

humanistically and demonstrate the qualities of integrity, compassion, altruism, respect, empathy, and service, their patients have better medical outcomes; and

Whereas February 14th would be an appropriate day to designate as National Solidarity Day for Compassionate Patient Care and for health care students and professionals to celebrate by performing humanistic acts of compassion and kindness toward patients, families of patients, and health care colleagues: Now, therefore, be it

*Resolved*, That the Senate—

(1) designates February 14, 2014, as National Solidarity Day for Compassionate Patient Care;

(2) recognizes the importance and value of a respectful relationship between health care professionals and their patients as a means of promoting better health outcomes; and

(3) encourages all health care professionals to be mindful of the important roles in medicine of humanism and compassion, as well as technical expertise.

#### SENATE RESOLUTION 351—REQUIRING THAT LEGISLATION CONSIDERED BY THE SENATE BE CONFINED TO A SINGLE ISSUE

Mr. ENZI (for himself and Mr. BARRASSO) submitted the following resolution; which was referred to the Committee on Rules and Administration:

S. RES. 351

*Resolved*,

##### SECTION 1. SINGLE-ISSUE REQUIREMENT.

(a) POINT OF ORDER.—It shall not be in order in the Senate to consider a bill or resolution that is not confined to a single subject.

(b) SUPERMAJORITY WAIVER AND APPEALS.—

(1) WAIVER.—This section may be waived or suspended in the Senate only by the affirmative vote of two-thirds of the Members, duly chosen and sworn.

(2) APPEALS.—Appeals in the Senate from the decisions of the Chair relating to any provision of this section shall be limited to 30 minutes, to be equally divided between, and controlled by, the appellant and the manager of the bill or joint resolution. An affirmative vote of two-thirds of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under this section.

#### SENATE RESOLUTION 352—COMMEMORATING THE SUCCESS OF TEAM USA IN THE PAST 22 OLYMPIC WINTER GAMES AND SUPPORTING TEAM USA IN THE 2014 OLYMPIC WINTER GAMES AND PARALYMPIC WINTER GAMES

Ms. KLOBUCHAR (for herself, Mr. HATCH, Mr. ISAKSON, Mr. BENNET, and Mrs. MURRAY) submitted the following resolution; which was considered and agreed to:

S. RES. 352

Whereas for over 100 years, the Olympic Movement has built a more peaceful and better world by educating young people through amateur athletics, bringing together athletes from many countries in friendly competition, and forging new relationships bound by friendship, solidarity, and fair play;

Whereas the 2014 Olympic Winter Games will take place in Sochi, Russia from Feb-

ruary 7, 2014, to February 23, 2014, and the 2014 Paralympic Winter Games will take place in Sochi, Russia from March 7, 2014, to March 16, 2014;

Whereas at the 2014 Olympic Winter Games, more than 85 nations will compete in 15 sports disciplines, and Team USA will compete in all 15 sports disciplines;

Whereas at the 2014 Olympic Winter Games, more than 85 nations will compete in 7 sports, and Team USA will compete in all 7 sports;

Whereas 230 Olympians and more than 75 Paralympians will compete on behalf of Team USA in Sochi, Russia;

Whereas Team USA has won 87 gold medals, 95 silver medals, and 72 bronze medals, totaling 254 medals in the past 22 Olympic Winter Games;

Whereas the people of the United States stand united in respect and admiration for the members of the United States Winter Olympic and Winter Paralympic teams and the athletic accomplishments, sportsmanship, and dedication to excellence of the teams;

Whereas the many accomplishments of the United States Winter Olympic and Winter Paralympic teams would not have been possible without the hard work and dedication of many individuals, including individuals on the United States Olympic Committee and the many administrators, coaches, and family members who provided critical support to the athletes;

Whereas the United States takes great pride in the qualities of commitment to excellence, grace under pressure, and good will toward other competitors that the athletes of Team USA exhibit; and

Whereas the Olympic Movement celebrates competition, fair play, and the pursuit of dreams: Now, therefore, be it

*Resolved*, That the Senate—

(1) applauds all athletes and coaches of Team USA and the families of such athletes and coaches who support them;

(2) supports the athletes of Team USA in their endeavors at the 2014 Olympic Winter and Paralympic Winter Games in Sochi, Russia;

(3) thanks all members of the United States Olympic Committee for their unwavering support of the athletes of Team USA; and

(4) supports the goals and ideals of the Olympic Games and the Paralympic Games.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 2719. Mr. PAUL submitted an amendment intended to be proposed by him to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; which was ordered to lie on the table.

SA 2720. Mr. SESSIONS submitted an amendment intended to be proposed to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, supra; which was ordered to lie on the table.

SA 2721. Mr. LEE submitted an amendment intended to be proposed by him to the bill S. 1845, supra; which was ordered to lie on the table.

SA 2722. Mr. SESSIONS (for himself, Mr. LEE, Mr. BOOZMAN, Mr. GRASSLEY, and Mr. VITTER) submitted an amendment intended to be proposed by him to the bill S. 1845, supra; which was ordered to lie on the table.

SA 2723. Mr. COATS submitted an amendment intended to be proposed to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, supra; which was ordered to lie on the table.

SA 2724. Ms. AYOTTE submitted an amendment intended to be proposed by her

to the bill S. 1845, supra; which was ordered to lie on the table.

SA 2725. Ms. AYOTTE submitted an amendment intended to be proposed to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, supra; which was ordered to lie on the table.

SA 2726. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, supra; which was ordered to lie on the table.

SA 2727. Mr. HELLER (for himself, Mr. PORTMAN, Mr. ISAKSON, Mr. HOEVEN, and Ms. AYOTTE) submitted an amendment intended to be proposed to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, supra; which was ordered to lie on the table.

SA 2728. Mrs. SHAHEEN submitted an amendment intended to be proposed to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, supra; which was ordered to lie on the table.

SA 2729. Mr. REID (for Mr. ROCKEFELLER (for himself, Mr. BEGICH, Mr. THUNE, and Mr. BENNET)) proposed an amendment to the resolution S. Res. 289, expressing the sense of the Senate that ambush marketing adversely affects the United States Olympic and Paralympic teams.

SA 2730. Mr. REID (for Mr. ROCKEFELLER (for himself, Mr. BEGICH, Mr. THUNE, and Mr. BENNET)) proposed an amendment to the resolution S. Res. 289, supra.

SA 2731. Mr. REID (for Mr. ROCKEFELLER (for himself, Mr. BEGICH, Mr. THUNE, and Mr. BENNET)) proposed an amendment to the resolution S. Res. 289, supra.

#### TEXT OF AMENDMENTS

SA 2719. Mr. PAUL submitted an amendment intended to be proposed by him to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

##### SEC. \_\_\_\_\_. PERMANENT REPATRIATION OF FOREIGN EARNINGS TO THE UNITED STATES.

(a) REPATRIATION SUBJECT TO 5 PERCENT TAX RATE.—Subsection (a)(1) of section 965 of the Internal Revenue Code of 1986 is amended by striking “85 percent” and inserting “85.7 percent”.

(b) PERMANENT EXTENSION TO ELECT REPATRIATION.—Subsection (f) of section 965 of the Internal Revenue Code of 1986 is amended to read as follows:

“(f) ELECTION.—The taxpayer may elect to apply this section to any taxable year only if made on or before the due date (including extensions) for filing the return of tax for such taxable year.”.

