

KAINE) was added as a cosponsor of S. 2271, a bill to reauthorize the Museum and Library Services Act.

S. 2324

At the request of Mr. HELLER, the name of the Senator from Florida (Mr. NELSON) was added as a cosponsor of S. 2324, a bill to amend the Investment Company Act of 1940 to change certain requirements relating to the capital structure of business development companies, to direct the Securities and Exchange Commission to revise certain rules relating to business development companies, and for other purposes.

S. 2329

At the request of Mr. HOEVEN, the name of the Senator from Iowa (Mrs. ERNST) was added as a cosponsor of S. 2329, a bill to reauthorize and amend the Water Infrastructure Finance and Innovation Act of 2014, and for other purposes.

S. 2372

At the request of Mr. ISAKSON, the name of the Senator from Utah (Mr. HATCH) was added as a cosponsor of S. 2372, a bill to amend title 38, United States Code, to provide outer burial receptacles for remains buried in National Parks, and for other purposes.

S. 2421

At the request of Mrs. FISCHER, the name of the Senator from Idaho (Mr. RISCH) was added as a cosponsor of S. 2421, a bill to amend the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 to provide an exemption from certain notice requirements and penalties for releases of hazardous substances from animal waste at farms.

AMENDMENT NO. 1953

At the request of Mr. HELLER, the name of the Senator from Louisiana (Mr. KENNEDY) was added as a cosponsor of amendment No. 1953 intended to be proposed to H.R. 2579, a bill to amend the Internal Revenue Code of 1986 to allow the premium tax credit with respect to unsubsidized COBRA continuation coverage.

AMENDMENT NO. 1954

At the request of Mr. HELLER, the name of the Senator from Louisiana (Mr. KENNEDY) was added as a cosponsor of amendment No. 1954 intended to be proposed to H.R. 2579, a bill to amend the Internal Revenue Code of 1986 to allow the premium tax credit with respect to unsubsidized COBRA continuation coverage.

AMENDMENT NO. 1958

At the request of Ms. COLLINS, the names of the Senator from Missouri (Mrs. MCCASKILL), the Senator from New Hampshire (Ms. HASSAN) and the Senator from Alabama (Mr. JONES) were added as cosponsors of amendment No. 1958 proposed to H.R. 2579, a bill to amend the Internal Revenue Code of 1986 to allow the premium tax credit with respect to unsubsidized COBRA continuation coverage.

AMENDMENT NO. 1959

At the request of Mr. LANKFORD, the name of the Senator from Tennessee

(Mr. CORKER) was added as a cosponsor of amendment No. 1959 proposed to H.R. 2579, a bill to amend the Internal Revenue Code of 1986 to allow the premium tax credit with respect to unsubsidized COBRA continuation coverage.

AMENDMENT NO. 2010

At the request of Mr. ROUNDS, the names of the Senator from Missouri (Mrs. MCCASKILL), the Senator from New Hampshire (Ms. HASSAN) and the Senator from Alabama (Mr. JONES) were added as cosponsors of amendment No. 2010 intended to be proposed to H.R. 2579, a bill to amend the Internal Revenue Code of 1986 to allow the premium tax credit with respect to unsubsidized COBRA continuation coverage.

## STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. DAINES (for himself and Ms. STABENOW):

S. 2436. A bill to amend the Internal Revenue Code of 1986 to limit the amount of certain qualified conservation contributions; to the Committee on Finance.

Mr. DAINES. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 2436

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. SHORT TITLE.

This Act may be cited as the "Charitable Conservation Easement Program Integrity Act of 2018".

