

EC-293. A communication from the Chief of Staff, Media Bureau, Federal Communications Commission, transmitting, pursuant to law, the report of a rule entitled "Amendment of Section 73.622(i), Post-Transition Table of DTV Allotments, Television Broadcast Stations. (Dayton, Ohio)" ((MB Docket No. 14-159) (RM-11735)) received in the Office of the President of the Senate on January 12, 2015; to the Committee on Commerce, Science, and Transportation.

EC-294. A communication from the Chief of Staff, Media Bureau, Federal Communications Commission, transmitting, pursuant to law, the report of a rule entitled "Amendment of Section 73.622(i), Post-Transition Table of DTV Allotments, Television Broadcast Stations. (Denver, Colorado)" ((MB Docket No. 14-179) (RM-11736)) received in the Office of the President of the Senate on January 12, 2015; to the Committee on Commerce, Science, and Transportation.

EC-295. A communication from the Assistant Chief Counsel for Hazmat, Pipeline and Hazardous Materials Safety Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Hazardous Materials: Harmonization with International Standards (RRR)" (RIN2137-AF05) received in the Office of the President of the Senate on January 12, 2015; to the Committee on Commerce, Science, and Transportation.

EC-296. A communication from the Assistant Chief Counsel for Hazmat, Pipeline and Hazardous Materials Safety Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Pipeline Safety: Periodic Updates of Regulatory References to Technical Standards and Miscellaneous Amendments" (RIN2137-AE85) received in the Office of the President of the Senate on January 12, 2015; to the Committee on Commerce, Science, and Transportation.

EC-297. A communication from the Division Chief of Regulatory Development, Federal Motor Carrier Safety Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Inspection, Repair, and Maintenance; Driver-Vehicle Inspection Report (DVIR)" (RIN2126-AB46) received in the Office of the President of the Senate on January 12, 2015; to the Committee on Commerce, Science, and Transportation.

REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. THUNE, from the Committee on Commerce, Science, and Transportation, without amendment:

S. Res. 28. An original resolution authorizing expenditures by the Committee on Commerce, Science, and Transportation.

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mrs. FISCHER (for herself and Mr. LANKFORD):

S. 189. A bill to provide for additional safeguards with respect to imposing Federal mandates, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

By Mr. VITTER:

S. 190. A bill to amend the Federal Food, Drug, and Cosmetic Act to ensure the safety

of imported seafood; to the Committee on Health, Education, Labor, and Pensions.

By Mr. KAINÉ (for himself, Mr. PORTMAN, and Ms. BALDWIN):

S. 191. A bill to amend the Carl D. Perkins Career and Technical Education Act of 2006 to raise the quality of career and technical education programs and to allow local eligible recipients to use funding to establish high-quality career academies; to the Committee on Health, Education, Labor, and Pensions.

By Mr. ALEXANDER (for himself, Mrs. MURRAY, Mr. BURR, and Mr. SANDERS):

S. 192. A bill to reauthorize the Older Americans Act of 1965, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. BARRASSO (for himself and Mr. ENZI):

S. 193. A bill to provide for the management of certain inventoried roadless areas, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. GRASSLEY (for himself and Mr. FRANKEN):

S. 194. A bill to amend title 11 of the United States Code to clarify the rule allowing discharge as a nonpriority claim of governmental claims arising from the disposition of farm assets under chapter 12 bankruptcies; to the Committee on the Judiciary.

By Mr. KIRK (for himself, Mr. VITTER, and Mr. TOOMEY):

S. 195. A bill to amend the Internal Revenue Code of 1986 to improve and expand Coverdell education savings accounts; to the Committee on Finance.

By Mr. REID:

S. 196. A bill to provide for the withdrawal of certain Federal land in Garden Valley, Nevada; to the Committee on Energy and Natural Resources.