(c) REPATRIATION INCLUDES CURRENT AND ACCUMULATED FOREIGN EARNINGS.—

(1) IN GENERAL.—Paragraph (1) of section 965(b) of the Internal Revenue Code of 1986 is amended to read as follows:

“(1) IN GENERAL.—The amount of dividends taken into account under subsection (a) shall not exceed the sum of the current and accumulated earnings and profits described in section 959(c)(3) for the year a deduction is claimed under subsection (a), without diminution by reason of any distributions made during the election year, for all controlled foreign corporations of the United States shareholder.”.

(2) CONFORMING AMENDMENTS.—

(A) Section 965(b) of such Code is amended by striking paragraphs (2) and (4) and by designating paragraph (3) as paragraph (2).

(B) Section 965(c) of such Code is amended by striking paragraphs (1) and (2) and by redesignating paragraphs (3), (4), and (5) as paragraphs (1), (2), and (3), respectively.

(C) Paragraph (3) of section 965(c) of such Code, as redesignated by subparagraph (B), is amended to read as follows:

“(3) CONTROLLED GROUPS.—All United States shareholders which are members of an affiliated group filing a consolidated return under section 1501 shall be treated as one United States shareholder.”.

(d) CLERICAL AMENDMENTS.—

(1) The heading for section 965 of the Internal Revenue Code of 1986 is amended by striking “TEMPORARY”.

(2) The table of sections for subpart F of part III of subchapter N of chapter 1 of such Code is amended by striking “Temporary dividends” and inserting “Dividends”.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after the date of the enactment of this Act.

**SA 2720.** Mr. SESSIONS submitted an amendment intended to be proposed to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; which was ordered to lie on the table; as follows:

On page 13 of the amendment, add after line 6 the following:

**SEC. 9. REPEAL OF ANNUAL ADJUSTMENT OF RETIRED PAY AND RETAINER PAY AMOUNTS FOR RETIRED MEMBERS OF THE ARMED FORCES UNDER AGE 62.**

(a) REPEALS.—

(1) ADJUSTMENT OF RETIREMENT PAY.—Section 403 of the Bipartisan Budget Act of 2013 is repealed as of the date of the enactment of such Act.

(2) CONFORMING AMENDMENT.—Title X of the Department of Defense Appropriations Act, 2014 (division C of Public Law 113-76) is hereby repealed.

(b) SOCIAL SECURITY NUMBER REQUIRED TO CLAIM THE REFUNDABLE PORTION OF THE CHILD TAX CREDIT.—

(1) IN GENERAL.—Subsection (d) of section 24 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(5) IDENTIFICATION REQUIREMENT WITH RESPECT TO TAXPAYER.—

“(A) IN GENERAL.—Paragraph (1) shall not apply to any taxpayer for any taxable year unless the taxpayer includes the taxpayer’s Social Security number on the return of tax for such taxable year.

“(B) JOINT RETURNS.—In the case of a joint return, the requirement of subparagraph (A) shall be treated as met if the Social Security number of either spouse is included on such return.

“(C) LIMITATION.—Subparagraph (A) shall not apply to the extent the tentative minimum tax (as defined in section 55(b)(1)(A)) exceeds the credit allowed under section 32.”.

(2) OMISSION TREATED AS MATHEMATICAL OR CLERICAL ERROR.—Subparagraph (I) of section 6213(g)(2) of such Code is amended to read as follows:

“(I) an omission of a correct Social Security number required under section 24(d)(5) (relating to refundable portion of child tax credit), or a correct TIN under section 24(e) (relating to child tax credit), to be included on a return.”.

(3) CONFORMING AMENDMENT.—Subsection (e) of section 24 of such Code is amended by inserting “WITH RESPECT TO QUALIFYING CHILDREN” after “IDENTIFICATION REQUIREMENT” in the heading thereof.

(4) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after the date of the enactment of this Act.

**SA 2721.** Mr. LEE submitted an amendment intended to be proposed by him to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; which was ordered to lie on the table; as follows:

At the end add the following:

**SEC. \_\_\_\_ . ENDING UNEMPLOYMENT PAYMENTS TO INDIVIDUALS RECEIVING FEDERAL DISABILITY PAYMENTS.**

(a) PROHIBITION.—Notwithstanding any other provision of law, no Federal funds may be used to make payments of unemployment compensation (including such compensation under the Federal-State Extended Compensation Act of 1970 and the emergency unemployment compensation program under title IV of the Supplemental Appropriations Act, 2008) for a week to an individual who is receiving disability payments for such week under section 223 of the Social Security Act (42 U.S.C. 423).

(b) COMPLIANCE.—Unemployment Insurance applications shall include a form or procedure for an individual applicant to certify that the individual is not receiving disability payments under such section 223.

(c) AUDITS.—The certifications required by subsection (b) shall be auditable by the Social Security Administration, the U.S. Department of Labor, or the U.S. Government Accountability Office.

(d) STATUS OF APPLICANTS.—It is the duty of the states to verify the residency, employment, legal, and disability payment status of applicants for Unemployment Insurance and no Federal funds may be expended for purposes of determining an individual’s eligibility under this Act.

(e) EFFECTIVE DATE.—The prohibition under subsection (a) shall apply to weeks of unemployment beginning on or after the date of the enactment of this Act.

**SA 2722.** Mr. SESSIONS (for himself, Mr. LEE, Mr. BOOZMAN, Mr. GRASSLEY, and Mr. VITTER) submitted an amendment intended to be proposed by him to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. \_\_\_\_ . ACCOUNTABILITY THROUGH ELECTRONIC VERIFICATION.**

(a) SHORT TITLE.—This section may be cited as the “Accountability Through Electronic Verification Act”.

(b) PERMANENT REAUTHORIZATION.—Section 401(b) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (division C of Public Law 104-208; 8 U.S.C. 1324a note) is amended by striking “Unless the Congress otherwise provides, the Secretary of Homeland Security shall terminate a pilot program on September 30, 2015.”.

(c) MANDATORY USE OF E-VERIFY.—Section 402 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) is amended—

(1) in subsection (e)—

(A) in paragraph (1)—

(i) by amending subparagraph (A) to read as follows:

“(A) EXECUTIVE DEPARTMENTS AND AGENCIES.—Each department and agency of the Federal Government shall participate in E-Verify by complying with the terms and conditions set forth in this section.”; and

(ii) in subparagraph (B), by striking “, that conducts hiring in a State” and all that follows and inserting “shall participate in E-Verify by complying with the terms and conditions set forth in this section.”;

(B) by redesignating paragraphs (2) and (3) as paragraphs (4) and (5), respectively; and

(C) by inserting after paragraph (1) the following:

“(2) UNITED STATES CONTRACTORS.—Any person, employer, or other entity that enters into a contract with the Federal Government shall participate in E-Verify by complying with the terms and conditions set forth in this section.