### SEC. 2. LIMITATION ON PARTNER'S DEDUCTION FOR QUALIFIED CONSERVATION CONTRIBUTIONS MADE BY PARTNERSHIP.

(a) IN GENERAL.—Section 170(h) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(7) LIMITATION ON PARTNERSHIP ALLOCATION OF CONTRIBUTIONS.—

"(A) IN GENERAL.—In the case of any qualified conservation contributions of any partnership (whether directly or as a distributive share of such contributions of another partnership), no amount of such contributions may be taken into account under this section by any partner of such partnership as a distributive share of such contributions if the aggregate amount so taken into account by such partner for the taxable year would (but for this paragraph) exceed 2.5 times such partner's adjusted basis in such partnership (determined as of the close of such taxable year and without regard to such contributions). The preceding sentence shall apply only with respect to the first 5 taxable years of such partner which end after the date on which such partner first became a partner in the partnership.

"(B) EXCEPTION FOR FAMILY PARTNERSHIPS.—Subparagraph (A) shall not apply with respect to any partnership if substantially all of the partnership interests in such partnership are held by individuals who are related within the meaning of section 152(d)(2).

"(C) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance

as may be necessary to carry out, and prevent the avoidance of, the purposes of this paragraph."

(b) EFFECTIVE DATE.—This section shall apply to contributions made after December 23, 2016. No inference is intended as the appropriate treatment of contributions made on or before such date or as to any activity not described in section 170(h)(7) of the Internal Revenue Code of 1986, as added by this section.

## SUBMITTED RESOLUTIONS

### SENATE RESOLUTION 407—RECOGNIZING THE CRITICAL WORK OF HUMAN RIGHTS DEFENDERS IN PROMOTING HUMAN RIGHTS, THE RULE OF LAW, DEMOCRACY, AND GOOD GOVERNANCE

Mr. COONS (for himself and Mr. TILLIS) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 407

Whereas the Declaration on the Right and Responsibility of Individuals, Groups and Organs of Society to Promote and Protect Universally Recognized Human Rights and Fundamental Freedoms (referred to in this preamble as the "Declaration on Human Rights Defenders")—

(1) was adopted by the United Nations General Assembly on December 9, 1998; and

(2) states that, "Everyone has the right . . . to promote and to strive for the protection and realization of human rights and fundamental freedoms at the national and international levels";

Whereas the Department of State defines "human rights defenders" as "individuals, working alone or in groups, who non-violently advocate for the promotion and protection of universally recognized human rights and fundamental freedoms";

Whereas the Senate supports the right of human rights defenders all over the world to promote the fundamental freedoms enshrined in—

(1) the Universal Declaration of Human Rights, adopted at Paris on December 10, 1948; and

(2) human rights treaties;

Whereas human rights defenders protect the rights of vulnerable individuals and groups;

Whereas, according to Amnesty International, an estimated 3,500 human rights defenders have been murdered since the adoption of the Declaration on Human Rights Defenders;

Whereas, in certain parts of the world, the work of human rights defenders is threatened through—

(1) restrictions on—

(A) the press; and

(B) the freedoms of expression, assembly, and association;

(2) smear campaigns;

(3) arbitrary detentions;

(4) laws restricting the funding and registration of human rights organizations;

(5) physical attacks;

(6) enforced disappearances;

(7) impunity with respect to crimes committed against human rights defenders; and

(8) abuses of—

(A) antiterrorism legislation; and

(B) states of emergency; and

Whereas, in the Country Reports on Human Rights Practices for 2016 of the Department of State, Secretary of State Rex Tillerson noted the commitment of the

United States to “the human rights guaranteed to all individuals around the world”: Now, therefore, be it

*Resolved*, That the Senate—

(1) commends human rights defenders for their critical work in promoting human rights, the rule of law, democracy, and good governance;

(2) recognizes the rights of human rights defenders to the freedoms of association, assembly, and expression, including the rights of those individuals to collect and publish data on government abuses;

(3) condemns all threats to—

(A) human rights defenders; and

(B) the work of human rights defenders in promoting universally recognized human rights;

(4) welcomes the imposition of sanctions by the President, on December 21, 2017, and under the Global Magnitsky Human Rights Accountability Act (subtitle F of title XII of Public Law 114-328; 22 U.S.C. 2656 note), with respect to human rights abusers and corrupt actors;

(5) encourages all countries to recognize their duties under the Declaration on the Right and Responsibility of Individuals, Groups and Organs of Society to Promote and Protect Universally Recognized Human Rights and Fundamental Freedoms, adopted by the United Nations General Assembly on December 9, 1998, to “protect, promote and implement all human rights and fundamental freedoms”; and

(6) calls on the President and Secretary of State to maintain leadership by the United States in promoting human rights.

