

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

govern benefit equivalency between nonimmigrant visa holders and their U.S. counterparts. It is also not Congress's intent to impact or diminish in any way an employee's rights under title VII of the Civil Rights Act or any other antidiscrimination protections or to preempt any relevant State law governing employees' rights.

The Expatriate Health Coverage Clarification Act is a bipartisan, technical clarification of health insurance law, intended to place U.S. expatriate health insurers on equal footing with their foreign counterparts. We look forward to the passage of this bill and are grateful for the bipartisan coalition that has worked so constructively to find a path forward on this issue.

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

Mr. WYDEN. Madam President, I ask unanimous consent that a statement in support of Division M of the Consolidated and Further Continuing Appropriations Act, 2015, the Expatriate Health Coverage Clarification Act be printed in the RECORD.

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

STATEMENT OF SENATORS WYDEN, HATCH, HARKIN, ALEXANDER, SESSIONS, CARPER, TOOMEY, COONS, AND RUBIO IN SUPPORT OF DIVISION M OF THE CONSOLIDATED AND FURTHER CONTINUING APPROPRIATIONS ACT, 2015, THE EXPATRIATE HEALTH COVERAGE CLARIFICATION ACT

The undersigned submit the following Statement for the Record in support of Division M of the Consolidated and Further Continuing Appropriations Act, 2015, the Expatriate Health Coverage Clarification Act, as amended by Senators Carper, Toomey, Coons, and Rubio.

The Expatriate Health Coverage Clarification Act is a bipartisan, technical clarification of health insurance law, intended to place U.S. expatriate health insurers on equal footing with their foreign counterparts. We look forward to the passage of Division M and are grateful for the bipartisan coalition that has worked so constructively to find a path forward.

The purpose of this bipartisan and technical bill is 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. Further, it is important to clarify that the intent of the language regarding the application of section 4980I of the Internal Revenue Code of 1986 to "qualified expatriates" who are "assigned" to work in the United States means that, notwithstanding other provisions in the Expatriate Health Coverage Clarification Act, the excise tax continues to apply in the case of highly skilled qualified expatriates, as defined by this legislation, who are newly assigned to

work within the United States in a specialty occupation and should not apply with respect to qualified expatriates working in the United States with L, E, O, and R visa classifications. Furthermore, this legislation is not intended to expand the universe of eligible employer-sponsored coverage to which section 4980I applies.

The Department of the Treasury will be drafting regulations to implement the portions of Expatriate Health Coverage Clarification Act that fall within its responsibility. It is important to highlight the definition of "qualified expatriates" who are "assigned" to work in the United States because it is the intent of Congress that the Treasury regulation relating to Expatriate Health Coverage Clarification Act, and code section 4980I, in particular be promulgated and implemented in a timely and workable manner.

NOMINATION OF DR. VIVEK MURTHY

Ms. MIKULSKI. Madam President, I urge the Senate to schedule an immediate vote on the nomination of Dr. Vivek Murthy to serve as the next Surgeon General of the United States. One year ago, President Obama nominated Dr. Murthy to serve as our next Surgeon General. Ten months ago, Dr. Murthy's nomination was approved by the Senate Health, Education, Labor, and Pensions, HELP, Committee. Since then, his nomination has stalled. I, along with many of my colleagues, have written to Senate leadership, requesting an immediate floor vote. Yet—here we are—still no vote.

The Surgeon General serves as "America's Doctor." He ensures Americans are receiving the very best scientific information available in order to improve their health and reduce risk of injury or illness. The Surgeon General also oversees the U.S. Public Health Service Commissioned Corps, a group of 7,000 men and women who are uniformed public health professionals working throughout the federal government to protect, promote, and advance our Nation's health. Finally, the Surgeon General is responsible for chairing the National Prevention Council.

The urgent need to have a Surgeon General in place and at-the-ready is never more evident than when we are confronted with a public health crisis, as we are now. Over the past many months, our global community has struggled to respond to the Ebola epidemic plaguing West Africa and threatening communities nationwide. The United States has been rightly focused on dealing with the epidemic at its epicenter in West Africa, protecting our ports of entry, and protecting America's public health. Yet, our response has been hindered because we do not have a confirmed U.S. Surgeon General in place.

Households across our nation were flooded with misinformation and confusion when Ebola was first diagnosed in the United States. If Dr. Murthy had been in place as Surgeon General, he would have been responsible for in-

creasing public understanding about Ebola; providing accurate, important, and timely medical information; and helping to ease fears. As "America's Doctor" he would have provided an additional trusted voice that could have communicated with the public and helped address their concerns. Instead, "America's Doctor" was sitting on the sidelines awaiting a Senate vote on his nomination.

Like so many of us, Dr. Murthy is the son of immigrant parents. He completed his early education in Miami, FL, and attended college at Harvard University where he received a bachelor's degree in biochemical sciences. He went on to receive an MD from the Yale School of Medicine and an MBA in Health Care Management from the Yale School of Management. He completed his residency in Internal Medicine at Brigham and Women's Hospital.

As a physician at Brigham and Women's Hospital, Dr. Murthy has cared for patients with a range of illnesses from diabetes and cardiovascular disease to cancer and infections. As a researcher, he has worked on vaccine development and he has studied the inclusion of women and minorities in clinical trials. As a teacher at Harvard Medical School, he knows what issues face our next generation of doctors. As a public health educator, Dr. Murthy created HIV/AIDS education programs for thousands of young people through an organization he cofounded. He built a rural community health partnership in India to train young women to be health care educators and leaders. As an organizational leader, Dr. Murthy cofounded a national medical organization, Doctors for America, to improve communication between physicians, patients, and policy makers. Finally, as a leader in prevention, he served on the Advisory Group to the National Prevention Council and helped develop the nation's first National Prevention Strategy. I think it is pretty clear that Dr. Murthy has the background and the boots on the ground expertise to serve as our Nation's 19th Surgeon General.

Doubts about his ability to serve as Surgeon General are not the problem holding up his nomination. I fear that policy matters outside the scope of this position are actually to blame. I hope that my colleagues do not let public policy debates unrelated to the position in which he would serve stall his nomination any longer.

Dr. Murthy's nomination has received widespread support from local, State, and national public health organizations including the American Academy of Pediatrics, American Cancer Society, American Diabetes Association, American Heart Association, and American Public Health Association.

It is time to confirm Dr. Murthy as our Nation's 19th Surgeon General. It is time to take "America's Doctor" off the sidelines and put him into the game. Thank you.