“(3) DESIGNATION OF CRITICAL EMPLOYERS.—Not later than 7 days after the date of the enactment of the Accountability Through Electronic Verification Act, the Secretary of Homeland Security shall—

“(A) conduct an assessment of employers that are critical to the homeland security or national security needs of the United States;

“(B) designate and publish a list of employers and classes of employers that are deemed to be critical pursuant to the assessment conducted under subparagraph (A); and

“(C) require that critical employers designated pursuant to subparagraph (B) participate in E-Verify by complying with the terms and conditions set forth in this section not later than 30 days after the Secretary makes such designation.”;

(2) by redesignating subsection (f) as subsection (g); and

(3) by inserting after subsection (e) the following:

“(f) MANDATORY PARTICIPATION IN E-VERIFY.—

“(1) IN GENERAL.—Subject to paragraphs (2) and (3), all employers in the United States shall participate in E-Verify, with respect to all employees recruited, referred, or hired by such employer on or after the date that is 1 year after the date of the enactment of the Accountability Through Electronic Verification Act.

“(2) USE OF CONTRACT LABOR.—Any employer who uses a contract, subcontract, or exchange to obtain the labor of an individual in the United States shall certify in such contract, subcontract, or exchange that the employer uses E-Verify. If such certification is not included in a contract, subcontract, or exchange, the employer shall be deemed to have violated paragraph (1).

“(3) INTERIM MANDATORY PARTICIPATION.—

“(A) IN GENERAL.—Before the date set forth in paragraph (1), the Secretary of Homeland Security shall require any employer or class of employers to participate in E-Verify, with respect to all employees recruited, referred, or hired by such employer if the Secretary has reasonable cause to believe that the employer is or has been engaged in a material violation of section 274A of the Immigration and Nationality Act (8 U.S.C. 1324a).

“(B) NOTIFICATION.—Not later than 14 days before an employer or class of employers is required to begin participating in E-Verify pursuant to subparagraph (A), the Secretary shall provide such employer or class of employers with—

“(i) written notification of such requirement; and

“(ii) appropriate training materials to facilitate compliance with such requirement.”.

(d) CONSEQUENCES OF FAILURE TO PARTICIPATE.—

(1) IN GENERAL.—Section 402(e)(5) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note), as redesignated by subsection (c)(1)(B), is amended to read as follows:

“(5) CONSEQUENCES OF FAILURE TO PARTICIPATE.—If a person or other entity that is required to participate in E-Verify fails to

comply with the requirements under this title with respect to an individual—

“(A) such failure shall be treated as a violation of section 274A(a)(1)(B) with respect to such individual; and

“(B) a rebuttable presumption is created that the person or entity has violated section 274A(a)(1)(A).”.

(2) **PENALTIES.**—Section 274A of the Immigration and Nationality Act (8 U.S.C. 1324a) is amended—

(A) in subsection (e)—

(i) in paragraph (4)—

(I) in subparagraph (A), in the matter preceding clause (i), by inserting “, subject to paragraph (10),” after “in an amount”;

(II) in subparagraph (A)(i), by striking “not less than \$250 and not more than \$2,000” and inserting “not less than \$2,500 and not more than \$5,000”;

(III) in subparagraph (A)(ii), by striking “not less than \$2,000 and not more than \$5,000” and inserting “not less than \$5,000 and not more than \$10,000”;

(IV) in subparagraph (A)(iii), by striking “not less than \$3,000 and not more than \$10,000” and inserting “not less than \$10,000 and not more than \$25,000”;

(V) by amending subparagraph (B) to read as follows:

“(B) may require the person or entity to take such other remedial action as is appropriate.”;

(ii) in paragraph (5)—

(I) by inserting “, subject to paragraphs (10) through (12),” after “in an amount”;

(II) by striking “\$100” and inserting “\$1,000”;

(III) by striking “\$1,000” and inserting “\$25,000”;

(IV) by striking “the size of the business of the employer being charged, the good faith of the employer” and inserting “the good faith of the employer being charged”; and

(V) by adding at the end the following: “Failure by a person or entity to utilize the employment eligibility verification system as required by law, or providing information to the system that the person or entity knows or reasonably believes to be false, shall be treated as a violation of subsection (a)(1)(A).”; and

(iii) by adding at the end the following:

“(10) **EXEMPTION FROM PENALTY.**—In the case of imposition of a civil penalty under paragraph (4)(A) with respect to a violation of subsection (a)(1)(A) or (a)(2) for hiring or continuation of employment or recruitment or referral by person or entity and in the case of imposition of a civil penalty under paragraph (5) for a violation of subsection (a)(1)(B) for hiring or recruitment or referral by a person or entity, the penalty otherwise imposed may be waived or reduced if the violator establishes that the violator acted in good faith.

“(11) **AUTHORITY TO DEBAR EMPLOYERS FOR CERTAIN VIOLATIONS.**—

“(A) **IN GENERAL.**—If a person or entity is determined by the Secretary of Homeland Security to be a repeat violator of paragraph (1)(A) or (2) of subsection (a), or is convicted of a crime under this section, such person or entity may be considered for debarment from the receipt of Federal contracts, grants, or cooperative agreements in accordance with the debarment standards and pursuant to the debarment procedures set forth in the Federal Acquisition Regulation.

“(B) **DOES NOT HAVE CONTRACT, GRANT, AGREEMENT.**—If the Secretary of Homeland Security or the Attorney General wishes to have a person or entity considered for debarment in accordance with this paragraph, and such a person or entity does not hold a Federal contract, grant or cooperative agreement, the Secretary or Attorney General shall refer the matter to the Administrator

of General Services to determine whether to list the person or entity on the List of Parties Excluded from Federal Procurement, and if so, for what duration and under what scope.

“(C) **HAS CONTRACT, GRANT, AGREEMENT.**—If the Secretary of Homeland Security or the Attorney General wishes to have a person or entity considered for debarment in accordance with this paragraph, and such person or entity holds a Federal contract, grant or cooperative agreement, the Secretary or Attorney General shall advise all agencies or departments holding a contract, grant, or cooperative agreement with the person or entity of the Government's interest in having the person or entity considered for debarment, and after soliciting and considering the views of all such agencies and departments, the Secretary or Attorney General may waive the operation of this paragraph or refer the matter to any appropriate lead agency to determine whether to list the person or entity on the List of Parties Excluded from Federal Procurement, and if so, for what duration and under what scope.

“(D) **REVIEW.**—Any decision to debar a person or entity under in accordance with this paragraph shall be reviewable pursuant to part 9.4 of the Federal Acquisition Regulation.”; and

(B) in subsection (f)—

(i) by amending paragraph (1) to read as follows:

“(1) **CRIMINAL PENALTY.**—Any person or entity which engages in a pattern or practice of violations of subsection (a)(1) or (2) shall be fined not more than \$15,000 for each unauthorized alien with respect to which such a violation occurs, imprisoned for not less than 1 year and not more than 10 years, or both, notwithstanding the provisions of any other Federal law relating to fine levels.”; and

(ii) in paragraph (2), by striking “Attorney General” each place it appears and inserting “Secretary of Homeland Security”.

(e) **PREEMPTION; LIABILITY.**—Section 402 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note), as amended by this section, is further amended by adding at the end the following:

“(h) **LIMITATION ON STATE AUTHORITY.**—

“(1) **PREEMPTION.**—A State or local government may not prohibit a person or other entity from verifying the employment authorization of new hires or current employees through E-Verify.

“(2) **LIABILITY.**—A person or other entity that participates in E-Verify may not be held liable under any Federal, State, or local law for any employment-related action taken with respect to the wrongful termination of an individual in good faith reliance on information provided through E-Verify.”.

