

(Mr. COONS) was added as a cosponsor of S. 804, a bill to amend title XVIII of the Social Security Act to specify coverage of continuous glucose monitoring devices, and for other purposes.

S. 812

At the request of Mr. MORAN, the name of the Senator from Oklahoma (Mr. LANKFORD) was added as a cosponsor of S. 812, a bill to enhance the ability of community financial institutions to foster economic growth and serve their communities, boost small businesses, increase individual savings, and for other purposes.

S. 827

At the request of Ms. KLOBUCHAR, the name of the Senator from Oregon (Mr. MERKLEY) was added as a cosponsor of S. 827, a bill to amend the Communications Act of 1934 to ensure the integrity of voice communications and to prevent unjust or unreasonable discrimination among areas of the United States in the delivery of such communications.

S. 843

At the request of Mr. BROWN, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was added as a cosponsor of S. 843, a bill to amend title XVIII of the Social Security Act to count a period of receipt of outpatient observation services in a hospital toward satisfying the 3-day inpatient hospital requirement for coverage of skilled nursing facility services under Medicare.

S. 860

At the request of Mr. THUNE, the name of the Senator from Montana (Mr. DAINES) was added as a cosponsor of S. 860, a bill to amend the Internal Revenue Code of 1986 to repeal the estate and generation-skipping transfer taxes, and for other purposes.

S. 862

At the request of Ms. MIKULSKI, the names of the Senator from Virginia (Mr. WARNER), the Senator from Missouri (Mrs. McCASKILL), the Senator from New Jersey (Mr. MENENDEZ), the Senator from Montana (Mr. TESTER) and the Senator from Vermont (Mr. SANDERS) were added as cosponsors of S. 862, a bill to amend the Fair Labor Standards Act of 1938 to provide more effective remedies to victims of discrimination in the payment of wages on the basis of sex, and for other purposes.

S. 868

At the request of Mr. ISAKSON, the name of the Senator from Florida (Mr. NELSON) was added as a cosponsor of S. 868, a bill to establish a fund to make payment to the Americans held hostage in Iran, and to members of their families, who are identified as members of the proposed class in case number 1:00-CV-03110 (ESG) of the United States District Court for the District of Columbia, and for other purposes.

S. 875

At the request of Mrs. FISCHER, the names of the Senator from Maine (Ms.

COLLINS) and the Senator from Iowa (Mrs. ERNST) were added as cosponsors of S. 875, a bill to amend the Fair Labor Standards Act of 1938 to strengthen equal pay requirements.

S. 898

At the request of Mr. KIRK, the names of the Senator from Alaska (Ms. MURKOWSKI), the Senator from Maryland (Ms. MIKULSKI) and the Senator from West Virginia (Mr. MANCHIN) were added as cosponsors of S. 898, a bill to amend the Public Health Service Act to provide for the participation of optometrists in the National Health Service Corps scholarship and loan repayment programs, and for other purposes.

S.J. RES. 10

At the request of Mr. CRUZ, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of S.J. Res. 10, a joint resolution disapproving the action of the District of Columbia Council in approving the Reproductive Health Non-Discrimination Amendment Act of 2014.

S.J. RES. 11

At the request of Mr. CRUZ, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of S.J. Res. 11, a joint resolution disapproving the action of the District of Columbia Council in approving the Human Rights Amendment Act of 2014.

S. CON. RES. 4

At the request of Mr. BARRASSO, the names of the Senator from North Carolina (Mr. BURR) and the Senator from Louisiana (Mr. VITTER) were added as cosponsors of S. Con. Res. 4, a concurrent resolution supporting the Local Radio Freedom Act.

S. RES. 130

At the request of Mr. BURR, the name of the Senator from Pennsylvania (Mr. TOOMEY) was added as a cosponsor of S. Res. 130, a resolution designating March 29, 2015, as “Vietnam Veterans Day”.

S. RES. 133

At the request of Mr. UDALL, the name of the Senator from North Dakota (Ms. HEITKAMP) was added as a cosponsor of S. Res. 133, a resolution supporting the goals and ideals of National Public Health Week.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. LEAHY (for himself, Mr. CASEY, Mr. McCAIN, Mr. BLUNT, Ms. STABENOW, and Mr. COCHRAN):

S. 930. A bill to amend the Internal Revenue Code of 1986 to permanently extend and expand the charitable deduction for contributions of food inventory; to the Committee on Finance.

Mr. LEAHY. Mr. President, millions of Americans are racing against the clock to meet tomorrow's midnight deadline to file their taxes. In the closing hours of the 113th Congress, we came together to approve legislation to

extend for 1 year, just 1 year, several tax credits that are essential to small businesses and middleclass families. A 1 year extension of these tax credits was surely welcomed by many, but such a short extension leaves in place the uncertainty needed by so many families and small businesses as they look ahead to the coming year to plan large purchases, expansions, new home purchases, or even a family vacation. I hope that Congress will tackle meaningful tax reform legislation this year, so that we can protect hardworking families, hold corporations accountable, incentivize environmental protections, and encourage charitable giving.