By Ms. BALDWIN (for herself, Mrs. MURRAY, Mr. BROWN, Mr. FRANKEN, Ms. WARREN, Mr. MURPHY, and Mr. CASEY):

S. 197. A bill to amend the Elementary and Secondary Education Act of 1965 to award grants to States to improve delivery of high-quality assessments, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. DURBIN (for himself, Mr. REED, Mr. WHITEHOUSE, Ms. WARREN, Ms. HIRONO, Mr. FRANKEN, Mrs. FEINSTEIN, and Mrs. BOXER):

S. 198. A bill to amend the Internal Revenue Code of 1986 to modify the rules relating to inverted corporations; to the Committee on Finance.

By Mr. REID:

S. 199. A bill to establish the Gold Butte National Conservation Area in Clark County, Nevada, in order to conserve, protect, and enhance the cultural, archaeological, natural, wilderness, scientific, geological, historical, biological, wildlife, educational, and scenic resources of the area, to designate wilderness area, and for other purposes; to the Committee on Energy and Natural Resources.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. THUNE:

S. Res. 28. An original resolution authorizing expenditures by the Committee on Commerce, Science, and Transportation; from the Committee on Commerce, Science, and Transportation; to the Committee on Rules and Administration.

By Mr. MURPHY (for himself, Mr. DURBIN, Mr. JOHNSON, Mr. RISCH, Mr. PERDUE, Mr. UDALL, Mr. ISAKSON, Mrs. SHAHEEN, Mr. GARDNER, Mr. COONS, Mr. RUBIO, Mrs. BOXER, Mr. BARRASSO, Mr. MENENDEZ, Mr. LEAHY, Mr. MARKEY, Mr. CARDIN, Mr. FLAKE, Mr. WYDEN, Ms. BALDWIN, Mr. BLUMENTHAL, and Mr. BURR):

S. Res. 29. A resolution condemning the terrorist attacks in Paris, offering condolences to the families of the victims, expressing solidarity with the people of France, and reaffirming fundamental freedom of expression; considered and agreed to.

By Mr. SCOTT (for himself, Mrs. FEINSTEIN, Mr. BOOZMAN, Mr. CRUZ, Mr. CRAPO, Mr. RUBIO, Mr. PAUL, Mr. ENZI, Mr. ALEXANDER, Mr. CORNYN, Mr. VITTER, Mr. TOOMEY, Mr. JOHNSON, and Ms. AYOTTE):

S. Res. 30. A resolution designating the week of January 25 through January 31, 2015, as "National School Choice Week"; considered and agreed to.

ADDITIONAL COSPONSORS

S. 12

At the request of Mr. BLUNT, the name of the Senator from Alaska (Mr. SULLIVAN) was added as a cosponsor of S. 12, a bill to amend the Internal Revenue Code of 1986 to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of determining the employers to which the employer mandate applies under the Patient Protection and Affordable Care Act.

S. 30

At the request of Ms. COLLINS, the name of the Senator from Louisiana (Mr. CASSIDY) was added as a cosponsor of S. 30, a bill to amend the Internal Revenue Code of 1986 to modify the definition of full-time employee for purposes of the employer mandate in the Patient Protection and Affordable Care Act.

S. 105

At the request of Mr. VITTER, the name of the Senator from Louisiana (Mr. CASSIDY) was added as a cosponsor of S. 105, a bill to permit management of the red snapper by Gulf Coast States and for other purposes.

S. 117

At the request of Mr. HELLER, the name of the Senator from Florida (Mr. RUBIO) was added as a cosponsor of S. 117, a bill to recognize Jerusalem as the capital of Israel, to relocate to Jerusalem the United States Embassy in Israel, and for other purposes.

S. 123

At the request of Mr. RUBIO, the name of the Senator from Colorado (Mr. GARDNER) was added as a cosponsor of S. 123, a bill to prevent a taxpayer bailout of health insurance issuers.