(f) **EXPANDED USE OF E-VERIFY.**—Section 403(a)(3)(A) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) is amended to read as follows:

“(A) **IN GENERAL.**—

“(i) **BEFORE HIRING.**—The person or other entity may verify the employment eligibility of an individual through E-Verify before the individual is hired, recruited, or referred if the individual consents to such verification. If an employer receives a tentative nonconfirmation for an individual, the employer shall comply with procedures prescribed by the Secretary, including—

“(I) providing the individual employees with private, written notification of the finding and written referral instructions;

“(II) allowing the individual to contest the finding; and

“(III) not taking adverse action against the individual if the individual chooses to contest the finding.

“(ii) **AFTER EMPLOYMENT OFFER.**—The person or other entity shall verify the employment eligibility of an individual through E-Verify not later than 3 days after the date of the hiring, recruitment, or referral, as the case may be.

“(iii) **EXISTING EMPLOYEES.**—Not later than 3 years after the date of the enactment of the Accountability Through Electronic Verification Act, the Secretary shall require all employers to use E-Verify to verify the identity and employment eligibility of any individual who has not been previously verified by the employer through E-Verify.”.

(g) **REVERIFICATION.**—Section 403(a) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) is amended by adding at the end the following:

“(5) **REVERIFICATION.**—Each person or other entity participating in E-Verify shall use the E-Verify confirmation system to reverify the work authorization of any individual not later than 3 days after the date on which such individual's employment authorization is scheduled to expire (as indicated by the Secretary or the documents provided to the employer pursuant to section 274A(b) of the Immigration and Nationality Act (8 U.S.C. 1324a(b))), in accordance with the procedures set forth in this subsection and section 402.”.

(h) **HOLDING EMPLOYERS ACCOUNTABLE.**—

(1) **CONSEQUENCES OF NONCONFIRMATION.**—Section 403(a)(4)(C) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) is amended to read as follows:

“(C) **CONSEQUENCES OF NONCONFIRMATION.**—

“(i) **TERMINATION AND NOTIFICATION.**—If the person or other entity receives a final nonconfirmation regarding an individual, the employer shall immediately—

“(I) terminate the employment, recruitment, or referral of the individual; and

“(II) submit to the Secretary any information relating to the individual that the Secretary determines would assist the Secretary in enforcing or administering United States immigration laws.

“(ii) **CONSEQUENCE OF CONTINUED EMPLOYMENT.**—If the person or other entity continues to employ, recruit, or refer the individual after receiving final nonconfirmation, a rebuttable presumption is created that the employer has violated section 274A of the Immigration and Nationality Act (8 U.S.C. 1324a).”.

(2) **INTERAGENCY NONCONFIRMATION REPORT.**—Section 405 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) is amended by adding at the end the following:

“(c) **INTERAGENCY NONCONFIRMATION REPORT.**—

“(1) **IN GENERAL.**—The Director of U.S. Citizenship and Immigration Services shall submit a weekly report to the Assistant Secretary of Immigration and Customs Enforcement that includes, for each individual who receives final nonconfirmation through E-Verify—

“(A) the name of such individual;

“(B) his or her Social Security number or alien file number;

“(C) the name and contact information for his or her current employer; and

“(D) any other critical information that the Assistant Secretary determines to be appropriate.

“(2) **USE OF WEEKLY REPORT.**—The Secretary of Homeland Security shall use information provided under paragraph (1) to enforce compliance of the United States immigration laws.”.

(i) **INFORMATION SHARING.**—The Commissioner of Social Security, the Secretary of Homeland Security, and the Secretary of the Treasury shall jointly establish a program to share information among such agencies that may or could lead to the identification of unauthorized aliens (as defined in section 274A(h)(3) of the Immigration and Nationality Act), including any no-match letter and any information in the earnings suspense file.

(j) **FORM I-9 PROCESS.**—Not later than 9 months after date of the enactment of this Act, the Secretary of Homeland Security shall submit a report to Congress that contains recommendations for—

(1) modifying and simplifying the process by which employers are required to complete and retain a Form I-9 for each employee pursuant to section 274A of the Immigration and Nationality Act (8 U.S.C. 1324a); and

(2) eliminating the process described in paragraph (1).

(k) **ALGORITHM.**—Section 404(d) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) is amended to read as follows:

“(d) **DESIGN AND OPERATION OF SYSTEM.**—E-Verify shall be designed and operated—

“(1) to maximize its reliability and ease of use by employers;

“(2) to insulate and protect the privacy and security of the underlying information;

“(3) to maintain appropriate administrative, technical, and physical safeguards to prevent unauthorized disclosure of personal information;

“(4) to respond accurately to all inquiries made by employers on whether individuals are authorized to be employed;

“(5) to register any times when E-Verify is unable to receive inquiries;

“(6) to allow for auditing use of the system to detect fraud and identify theft;

“(7) to preserve the security of the information in all of the system by—

“(A) developing and using algorithms to detect potential identity theft, such as multiple uses of the same identifying information or documents;

“(B) developing and using algorithms to detect misuse of the system by employers and employees;

“(C) developing capabilities to detect anomalies in the use of the system that may indicate potential fraud or misuse of the system; and

“(D) auditing documents and information submitted by potential employees to employers, including authority to conduct interviews with employers and employees;

“(8) to confirm identity and work authorization through verification of records maintained by the Secretary, other Federal departments, States, the Commonwealth of the Northern Mariana Islands, or an outlying possession of the United States, as determined necessary by the Secretary, including—

“(A) records maintained by the Social Security Administration;

“(B) birth and death records maintained by vital statistics agencies of any State or other jurisdiction in the United States;

“(C) passport and visa records (including photographs) maintained by the Department of State; and

“(D) State driver's license or identity card information (including photographs) maintained by State department of motor vehicles;

“(9) to electronically confirm the issuance of the employment authorization or identity document; and

“(10) to display the digital photograph that the issuer placed on the document so that the employer can compare the photograph displayed to the photograph on the docu-

ment presented by the employee or, in exceptional cases, if a photograph is not available from the issuer, to provide for a temporary alternative procedure, specified by the Secretary, for confirming the authenticity of the document.”

(l) **IDENTITY THEFT.**—Section 1028 of title 18, United States Code, is amended—

(1) in subsection (a)(7), by striking “of another person” and inserting “that is not his or her own”; and

(2) in subsection (b)(3)—

(A) in subparagraph (B), by striking “or” at the end;

(B) in subparagraph (C), by adding “or” at the end; and

(C) by adding at the end the following:

“(D) to facilitate or assist in harboring or hiring unauthorized workers in violation of section 274, 274A, or 274C of the Immigration and Nationality Act (8 U.S.C. 1324, 1324a, and 1324c).”

(m) **SMALL BUSINESS DEMONSTRATION PROGRAM.**—Section 403 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) is amended—

(1) by redesignating subsection (d) as subsection (e); and

(2) by inserting after subsection (c) the following:

“(d) **SMALL BUSINESS DEMONSTRATION PROGRAM.**—Not later than 9 months after the date of the enactment of the Accountability Through Electronic Verification Act, the Director of U.S. Citizenship and Immigration Services shall establish a demonstration program that assists small businesses in rural areas or areas without internet capabilities to verify the employment eligibility of newly hired employees solely through the use of publicly accessible internet terminals.”