**SENATE RESOLUTION 408—COMMEMORATING THE 59TH ANNIVERSARY OF TIBET’S 1959 UPRISING AS “TIBETAN RIGHTS DAY”, AND EXPRESSING SUPPORT FOR THE HUMAN RIGHTS AND RELIGIOUS FREEDOM OF THE TIBETAN PEOPLE AND THE TIBETAN BUDDHIST FAITH COMMUNITY**

Mr. LEAHY (for himself, Mrs. FEINSTEIN, and Mr. CRUZ) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 408

Whereas March 10, 2018, marks the 59th anniversary of the 1959 uprising in Tibet, during which the people of Lhasa, fearing for the life of the Dalai Lama, surrounded his residence, organized a guard, and called for the withdrawal of Chinese forces from Tibet and the restoration of Tibet’s freedom;

Whereas Chinese statistics estimate 87,000 Tibetans were killed, arrested, or deported to labor camps during the suppression of the 1959 uprising, which also forced the Dalai Lama and tens of thousands of other Tibetans to flee into exile;

Whereas March 10, 2018, also marks the 10th anniversary of a series of protests in Lhasa, which spread across Tibet, and which were suppressed by Chinese forces;

Whereas, according to the Department of State, the Government of the People’s Republic of China is engaged in the severe repression of Tibet’s unique religious, cultural, and linguistic heritage, and is engaged in gross violations of human rights in Tibet, including extrajudicial detentions, disappearances, and torture;

Whereas, in the ten years since the 2008 protests, at least 152 Tibetans in Tibet are known to have self-immolated, with statements or records left by these self-immola-

tors calling for freedom for Tibet and the return of the Dalai Lama;

Whereas, in 1991, Congress resolved its sense that Tibet is an occupied country under the established principles of international law whose true representatives are the Dalai Lama and the Tibetan government in exile as recognized by the Tibetan people;

Whereas, in 1961, with the support of the United States, the United Nations General Assembly recognized the Tibetan people’s “fundamental human rights and freedoms, including the right to self-determination”;

Whereas, on October 18, 2007, Congress awarded the Congressional Gold Medal to the Dalai Lama, finding that he is recognized around the world as a leading figure of moral and religious authority, and is the unrivaled spiritual and cultural leader of the Tibetan people;

Whereas Buddhists in Tibet, the United States, India, Nepal, Bhutan, Mongolia, Russia, and other countries where followers of Tibetan Buddhism reside look to the Dalai Lama for religious leadership and spiritual guidance;

Whereas, in its 2017 annual report, the United States Commission on International Religious Freedom noted that “[t]he Chinese government claims the power to select the next Dalai Lama with the help of a law that grants the government authority over reincarnations,” which purports to require all Tibetan Buddhist leaders to obtain the approval of the Government of the People’s Republic of China in order to reincarnate;

Whereas the Government of the People’s Republic of China has interfered in the identification and installation of reincarnated leaders of Tibetan Buddhism, as part of its efforts to maintain control over Tibet, including in 1995 arbitrarily detaining the recently identified 11th Panchen Lama, then a six-year-old boy, and purporting to install China’s own candidate as Panchen Lama;

Whereas, in 2011, the 14th Dalai Lama declared that the responsibility for identifying a future 15th Dalai Lama will rest with officials of the Dalai Lama’s private office and that “apart from the reincarnation recognized through such legitimate methods, no recognition or acceptance should be given to a candidate chosen for political ends by anyone, including those in the People’s Republic of China”;

