise tax and the Inland Waterways Financing rate on LNG so that the tax is imposed on the energy content of a diesel gallon, known as a diesel gallon equivalent, rather than strictly on a per-gallon basis. LNG has huge potential as a cheaper, cleaner, domestic energy source and we need to ensure our tax system is not putting it at a disadvantage.

Mr. BURR. Madam President, I rise as a cosponsor of the amendment from the Senator from Colorado. This amendment would correct a mistake and level the transportation fuel tax playing field by taxing LNG on an energy equivalent basis rather than a volumetric basis.

It would also put this cleaner and cheaper source of energy on an even playing field with diesel fuel. It would help a new industry get off the ground and become commercially viable simply by leveling the playing field.

When Congress first established the transportation fuel tax on LNG, it was not yet a fuel that had entered the commercial marketplace. There were no LNG trucks on the road. There was no one to educate us on the technical or marketing differences of these two fuels. Now that the LNG market is emerging, however, this unfortunate drafting error has shown its real world consequences.

The current tax system can result in thousands of dollars of additional tax for those who choose to utilize LNG. For example, if a diesel truck travels 100,000 miles at 5 miles per gallon it consumes 20,000 gallons of diesel fuel, however, an identical LNG truck would require 34,000 gallons of LNG to travel the same distance. Both trucks would consume the same amount of energy, measured in BTUs, but the current tax system would result in the LNG truck paying an additional \$3,402 in taxes because of the 14,000 more gallons of liquid fuel consumed.

In addition, although we do not yet have any marine vessels operating in the U.S. on LNG, this too is an emerging market with great potential. High horsepower manufacturers are still developing the engines that will be needed to power vessels on LNG and we do not yet have a marine fuel sales infrastructure, but some ship owners are planning ship conversions or new orders that will allow them to utilize cleaner and cheaper natural gas fuel. We should not be raising a new obstacle for the marine industry by perpetuating this differential tax treatment on marine diesel fuel. Furthermore, there should be no scoring penalty from CBO or Joint Tax when we eventually get around to fixing the tax treatment of LNG versus diesel.

This is a commonsense proposal that allows diesel fuel and LNG to compete in the market fairly, opening doors for companies interested in switching to this environmentally friendly domestic energy source. We really need to find a way to fix this issue so that we can realize the economic and environmental benefits of the increased use of domestic natural gas.

Mr. WYDEN. Madam President, I support the amendment from the Senators from Colorado and North Carolina and I especially want to thank Senator BENNET for his leadership on this issue. I was proud to help them by including it in the highway legislation mentioned by the Senator from Colorado and I regret that the measure is not included in any of the bills we are considering as we wind down this Congress. I would like to commit to working with my colleagues to find an appropriate vehicle for moving this proposal early next year.

Mr. HATCH. Madam President, I was a cosponsor of this amendment to the highway bill in the Finance Committee and understand the importance of equalizing the tax rate between LNG and propane and diesel fuel. Unfortunately, we cannot add this amendment that I support to this time-sensitive legislation. Senator BURR and Senator BENNET, I hope to find an opportunity to include this important provision regarding LNG and propane in legislation next year. This inequitable treatment of LNG and propane deserves a better fate than what exists under current law. I especially want to thank Senator BURR for his tireless efforts on this issue.

#### SUPPORT OF DIVISION M OF THE CONSOLIDATED AND FURTHER CONTINUING APPROPRIATIONS ACT, 2015, THE EXPATRIATE HEALTH COVERAGE CLARIFICATION ACT

Mr. CARPER. Madam President, I ask unanimous consent to engage in a colloquy with my colleague, Senator COONS.

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

Mr. CARPER. Madam President, along with my colleague Senator COONS, I rise today in support of Division M of the Consolidated and Further Continuing Appropriations Act, 2015, the Expatriate Health Coverage Clarification Act. I would also like to clarify the intent of this bipartisan and technical bill, which was necessary to clearly explain how the Affordable Care Act, ACA, should apply to U.S.-issued expatriate health insurance plans and to ensure that U.S. health insurers who provide expatriate health insurance plans encounter the same legal requirements and expectations as foreign expatriate health insurers.

Expatriate health insurance plans are high-quality and comprehensive health insurance plans intended for a globally mobile, highly skilled and

sought-after workforce. Expatriate workers can be found in diverse industries and sectors, including corporations such as airlines and oil and gas exploration companies, nonprofit organizations, foreign aid groups, and contractors in conflict zones supporting or protecting U.S. troops and citizens. Expatriate workers often travel between multiple countries several times within 1 year or live in foreign countries for prolonged periods of time. These expatriate workers and their families typically require and depend on comprehensive health care services and other supporting services in multiple countries in the course of one year. U.S.-issued expatriate plans cover fewer than 500,000 individuals, which primarily include Americans working overseas.

My understanding and intent is that the Expatriate Health Coverage Clarification Act should make only limited and technical modifications to the ACA that apply to U.S. health insurers providing health insurance coverage to “qualified expatriates” as defined by this legislation. These modifications are necessary to ensure that U.S. insurance companies offering expatriate health plans can remain competitive in the global marketplace for these plans, alongside foreign insurers who are not subject to the same ACA requirements. This legislation should not affect current labor or immigration laws or regulations. I have worked hand-in-hand with Senators COONS, TOOMEY, RUBIO, HARKIN, WYDEN, ALEXANDER, HATCH, and a bipartisan group of our House colleagues to ensure that the Expatriate Health Coverage Clarification Act is narrowly written to respect, and leave undisturbed, our existing immigration laws and regulations.

Mr. COONS. Madam President, As Senator CARPER noted, the Expatriate Health Coverage Clarification Act should not reduce the Affordable Care Act’s health insurance coverage protections based on U.S. workers’ immigration status, including those employed with nonimmigrant work visas. We intend that the definition of “qualified expatriate” be closely adhered to in the implementation of this legislation by the administration, the health insurance companies that seek to offer expatriate health plans, and the employers who utilize these plans on behalf of their workers who are transferred or assigned both within or outside the United States.

It is my expectation that expatriate health plan enrollment should remain relatively constant, accounting for the normal ebbs and flows of the demand of and supply for expatriate workers. The provisions of this bill apply to the two Federal laws that it seeks to modify—the Affordable Care Act and the Health Care and Education Reconciliation Act. It is not Congress’s intent to affect other Federal law. As Senator CARPER stated, the legislation would not change existing immigration law or regulations—including those that