**SA 2723.** Mr. COATS submitted an amendment intended to be proposed to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. \_\_\_\_ . REQUIREMENT THAT INDIVIDUALS RECEIVING EMERGENCY UNEMPLOYMENT COMPENSATION BE ACTIVELY ENGAGED IN A SYSTEMATIC AND SUSTAINED EFFORT TO OBTAIN SUITABLE WORK.**

(a) **IN GENERAL.**—Subsection (h) of section 4001 of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) is amended to read as follows:

“(h) **ACTIVELY SEEKING WORK.**—

“(1) **IN GENERAL.**—For purposes of subsection (b)(4), payment of emergency unemployment compensation shall not be made to any individual for any week of unemployment—

“(A) during which the individual fails to accept any offer of suitable work (as defined in paragraph (3)) or fails to apply for any suitable work to which the individual was referred by the State agency; or

“(B) during which the individual fails to actively engage in seeking work, unless such individual is not actively engaged in seeking work because such individual is, as determined in accordance with State law—

“(i) before any court of the United States or any State pursuant to a lawfully issued summons to appear for jury duty (as such term may be defined by the Secretary); or

“(ii) hospitalized for treatment of an emergency or a life-threatening condition (as such term may be defined by the Secretary), if such exemptions in clauses (i) and (ii) apply to recipients of regular benefits, and

the State chooses to apply such exemptions for recipients of emergency unemployment benefits.

“(2) **PERIOD OF INELIGIBILITY.**—If any individual is ineligible for emergency unemployment compensation for any week by reason of a failure described in subparagraph (A) or (B) of paragraph (1), the individual shall be ineligible to receive emergency unemployment compensation for any week which begins during a period which—

“(A) begins with the week following the week in which such failure occurs; and

“(B) does not end until such individual has been employed during at least 4 weeks which begin after such failure and the total of the remuneration earned by the individual for being so employed is not less than the product of 4 multiplied by the individual's average weekly benefit amount for the individual's benefit year.

“(3) **SUITABLE WORK.**—For purposes of this subsection, the term ‘suitable work’ means, with respect to any individual, any work which is within such individual's capabilities, except that, if the individual furnishes evidence satisfactory to the State agency that such individual's prospects for obtaining work in his customary occupation within a reasonably short period are good, the determination of whether any work is suitable work with respect to such individual shall be made in accordance with the applicable State law.

“(4) **EXCEPTION.**—Extended compensation shall not be denied under subparagraph (A) of paragraph (1) to any individual for any week by reason of a failure to accept an offer of, or apply for, suitable work—

“(A) if the gross average weekly remuneration payable to such individual for the position does not exceed the sum of—

“(i) the individual's average weekly benefit amount for his benefit year, plus

“(ii) the amount (if any) of supplemental unemployment compensation benefits (as defined in section 501(c)(17)(D) of the Internal Revenue Code of 1986) payable to such individual for such week;

“(B) if the position was not offered to such individual in writing and was not listed with the State employment service;

“(C) if such failure would not result in a denial of compensation under the provisions of the applicable State law to the extent that such provisions are not inconsistent with the provisions of paragraphs (3) and (5); or

“(D) if the position pays wages less than the higher of—

“(i) the minimum wage provided by section 6(a)(1) of the Fair Labor Standards Act of 1938, without regard to any exemption; or

“(ii) any applicable State or local minimum wage.

“(5) **ACTIVELY ENGAGED IN SEEKING WORK.**—For purposes of this subsection, an individual shall be treated as actively engaged in seeking work during any week if—

“(A) the individual has engaged in a systematic and sustained effort to obtain work during such week, and

“(B) the individual provides tangible evidence to the State agency that he has engaged in such an effort during such week.

“(6) **REFERRAL.**—The State agency shall provide for referring applicants for emergency unemployment benefits to any suitable work to which paragraph (4) would not apply.”

(b) **EFFECTIVE DATE.**—The amendments made by this section shall take effect on the date of the enactment of this Act.

**SA 2724.** Ms. AYOTTE submitted an amendment intended to be proposed by her to the bill S. 1845, to provide for

the extension of certain unemployment benefits, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. \_\_\_\_ . REPEAL OF REDUCTIONS MADE BY BIPARTISAN BUDGET ACT OF 2013.**

(a) REPEALS.—

(1) ADJUSTMENT OF RETIREMENT PAY.—Section 403 of the Bipartisan Budget Act of 2013 is repealed as of the date of the enactment of such Act.

(2) CONFORMING AMENDMENT.—Title X of the Department of Defense Appropriations Act, 2014 (division C of Public Law 113-76) is hereby repealed.

(b) SOCIAL SECURITY NUMBER REQUIRED TO CLAIM THE REFUNDABLE PORTION OF THE CHILD TAX CREDIT.—

(1) IN GENERAL.—Subsection (e) of section 24 of the Internal Revenue Code of 1986 is amended to read as follows:

“(e) IDENTIFICATION REQUIREMENT WITH RESPECT TO QUALIFYING CHILDREN.—

“(1) IN GENERAL.—Subject to paragraph (2), no credit shall be allowed under this section to a taxpayer with respect to any qualifying child unless the taxpayer includes the name and taxpayer identification number of such qualifying child on the return of tax for the taxable year.

“(2) REFUNDABLE PORTION.—Subsection (d)(1) shall not apply to any taxpayer with respect to any qualifying child unless the taxpayer includes the name and social security number of such qualifying child on the return of tax for the taxable year.”.

(2) OMISSION TREATED AS MATHEMATICAL OR CLERICAL ERROR.—Subparagraph (I) of section 6213(g)(2) of the Internal Revenue Code of 1986 is amended to read as follows:

“(I) an omission of a correct TIN under section 24(e)(1) (relating to child tax credit) or a correct Social Security number required under section 24(e)(2) (relating to refundable portion of child tax credit), to be included on a return.”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after the date of the enactment of this Act.

**SA 2725.** Ms. AYOTTE submitted an amendment intended to be proposed to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place in the amendment, insert the following:

**SEC. \_\_\_\_ . REPEAL OF REDUCTIONS MADE BY BIPARTISAN BUDGET ACT OF 2013.**

(a) REPEALS.—

(1) ADJUSTMENT OF RETIREMENT PAY.—Section 403 of the Bipartisan Budget Act of 2013 is repealed as of the date of the enactment of such Act.

(2) CONFORMING AMENDMENT.—Title X of the Department of Defense Appropriations Act, 2014 (division C of Public Law 113-76) is hereby repealed.

(b) SOCIAL SECURITY NUMBER REQUIRED TO CLAIM THE REFUNDABLE PORTION OF THE CHILD TAX CREDIT.—

(1) IN GENERAL.—Subsection (e) of section 24 of the Internal Revenue Code of 1986 is amended to read as follows:

“(e) IDENTIFICATION REQUIREMENT WITH RESPECT TO QUALIFYING CHILDREN.—

“(1) IN GENERAL.—Subject to paragraph (2), no credit shall be allowed under this section to a taxpayer with respect to any qualifying child unless the taxpayer includes the name

and taxpayer identification number of such qualifying child on the return of tax for the taxable year.

“(2) REFUNDABLE PORTION.—Subsection (d)(1) shall not apply to any taxpayer with respect to any qualifying child unless the taxpayer includes the name and social security number of such qualifying child on the return of tax for the taxable year.”.