S. 149

At the request of Mr. HATCH, the names of the Senator from Wyoming (Mr. BARRASSO), the Senator from Maine (Ms. COLLINS), the Senator from Idaho (Mr. CRAPO), the Senator from

Colorado (Mr. GARDNER), the Senator from Oklahoma (Mr. INHOFE), the Senator from Illinois (Mr. KIRK), the Senator from Kansas (Mr. MORAN) and the Senator from Kansas (Mr. ROBERTS) were added as cosponsors of S. 149, a bill to amend the Internal Revenue Code of 1986 to repeal the excise tax on medical devices.

S. 165

At the request of Ms. AYOTTE, the names of the Senator from Pennsylvania (Mr. TOOMEY), the Senator from Alabama (Mr. SESSIONS), the Senator from Utah (Mr. HATCH) and the Senator from Iowa (Mrs. ERNST) were added as cosponsors of S. 165, a bill to extend and enhance prohibitions and limitations with respect to the transfer or release of individuals detained at United States Naval Station, Guantanamo Bay, Cuba, and for other purposes.

S. 167

At the request of Mr. MCCAIN, the names of the Senator from Nevada (Mr. HELLER) and the Senator from North Carolina (Mr. TILLIS) were added as cosponsors of S. 167, a bill to direct the Secretary of Veterans Affairs to provide for the conduct of annual evaluations of mental health care and suicide prevention programs of the Department of Veterans Affairs, to require a pilot program on loan repayment for psychiatrists who agree to serve in the Veterans Health Administration of the Department of Veterans Affairs, and for other purposes.

At the request of Mr. BLUMENTHAL, the names of the Senator from Maryland (Mr. CARDIN), the Senator from North Dakota (Ms. HEITKAMP) and the Senator from New York (Mr. SCHUMER) were added as cosponsors of S. 167, *supra*.

S. 184

At the request of Mr. HOEVEN, the name of the Senator from North Dakota (Ms. HEITKAMP) was added as a cosponsor of S. 184, a bill to amend the Indian Child Protection and Family Violence Prevention Act to require background checks before foster care placements are ordered in tribal court proceedings, and for other purposes.

S. RES. 26

At the request of Mr. DURBIN, the name of the Senator from Rhode Island (Mr. WHITEHOUSE) was added as a cosponsor of S. Res. 26, a resolution commending Pope Francis for his leadership in helping to secure the release of Alan Gross and for working with the Governments of the United States and Cuba to achieve a more positive relationship.

AMENDMENT NO. 3

At the request of Mr. PORTMAN, the names of the Senator from Minnesota (Mr. FRANKEN) and the Senator from Colorado (Mr. BENNET) were added as cosponsors of amendment No. 3 proposed to S. 1, a bill to approve the Keystone XL Pipeline.

AMENDMENT NO. 17

At the request of Mr. FRANKEN, the name of the Senator from Delaware

(Mr. COONS) was added as a cosponsor of amendment No. 17 proposed to S. 1, a bill to approve the Keystone XL Pipeline.

AMENDMENT NO. 23

At the request of Mr. SANDERS, the names of the Senator from Oregon (Mr. MERKLEY) and the Senator from Delaware (Mr. COONS) were added as cosponsors of amendment No. 23 intended to be proposed to S. 1, a bill to approve the Keystone XL Pipeline.

AMENDMENT NO. 24

At the request of Mr. SANDERS, the names of the Senator from Rhode Island (Mr. WHITEHOUSE) and the Senator from Massachusetts (Ms. WARREN) were added as cosponsors of amendment No. 24 intended to be proposed to S. 1, a bill to approve the Keystone XL Pipeline.

AMENDMENT NO. 26

At the request of Mr. WYDEN, the name of the Senator from Minnesota (Mr. FRANKEN) was added as a cosponsor of amendment No. 26 intended to be proposed to S. 1, a bill to approve the Keystone XL Pipeline.