So today, ahead of Tax Day, I am introducing three commonsense proposals, S. 930, S. 931, and S. 932, that will provide reasonable tax credits for such things as surplus food donations, art donations, and preservation of our historic buildings in communities and villages across the country.

The bipartisan Good Samaritan Hunger Relief Tax Incentive Extension Act expands upon a proven and effective tax incentive to encourage businesses and farms to donate surplus food to their local food banks. A 2011 study by the U.S. Department of Agriculture found that demand on food banks across the country has risen dramatically during and since the recent economic recession, with more than 50 million Americans living in food insecure households. Despite this, as much as 40 percent of the food that is produced, grown and transported in the United States goes unused as some businesses find it too costly to donate the excess food, amounting to 70 billion pounds of wasted food each year.

The Good Samaritan Hunger Relief Tax Incentive Act addresses this by permanently extending the same tax incentives to donate food now available to corporations to all businesses, including small businesses, farmers, ranchers and restaurant owners—many of whom often have large amounts of fresh food to donate. Since the most recent extension of this tax incentive through 2013, the restaurant industry alone experienced a 137 percent increase in the pounds of food donated. This bill—cosponsored by Senators COCHRAN, STABENOW, McCAIN, CASEY, and BLUNT, is supported by many organizations including Feeding America, the American Farm Bureau Federation, the Food Marketing Institute, Grocery Manufacturers Association, the National Restaurant Association, Hunger Free Vermont, and the Vermont Food Bank.

The Artist-Museum Partnership Act was first introduced in 2000. This legislation would preserve cherished art works for the public by allowing artists to take a fair market deduction for works they donate to museums, libraries, colleges and other public institutions. Under current law, artists that donate their created work may only deduct the cost of supplies, while a collector of the same work that donates it

to qualified charitable institutions is allowed to take a tax deduction equal to the fair market value of the donated work.

Prior to 1969, artists and collectors alike were able to take a deduction equivalent to the fair market value of a work. Congress changed the law for artists more than 30 years ago in response to the perception that some taxpayers were taking advantage of the law by inflating the market value of self-created works. Since the law was changed with respect to artists, fewer and fewer of them have donated their works to museums and cultural institutions, while the government has cut down significantly on the abuse of fair market value determinations. The Artist-Museum Partnership Act would restore the law to pre-1969 and allow artists who donate their own paintings, manuscripts, compositions, or scholarly compositions to be subject to the same new rules that all taxpayers or collectors who donate such works follow.

The Artist-Museum Partnership Act is supported by such organizations as the Association of Art Museum Directors, American Alliance of Museums, Americans for the Arts, League of American Orchestras, OPERA America, Dance/USA, National Assembly of State Arts Agencies, the Vermont Arts Counsel, and the Shelburne Museum.

Finally, the Historic Downtown and Preservation and Access Act would create a refundable tax credit for the installation of fire sprinklers and elevators in older, multi-use buildings in historic downtowns. Each year fire destroys hundreds of vulnerable historic buildings that serve as the anchors of America's vibrant villages and downtowns, in many cases resulting in injury or loss of life. The Historic Downtown and Preservation and Access Act creates a 50 percent refundable tax credit capped at \$50,000 to encourage the installation of upfront but costly sprinkler systems in order to help prevent the loss of life, reduce property damage, and decrease Federal expenditures on rebuilding efforts after these fires.

This bill also incentivizes the installation of elevators in order to encourage the use of upper story office, retail, and housing space in historic downtown buildings that would otherwise go unused due to inaccessibility. The new refundable tax credit, modeled after the State of Vermont's highly successful downtown historic tax credit, would allow private entities with little tax liability and nonprofits alike to install these important property and life-saving devices in historic buildings.

Congress must have a meaningful debate about how we can best reform, simplify, and streamline our complicated tax system. These are just a few of the proposals I hope Congress will consider in this debate. It is time we start working to incentivize programs that stand to best help our communities, rather than protect the wealthiest among us from paying their fair share.

Mr. McCAIN. Mr. President, I am proud to be an original cosponsor of the Good Samaritan Hunger Relief Act of 2015, which was introduced today by Senator PATRICK LEAHY and cosponsored by Senators BOB CASEY, THAD COCHRAN, DEBBIE STABENOW, and ROY BLUNT.

This bipartisan bill would benefit food banks and hunger charities around the nation. At its core, the bill would provide tax incentives for small and medium business who donate food or resources to food banks. This means restaurants, farms, and other food providers can do even more in their local communities to help fight hunger.

Speaking for my state, I can tell you that hunger is a very real problem in Arizona. Currently about one in five Arizonans live below the poverty line. In some parts of the State, one-in-four children and one-in-seven seniors live in poverty—particularly on Indian reservations where unemployment rates approach 75 percent, and in minority communities. Often these individuals are left to wonder where their next meal will come from.

I am proud that Phoenix, Arizona is home to the world's first food bank, the St. Mary's Food Bank. Since its founding in 1967, St. Mary's has grown into a leading hunger organization and has distributed more than 700 million pounds of food to people all over Arizona.