(2) OMISSION TREATED AS MATHEMATICAL OR CLERICAL ERROR.—Subparagraph (I) of section 6213(g)(2) of the Internal Revenue Code of 1986 is amended to read as follows:

“(I) an omission of a correct TIN under section 24(e)(1) (relating to child tax credit) or a correct Social Security number required under section 24(e)(2) (relating to refundable portion of child tax credit), to be included on a return.”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after the date of the enactment of this Act.

**SA 2726.** Mr. COBURN submitted an amendment intended to be proposed to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the matter proposed to be inserted, insert the following:

**SEC. \_\_\_\_ . PROHIBITING FEDERAL PAYMENTS TO STATES FOR UNEMPLOYMENT COMPENSATION ADMINISTRATION WITH RESPECT TO COSTS FOR OFFICE FURNISHINGS AND MURALS, PORTRAITS, AND OTHER ARTWORK.**

(a) IN GENERAL.—Section 302 of the Social Security Act (42 U.S.C. 501) is amended by adding at the end the following new subsection:

“(d) No portion of the cost of office furnishings or murals, portraits, or other artwork shall be treated as being a cost for the proper and efficient administration of the State unemployment compensation law.”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to costs incurred on or after the date of the enactment of this Act.

**SA 2727.** Mr. HELLER (for himself, Mr. PORTMAN, Mr. ISAKSON, Mr. HOEVEN, and Ms. AYOTTE) submitted an amendment intended to be proposed to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; which was ordered to lie on the table; as follows:

In lieu of the matter proposed to be inserted, insert the following:

**1. SHORT TITLE; TABLE OF CONTENTS.**

(a) SHORT TITLE.—This Act may be cited as the “Emergency Unemployment Compensation Extension Act of 2014”.

(b) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

Sec. 1. Short title; table of contents.

Sec. 2. Extension and modification of emergency unemployment compensation program.

Sec. 3. Temporary extension of extended benefit provisions.

Sec. 4. Extension of funding for reemployment services and reemployment and eligibility assessment activities.

Sec. 5. Additional extended unemployment benefits under the Railroad Unemployment Insurance Act.

Sec. 6. Flexibility for unemployment program agreements.

Sec. 7. Repeal of reductions made by Bipartisan Budget Act of 2013.

Sec. 8. Reduction in benefits based on receipt of unemployment compensation.

Sec. 9. Reduction of non-Medicare, non-defense direct spending.

**SEC. 2. EXTENSION AND MODIFICATION OF EMERGENCY UNEMPLOYMENT COMPENSATION PROGRAM.**

(a) EXTENSION.—Section 4007(a)(2) of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) is amended by striking “January 1, 2014” and inserting “April 1, 2014”.

(b) MODIFICATIONS RELATING TO WEEKS OF EMERGENCY UNEMPLOYMENT COMPENSATION.—

(1) NUMBER OF WEEKS IN FIRST TIER BEGINNING AFTER DECEMBER 28, 2013.—Section 4002(b) of such Act is amended—

(A) by redesignating paragraph (3) as paragraph (4);

(B) in paragraph (2)—

(i) in the heading, by inserting “, AND WEEKS ENDING BEFORE DECEMBER 30, 2013” after “2012”; and

(ii) in the matter preceding subparagraph (A), by inserting “, and before December 30, 2013” after “2012”; and

(C) by inserting after paragraph (2) the following:

“(3) SPECIAL RULE RELATING TO AMOUNTS ESTABLISHED IN AN ACCOUNT AS OF A WEEK ENDING AFTER DECEMBER 29, 2013.—Notwithstanding any provision of paragraph (1), in the case of any account established as of a week ending after December 29, 2013—

“(A) paragraph (1)(A) shall be applied by substituting ‘24 percent’ for ‘80 percent’; and

“(B) paragraph (1)(B) shall be applied by substituting ‘6 times’ for ‘20 times’.”.

(2) NUMBER OF WEEKS IN SECOND TIER BEGINNING AFTER DECEMBER 28, 2013.—Section 4002(c) of such Act is amended by adding at the end the following:

“(5) SPECIAL RULE RELATING TO AMOUNTS ADDED TO AN ACCOUNT AS OF A WEEK ENDING AFTER DECEMBER 29, 2013.—Notwithstanding any provision of paragraph (1), if augmentation under this subsection occurs as of a week ending after December 29, 2013—

“(A) paragraph (1)(A) shall be applied by substituting ‘24 percent’ for ‘54 percent’; and

“(B) paragraph (1)(B) shall be applied by substituting ‘6 times’ for ‘14 times’.”.

(c) FUNDING.—Section 4004(e)(1) of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) is amended—

(1) in subparagraph (I), by striking “and” at the end;

(2) in subparagraph (J), by inserting “and” at the end; and

(3) by inserting after subparagraph (J) the following:

“(K) the amendments made by subsections (a) and (b) of section 2 of the Emergency Unemployment Compensation Extension Act;”.

(d) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112-240).

**SEC. 3. TEMPORARY EXTENSION OF EXTENDED BENEFIT PROVISIONS.**

(a) IN GENERAL.—Section 2005 of the Assistance for Unemployed Workers and Struggling Families Act, as contained in Public Law 111-5 (26 U.S.C. 3304 note), is amended—

(1) by striking “December 31, 2013” each place it appears and inserting “March 31, 2014”; and

(2) in subsection (c), by striking “June 30, 2014” and inserting “September 30, 2014”.

(b) EXTENSION OF MATCHING FOR STATES WITH NO WAITING WEEK.—Section 5 of the Unemployment Compensation Extension Act

of 2008 (Public Law 110-449; 26 U.S.C. 3304 note) is amended by striking “June 30, 2014” and inserting “September 30, 2014”.

(c) **EXTENSION OF MODIFICATION OF INDICATORS UNDER THE EXTENDED BENEFIT PROGRAM.**—Section 203 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note) is amended—

(1) in subsection (d), by striking “December 31, 2013” and inserting “March 31, 2014”; and

(2) in subsection (f)(2), by striking “December 31, 2013” and inserting “March 31, 2014”.

(d) **EFFECTIVE DATE.**—The amendments made by this section shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112-240).

**SEC. 4. EXTENSION OF FUNDING FOR REEMPLOYMENT SERVICES AND REEMPLOYMENT AND ELIGIBILITY ASSESSMENT ACTIVITIES.**

(a) **IN GENERAL.**—Section 4004(c)(2)(A) of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) is amended by striking “through fiscal year 2014” and inserting “through the first quarter of fiscal year 2015”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112-240).

**SEC. 5. ADDITIONAL EXTENDED UNEMPLOYMENT BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.**

(a) **EXTENSION.**—Section 2(c)(2)(D)(iii) of the Railroad Unemployment Insurance Act (45 U.S.C. 352(c)(2)(D)(iii)) is amended—

(1) by striking “June 30, 2013” and inserting “September 30, 2013”; and

(2) by striking “December 31, 2013” and inserting “March 31, 2014”.