AMENDMENT NO. 27

At the request of Mr. WYDEN, the names of the Senator from Rhode Island (Mr. WHITEHOUSE), the Senator from Hawaii (Ms. HIRONO) and the Senator from Delaware (Mr. COONS) were added as cosponsors of amendment No. 27 intended to be proposed to S. 1, a bill to approve the Keystone XL Pipeline.

AMENDMENT NO. 28

At the request of Mr. WHITEHOUSE, the names of the Senator from Vermont (Mr. LEAHY) and the Senator from Connecticut (Mr. MURPHY) were added as cosponsors of amendment No. 28 intended to be proposed to S. 1, a bill to approve the Keystone XL Pipeline.

AMENDMENT NO. 29

At the request of Mr. WHITEHOUSE, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of amendment No. 29 proposed to S. 1, a bill to approve the Keystone XL Pipeline.

AMENDMENT NO. 44

At the request of Mr. HATCH, the name of the Senator from Utah (Mr. LEE) was added as a cosponsor of amendment No. 44 intended to be proposed to S. 1, a bill to approve the Keystone XL Pipeline.

AMENDMENT NO. 49

At the request of Mr. SANDERS, the names of the Senator from Oregon (Mr. MERKLEY) and the Senator from Ohio (Mr. BROWN) were added as cosponsors of amendment No. 49 intended to be proposed to S. 1, a bill to approve the Keystone XL Pipeline.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. GRASSLEY (for himself and Mr. FRANKEN):

S. 194. A bill to amend title 11 of the United States Code to clarify the rule allowing discharge as a nonpriority claim of governmental claims arising

from the disposition of farm assets under chapter 12 bankruptcies; to the Committee on the Judiciary.

Mr. GRASSLEY. Mr. President, I rise today to introduce, along with Senator FRANKEN, the Family Farmer Bankruptcy Clarification Act of 2015. I thank Senator FRANKEN for his work on this bill and for his support. We introduced identical legislation in the 113th Congress and similar legislation in the 112 Congress. Unfortunately, the Senate has never had the opportunity to consider these bills and the problem we seek to correct.

This bipartisan bill addresses the 2012 United States Supreme Court case *Hall v. United States*. In a 5-4 decision, the Supreme Court ruled that a provision I inserted into the 2005 Bankruptcy Abuse Prevention and Consumer Protection Act didn't accomplish what we in Congress intended. The Family Farmer Bankruptcy Clarification Act of 2015 corrects this and clarifies that bankrupt family farmers reorganizing their debts are able to treat capital gains taxes owed to a governmental unit, arising from the sale of farm assets during a bankruptcy, as general unsecured claims. This bill will remove the Internal Revenue Service's veto power over a bankruptcy reorganization plan's confirmation, giving the family farmer a chance to reorganize successfully.

In 1986 Congress enacted Chapter 12 of the Bankruptcy Code to provide a specialized bankruptcy process for family farmers. In 2005 Chapter 12 was made permanent. Between 1986 and 2005 we learned what aspects worked and didn't work for family farmers reorganizing in bankruptcy. One problematic area was where a family farmer needed to sell assets in order to generate cash for the reorganization. Specifically, a family farmer would have to sell portions of the farm to generate cash to fund a reorganization plan so that the creditors could receive payment. Unfortunately, in situations like this, the family farmer is selling land that has been owned for a very long time, with a very low cost basis. Thus, when the land is sold, the family farmer is hit with a substantial capital gains tax, which is owed to the Internal Revenue Service.

Under the Bankruptcy Code, taxes owed to the Internal Revenue Service receive priority treatment. Holders of priority claims must receive payment in full, unless the claim holder agrees to be treated differently. This creates problems for the family farmer who needs the cash to pay creditors to reorganize. However, since the Internal Revenue Service has the ability to require full payment, they hold veto power over a plan's confirmation, which means in many instances the plan will not be confirmed. This does not make sense if the goal is to give the family farmer a fresh start. Thus, in 2005 Congress said that in these limited situations, the taxes owed to the Internal Revenue Service would be