I believe this bill's projected cost to the Treasury can be offset by reducing unnecessary and wasteful agriculture subsidies. I would encourage my colleagues to look at the most recent Farm Bill that was signed into law in 2013 and is projected to cost over \$996 billion over the next 10 years. It is fraught with special interest farm subsidies that we could instead reduce or terminate and use the savings to pay for the important tax incentive programs provided by this bill.

For example, the Farm Bill includes crop insurance subsidies for tobacco products, which are estimated to cost taxpayers \$33 million each year. It also provides for the USDA Market Access Program, which has long been criticized by taxpayer watchdogs as a form of corporate welfare because it spends roughly \$200 million annually to subsidize advertising, market research and trade shows for large corporations overseas. The Farm Bill also includes an obscure set of USDA grants that subsidizes scientific research for large agriculture operations, such as \$25 million earmarked for the study of the health benefits of lima beans and peas, and \$1.3 million set-aside for genome sequencing of Christmas trees. Further, it calls for the creation of a USDA Catfish Office, which I have long criticized along with the Government Accountability Office and the Obama administration for being wasteful and duplicative of FDA's catfish inspection program and will ultimately cost the American taxpayer \$14 million a year.

These are just a few of the many wasteful Farm Bill programs that could be eliminated to offset the estimated

costs of our proposed tax incentive legislation.

I encourage my colleagues to support this legislation and consider these and other Farm Bill spending offsets as the bill moves through the legislative process.

## SUBMITTED RESOLUTIONS

### SENATE RESOLUTION 135—MAKING MINORITY PARTY APPOINTMENTS FOR THE 114TH CONGRESS

Mr. REID OF NEVADA submitted the following resolution; which was considered and agreed to:

#### S. RES. 135

*Resolved*, That the following be the minority membership on the following committee for the remainder of the 114th Congress, or until their successors are appointed:

COMMITTEE ON FOREIGN RELATIONS: Mr. Cardin, Mrs. Boxer, Mr. Menendez, Mrs. Shaheen, Mr. Coons, Mr. Udall, Mr. Murphy, Mr. Kaine, and Mr. Markey.

COMMITTEE ON SMALL BUSINESS AND ENTREPRENEURSHIP: Mrs. Shaheen, Ms. Cantwell, Mr. Cardin, Ms. Heitkamp, Mr. Markey, Mr. Booker, Mr. Coons, Ms. Hirono, Mr. Peters.

## AMENDMENTS SUBMITTED AND PROPOSED

SA 1114. Mr. CORNYN proposed an amendment to the bill H.R. 2, to amend title XVIII of the Social Security Act to repeal the Medicare sustainable growth rate and strengthen Medicare access by improving physician payments and making other improvements, to reauthorize the Children's Health Insurance Program, and for other purposes.

SA 1115. Mr. BENNET (for himself, Mr. BROWN, Ms. STABENOW, Mr. WYDEN, Mr. CASEY, Mr. REID, Ms. WARREN, Mr. MENENDEZ, Mr. REED, Mrs. SHAHEEN, Mr. WHITEHOUSE, Ms. BALDWIN, Mr. BLUMENTHAL, and Ms. MIKULSKI) proposed an amendment to the bill H.R. 2, *supra*.

SA 1116. Mr. LEE (for himself, Mr. SESSIONS, Mr. CRUZ, Mr. CRAPO, and Mr. SASSE) proposed an amendment to the bill H.R. 2, *supra*.

SA 1117. Mrs. MURRAY (for herself, Mr. WYDEN, Mr. BROWN, Ms. BALDWIN, Mr. BENNET, Mr. BLUMENTHAL, Mrs. BOXER, Ms. HIRONO, Ms. MIKULSKI, Mr. MENENDEZ, Mr. MURPHY, Mr. SANDERS, Ms. STABENOW, Mrs. SHAHEEN, Mr. FRANKEN, Mr. REID, Mr. WHITEHOUSE, Ms. CANTWELL, Ms. WARREN, and Mr. BOOKER) proposed an amendment to the bill H.R. 2, *supra*.

SA 1118. Mr. COTTON proposed an amendment to the bill H.R. 2, *supra*.

SA 1119. Mr. CARDIN (for himself, Mr. VITTER, Mr. REID, Mr. WHITEHOUSE, Ms. HIRONO, Mr. CASEY, Mrs. SHAHEEN, Mr. MENENDEZ, Ms. MIKULSKI, Mr. BROWN, Ms. STABENOW, Mr. REED, Mr. LEAHY, Ms. CANTWELL, Mr. BENNET, Mr. BOOKER, Ms. WARREN, and Ms. KLOBUCHAR) proposed an amendment to the bill H.R. 2, *supra*.

SA 1120. Mr. McCONNELL (for Mr. CORNYN) proposed an amendment to the bill S. 178, to provide justice for the victims of trafficking.

## TEXT OF AMENDMENTS

**SA 1114.** Mr. CORNYN proposed an amendment to the bill H.R. 2, to amend