(b) **CLARIFICATION ON AUTHORITY TO USE FUNDS.**—Funds appropriated under either the first or second sentence of clause (iv) of section 2(c)(2)(D) of the Railroad Unemployment Insurance Act shall be available to cover the cost of additional extended unemployment benefits provided under such section 2(c)(2)(D) by reason of the amendments made by subsection (a) as well as to cover the cost of such benefits provided under such section 2(c)(2)(D), as in effect on the day before the date of enactment of this Act.

(c) **FUNDING FOR ADMINISTRATION.**—Out of any funds in the Treasury not otherwise appropriated, there are appropriated to the Railroad Retirement Board \$62,500 for administrative expenses associated with the payment of additional extended unemployment benefits provided under section 2(c)(2)(D) of the Railroad Unemployment Insurance Act by reason of the amendments made by subsection (a), to remain available until expended.

**SEC. 6. FLEXIBILITY FOR UNEMPLOYMENT PROGRAM AGREEMENTS.**

(a) **FLEXIBILITY.**—

(1) **IN GENERAL.**—Subsection (g) of section 4001 of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) shall not apply with respect to a State that has enacted a law before December 1, 2013, that, upon taking effect, would violate such subsection.

(2) **EFFECTIVE DATE.**—Paragraph (1) is effective with respect to weeks of unemployment beginning on or after December 29, 2013.

(b) **PERMITTING A SUBSEQUENT AGREEMENT.**—Nothing in title IV of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) shall preclude a State whose agreement under such title was terminated from entering into a subsequent agreement under such title on or after the date of the enactment of this Act if the State, taking into account the application of

subsection (a), would otherwise meet the requirements for an agreement under such title.

**SEC. 7. REPEAL OF REDUCTIONS MADE BY BIPARTISAN BUDGET ACT OF 2013.**

Section 403 of the Bipartisan Budget Act of 2013 (Public Law 113-67) is repealed as of the date of the enactment of such Act.

**SEC. 8. REDUCTION IN BENEFITS BASED ON RECEIPT OF UNEMPLOYMENT COMPENSATION.**

(a) **IN GENERAL.**—Title II of the Social Security Act (42 U.S.C. 401 et seq.) is amended by inserting after section 224 the following new section:

**“REDUCTION IN BENEFITS BASED ON RECEIPT OF UNEMPLOYMENT COMPENSATION**

“SEC. 224A (a)(1) If for any month prior to the month in which an individual attains retirement age (as defined in section 216(l)(1))—

“(A) such individual is entitled to benefits under section 223, and

“(B) such individual is entitled for such month to unemployment compensation,

the total of the individual’s benefits under section 223 for such month and of any benefits under section 202 for such month based on the individual’s wages and self-employment income shall be reduced (but not below zero) by the total amount of unemployment compensation received by such individual for such month.

“(2) The reduction of benefits under paragraph (1) shall also apply to any past-due benefits under section 223 for any month in which the individual was entitled to—

“(A) benefits under such section, and

“(B) unemployment compensation.

“(3) The reduction of benefits under paragraph (1) shall not apply to any benefits under section 223 for any month, or any benefits under section 202 for such month based on the individual’s wages and self-employment income for such month, if the individual is entitled for such month to unemployment compensation following a period of trial work (as described in section 222(c)(1), participation in the Ticket to Work and Self-Sufficiency Program established under section 1148, or participation in any other program that is designed to encourage an individual entitled to benefits under section 223 or 202 to work.

“(b) If any unemployment compensation is payable to an individual on other than a monthly basis (including a benefit payable as a lump sum to the extent that it is a commutation of, or a substitute for, such periodic compensation), the reduction under this section shall be made at such time or times and in such amounts as the Commissioner of Social Security (referred to in this section as the ‘Commissioner’) determines will approximate as nearly as practicable the reduction prescribed by subsection (a).

“(c) Reduction of benefits under this section shall be made after any applicable reductions under section 203(a) and section 224, but before any other applicable deductions under section 203.

“(d)(1) Subject to paragraph (2), if the Commissioner determines that an individual may be eligible for unemployment compensation which would give rise to a reduction of benefits under this section, the Commissioner may require, as a condition of certification for payment of any benefits under section 223 to any individual for any month and of any benefits under section 202 for such month based on such individual’s wages and self-employment income, that such individual certify—

“(A) whether the individual has filed or intends to file any claim for unemployment compensation, and

“(B) if the individual has filed a claim, whether there has been a decision on such claim.

“(2) For purposes of paragraph (1), the Commissioner may, in the absence of evidence to the contrary, rely upon a certification by the individual that the individual has not filed and does not intend to file such a claim, or that the individual has so filed and no final decision thereon has been made, in certifying benefits for payment pursuant to section 205(i).

“(e) Whenever a reduction in total benefits based on an individual’s wages and self-employment income is made under this section for any month, each benefit, except the disability insurance benefit, shall first be proportionately decreased, and any excess of such reduction over the sum of all such benefits other than the disability insurance benefit shall then be applied to such disability insurance benefit.

“(f)(1) Notwithstanding any other provision of law, the head of any Federal agency shall provide such information within its possession as the Commissioner may require for purposes of making a timely determination of the amount of the reduction, if any, required by this section in benefits payable under this title, or verifying other information necessary in carrying out the provisions of this section.

“(2) The Commissioner is authorized to enter into agreements with States, political subdivisions, and other organizations that administer unemployment compensation, in order to obtain such information as the Commissioner may require to carry out the provisions of this section.

“(g) For purposes of this section, the term ‘unemployment compensation’ has the meaning given that term in section 85(b) of the Internal Revenue Code of 1986, and the total amount of unemployment compensation to which an individual is entitled shall be determined prior to any applicable reduction under State law based on the receipt of benefits under section 202 or 223.”.

(b) **CONFORMING AMENDMENT.**—Section 224(a) of the Social Security Act (42 U.S.C. 424a(a)) is amended, in the matter preceding paragraph (1), by striking “the age of 65” and inserting “retirement age (as defined in section 216(l)(1))”.

(c) **EFFECTIVE DATE.**—The amendments made by subsections (a) and (b) shall apply to benefits payable for months beginning on or after the date that is 12 months after the date of enactment of this section.

**SEC. 9. REDUCTION OF NONMEDICARE, NON-DEFENSE DIRECT SPENDING.**

Section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a) is amended by adding at the end the following:

“(11) **ADDITIONAL REDUCTION OF NONMEDICARE, NONDEFENSE DIRECT SPENDING.**—

“(A) **IN GENERAL.**—For each of fiscal years 2015 through 2023, in addition to the reduction in direct spending under paragraph (6), on the date specified in paragraph (2), OMB shall prepare and the President shall order a sequestration, effective upon issuance, reducing the spending described in subparagraph (B) by the uniform percentage necessary to reduce such spending for the fiscal year by \$1,333,000,000.

“(B) **SPENDING COVERED.**—The spending described in this subparagraph is spending that is—

“(i) nonexempt direct spending;

“(ii) not spending for the Medicare programs specified in section 256(d); and

“(iii) within the revised nonsecurity category.”.

**SA 2728.** Mrs. SHAHEEN submitted an amendment intended to be proposed



to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, add the following:

**SEC. 7. REPEAL OF REDUCTIONS MADE BY BIPARTISAN BUDGET ACT OF 2013.**

Section 403 of the Bipartisan Budget Act of 2013 is repealed as of the date of the enactment of such Act.