Whereas, in 1981, the United Nations General Assembly passed the Declaration on the Elimination of all Forms of Intolerance and of Discrimination Based on Religion or Belief, which provides that freedom of religion shall include the freedom to “train, appoint, elect or designate by succession appropriate leaders called for by the requirements and standards of any religion or belief”; and

Whereas Congress has long held that the right to freedom of religion undergirds the very origin and existence of the United States, and that freedom of religious belief and practice is a universal human right and fundamental freedom: Now, therefore, be it

*Resolved*, That the Senate—

(1) recognizes March 10, 2018, as “Tibetan Rights Day”;

(2) affirms its recognition of His Holiness the 14th Dalai Lama for his outstanding contributions to peace, nonviolence, human rights, and religious understanding;

(3) affirms its support for the Tibetan people’s fundamental human rights and freedoms, including their right to self-determination and the protection of their distinct religious, cultural, linguistic, and national identity;

(4) expresses its sense that the identification and installation of Tibetan Buddhist religious leaders, including a future 15th Dalai Lama, is a matter that should be determined solely within the Tibetan Buddhist faith

community, in accordance with the inalienable right to religious freedom;

(5) expresses its sense that any attempt by the Government of the People’s Republic of China to identify or install its own candidate as a Tibetan Buddhist religious leader, including a future 15th Dalai Lama, is invalid interference in the right to religious freedom of Tibetan Buddhists around the world, including in Tibet as well as the United States and elsewhere; and

(6) calls on the Secretary of State to fully implement the provisions of the Tibetan Policy Act of 2002 (subtitle B of title VI of Public Law 107-228; 22 U.S.C. 6901 et seq.), in cooperation with like-minded states where appropriate, including that—

(A) representatives of the United States Government in exchanges with officials of the Government of the People’s Republic of China should call for and otherwise promote the cessation of all interference by the Government of the People’s Republic of China or the Chinese Communist Party in the religious affairs of the Tibetan people;

(B) the United States Ambassador to the People’s Republic of China should meet with the 11th Panchen Lama, who was arbitrarily detained on May 17, 1995, and otherwise ascertain information concerning his whereabouts and well-being; and

(C) the Secretary of State should make best efforts to establish an office in Lhasa, Tibet, to monitor political, economic, and cultural developments in Tibet.

Mr. LEAHY. Mr. President, I am pleased to join Senators FEINSTEIN and CRUZ in cosponsoring a resolution recognizing the 59th anniversary of the Tibetan uprising against Chinese rule—March 10, 2018 as “Tibetan Rights Day.”

Fifty-nine years ago, Tibetans took a stand, together, for the freedom of their homeland. The people of the Tibetan capital, Lhasa, fearing for the life of the Dalai Lama, surrounded his residence, organized a guard, and called for the withdrawal of Chinese forces from Tibet and the restoration of Tibet’s freedom. Chinese statistics estimate 87,000 Tibetans were killed, arrested, or deported to labor camps during the suppression of the 1959 uprising, which also led to the forced exile of the Dalai Lama and tens of thousands of other Tibetans.

Today, 59 years later, the Government of the People’s Republic of China remains engaged in the severe repression of Tibet’s unique religious, cultural, and linguistic heritage, and is engaged in gross violations of human rights in Tibet, including extrajudicial detentions, disappearances, and torture. At least 152 Tibetans in Tibet are known to have self-immolated in protest in the past decade. Yet the Tibetan people have not given up their struggle for fundamental human rights and freedoms. We stand by the Tibetan people, who have long been our unwavering friends.

We also stand by the rights of Tibetan Buddhists, not just in Tibet but around the world, who should be able to determine their own religious leadership in accordance with their inalienable right to religious freedom. According to the U.S. Commission on International Religious Freedom, the Chinese government claims the power to