**SEC. 8. TREATMENT OF FOREIGN CORPORATIONS MANAGED AND CONTROLLED IN THE UNITED STATES AS DOMESTIC CORPORATIONS.**

(a) IN GENERAL.—Section 7701 of the Internal Revenue Code of 1986 is amended by redesignating subsection (p) as subsection (q) and by inserting after subsection (o) the following new subsection:

“(p) CERTAIN CORPORATIONS MANAGED AND CONTROLLED IN THE UNITED STATES TREATED AS DOMESTIC FOR INCOME TAX.—

“(1) IN GENERAL.—Notwithstanding subsection (a)(4), in the case of a corporation described in paragraph (2) if—

“(A) the corporation would not otherwise be treated as a domestic corporation for purposes of this title, but

“(B) the management and control of the corporation occurs, directly or indirectly, primarily within the United States,

then, solely for purposes of chapter 1 (and any other provision of this title relating to chapter 1), the corporation shall be treated as a domestic corporation.

“(2) CORPORATION DESCRIBED.—

“(A) IN GENERAL.—A corporation is described in this paragraph if—

“(i) the stock of such corporation is regularly traded on an established securities market, or

“(ii) the aggregate gross assets of such corporation (or any predecessor thereof), including assets under management for investors, whether held directly or indirectly, at any time during the taxable year or any preceding taxable year is \$50,000,000 or more.

“(B) GENERAL EXCEPTION.—A corporation shall not be treated as described in this paragraph if—

“(i) such corporation was treated as a corporation described in this paragraph in a preceding taxable year,

“(ii) such corporation—

“(I) is not regularly traded on an established securities market, and

“(II) has, and is reasonably expected to continue to have, aggregate gross assets (including assets under management for investors, whether held directly or indirectly) of less than \$50,000,000, and

“(iii) the Secretary grants a waiver to such corporation under this subparagraph.

“(3) MANAGEMENT AND CONTROL.—

“(A) IN GENERAL.—The Secretary shall prescribe regulations for purposes of determining cases in which the management and control of a corporation is to be treated as occurring primarily within the United States.

“(B) EXECUTIVE OFFICERS AND SENIOR MANAGEMENT.—Such regulations shall provide that—

“(i) the management and control of a corporation shall be treated as occurring primarily within the United States if substantially all of the executive officers and senior management of the corporation who exercise day-to-day responsibility for making decisions involving strategic, financial, and operational policies of the corporation are located primarily within the United States, and

“(ii) individuals who are not executive officers and senior management of the corporation (including individuals who are officers or employees of other corporations in the same chain of corporations as the corporation) shall be treated as executive officers and senior management if such individuals exercise the day-to-day responsibilities of the corporation described in clause (i).

“(C) CORPORATIONS PRIMARILY HOLDING INVESTMENT ASSETS.—Such regulations shall also provide that the management and control of a corporation shall be treated as occurring primarily within the United States if—

“(i) the assets of such corporation (directly or indirectly) consist primarily of assets being managed on behalf of investors, and

“(ii) decisions about how to invest the assets are made in the United States.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning on or after the date which is 2 years after the date of the enactment of this Act, whether or not regulations are issued under section 7701(p)(3) of the Internal Revenue Code of 1986, as added by this section.

**SA 2729.** Mr. REID (for Mr. ROCKEFELLER (for himself, Mr. BEGICH, Mr. THUNE, and Mr. BENNET)) proposed an amendment to the resolution S. Res. 289, expressing the sense of the Senate that ambush marketing adversely affects the United States Olympic and Paralympic teams; as follows:

Strike paragraphs (1) and (2) of the resolving clause and insert the following:

(1) official sponsor support is critical to the success of Team USA at all international competitions; and

(2) ambush marketing adversely affects the United States Olympic and Paralympic teams and their ability to attract and retain corporate sponsorships.

**SA 2730.** Mr. REID (for Mr. ROCKEFELLER (for himself, Mr. BEGICH, Mr. THUNE, and Mr. BENNET)) proposed an amendment to the resolution S. Res. 289, expressing the sense of the Senate that ambush marketing adversely affects the United States Olympic and Paralympic teams; as follows:

In the fifth whereas clause of the preamble, strike “assure that the United States has the best Olympic teams” and insert “ensure that the United States has the best Olympic and Paralympic teams”.

In the sixth whereas clause of the preamble, strike “in ambush marketing as a marketing strategy, affiliating themselves with the Olympic and Paralympic Games without becoming sponsors of Team USA” and insert “in marketing strategies that appear to affiliate themselves with the Olympic and Paralympic Games without becoming official sponsors of Team USA”.

In the seventh whereas clause of the preamble, strike “ambush marketing harms the United States Olympic and Paralympic teams, undermines sponsorship activities, and gives ambush marketers an unfair and unethical advantage over entities that officially sponsor and provide funding for the elite athletes of the United States” and insert “any ambush marketing in violation of the Lanham Act (15 U.S.C. 1051 et seq.) undermines sponsorship activities and creates consumer confusion around official Olympic and Paralympic sponsors”.

In the eighth whereas clause of the preamble, strike “efforts to prevent ambush marketing have enjoyed limited success as

the strategies used by ambush marketers continue to multiply” and insert “ambush marketing impedes the goals of the Ted Stevens Olympic and Amateur Sports Act (36 U.S.C. 220501 et seq.) to fund the United States Olympic and Paralympic teams through official sponsorships”.

**SA 2731.** Mr. REID (for Mr. ROCKEFELLER (for himself, Mr. BEGICH, Mr. THUNE, and Mr. BENNET)) proposed an amendment to the resolution S. Res. 289, expressing the sense of the Senate that ambush marketing adversely affects the United States Olympic and Paralympic teams; as follows:

Amend the title so as to read: “Expressing the sense of the Senate that ambush marketing adversely affects the United States Olympic and Paralympic teams.”.

## NOTICE OF HEARING

### COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. WYDEN. Mr. President, I would like to announce for the information of the Senate and the public that a hearing has been scheduled before the Subcommittee on Energy of the Senate Committee on Energy and Natural Resources. The hearing will be held on Wednesday, February 12, 2014, at 2:30 p.m., in room 366 of the Dirksen Senate Office Building.

The purpose of this oversight hearing is to consider lessons for federal policy from state efficiency and renewable programs.

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those wishing to submit written testimony for the hearing record may do so by sending it to the Committee on Energy and Natural Resources, United States Senate, Washington, D.C. 20510-6150, or by e-mail to [Danielle\\_Deraney@energy.senate.gov](mailto:Danielle_Deraney@energy.senate.gov).

For further information, please contact Kevin Rennert at (202) 224-7826 or Danielle Deraney at (202) 224-1219.

## AUTHORITY FOR COMMITTEES TO MEET

### COMMITTEE ON ARMED SERVICES

Ms. SHAHEEN. Mr. President, I ask unanimous consent that the Committee on Armed Services be authorized to meet during the session of the Senate on February 6, 2014, at 2:30 p.m.

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

### COMMITTEE ON BANKING, HOUSING, AND URBAN AFFAIRS

Ms. SHAHEEN. Mr. President, I ask unanimous consent that the Committee on Banking, Housing, and Urban Affairs be authorized to meet during the session of the Senate on February 6, 2014, at 10 a.m., to conduct a hearing entitled “Oversight of Financial Stability and Data Security.”

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