POM-203. A joint memorial adopted by the Legislature of the State of Idaho requesting a permanent exemption from the U.S. Department of Transportation—Federal Motor Carrier Safety Administration electronic logging devices mandate granted by whichever means appropriate for livestock and agriculture commodity transporters; to the Committee on Commerce, Science, and Transportation.

SENATE JOINT MEMORIAL NO. 104

Whereas, the 2012 federal transportation bill, MAP-21, mandated electronic logging devices (ELD) in commercial trucks, which were to be finalized by rule in 2015, with an implementation date of December 18, 2017, in trucks of model year 2000 and newer; and

Whereas, because of the nature of the commodities hauled and normal industry scheduling uncertainty, livestock and agriculture commodity haulers requested exemption from this mandated transition from handwritten logbooks to the electronic log, and the United States Department of Transportation (USDOT) and the Federal Motor Carrier Safety Administration (FMCSA) originally ignored the request and agriculture commodity haulers; and

Whereas, the federal mandate and rule decreases efficiency, increases business expense and does little or nothing to improve safety in this segment of the trucking industry, and USDOT-FMCSA has not considered the special circumstances surrounding the transport of livestock, fish and insects, as these are the most perishable and fragile of all commodities and must be transported in the most efficient, timely and expedient manner as possible, and conformity with the ELD mandate and existing hours of services rule would result in delays off-loading and reloading of livestock and even the addition of a second driver on short hauls; and

Whereas, infrastructure for off-loading and holding of livestock do not readily exist and, if it did, extra handling of cargo would result in added stress, weight loss, additional expense and exposure to additional disease and biohazard, with no positive benefit to the animals; and

Whereas, heavy machinery service vehicles often drive long distances to reach a job site and remain at the location long enough to exceed the 14-hour service day thereby requiring either an additional driver or an overnight stay near the job site and subsequently decreasing efficiency and increasing business expense; and

Whereas, highway safety is also a primary consideration, and livestock transporters were involved in a statistically insignificant number of accidents (0.004%) according to the "Large Truck Crash Causation Study" published by the FMCSA and the National Highway Safety Institute and 0.7% of fatal accidents per the "Trucks Involved in Fatal Accidents Factbook 2005" published by the Transportation Research Institute; and

Whereas, mandated ELDs engage when the truck's motor is started. The devices provide the operator no discretion in determining "on-duty" and "off-duty" time. Large, overthe-road commercial truck fleets support the ELD mandate because they are better able to absorb related costs and are subject to well-defined schedules; and

Whereas, paper logs allow the driver this determination. Because many livestock and agriculture commodity haulers are small and independently owned businesses, mandatory ELD use will result in increased livestock handling, more downtime, increased expenses, and lower net revenues to producers and trucking firms and small trucking companies forced out of business. The ELD mandate is impractical because USDOT-FMCSA did not consider normal

delays that are encountered when dealing with livestock and other agriculture commodities; and

Whereas, in September 2017, seven national agriculture commodity organizations and other agriculture-related organizations requested a waiver from the rule, which was granted and will be in effect until March 18, 2018. Section 132, Exemption from Requirement for Electronic Logging Device, is contained in the FY18 federal Transportation, Housing and Urban Development (THUD) bill funding to implement the ELD mandate in FY18, and this language was signed by all members of Idaho's congressional delegation, and legislation was introduced in 2017 in the United States House of Representatives to make a livestock/agriculture commodity exemption permanent; and

Whereas, the federal mandate and rule is difficult to implement, increases cost, lowers efficiency, imposes an unfunded mandate, creates economic and regulatory hardship for small business and does not consider the special needs of certain segments of the trucking industry: Now, therefore, be it

Resolved, By the members of the Second Regular Session of the Sixty-fourth Idaho Legislature, the Senate and the House of Representatives concurring therein, that we request a permanent exemption from the USDOT-FMCSA ELD mandate granted by whichever means appropriate for livestock and agriculture commodity transporters; and be it further

Resolved, That the Secretary of the Senate be, and she is hereby authorized and directed to forward a copy of this Memorial to the President of the Senate and the Speaker of the House of Representatives of Congress, and to the congressional delegation representing the State of Idaho in the Congress of the United States, the United States Department of Transportation and the Federal Motor Carrier Safety Administration.

POM-204. A resolution approved by the Mayor and City Council of the City of Rice Lake, Wisconsin, supporting the passage of an amendment to the United States Constitution stating: only human beings are endowed with Constitutional rights-not corporations, unions, non-profits or other artificial entities; and money is not speech, and therefore regulating political contributions and spending is not equivalent to limiting political speech; to the Committee on the Judiciary.

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 Mr. MANCHIN:

S. 2681. A bill to amend the Internal Revenue Code of 1986 to allow a credit against tax for coal-powered electric generation units; to the Committee on Finance.

By Mr. MURPHY (for himself and Mr. UDALL):

S. 2682. A bill to establish a student loan forgiveness plan for certain borrowers who are employed at a qualified farm or ranch; to the Committee on Health, Education, Labor, and Pensions.

By Mr. CRAPO (for himself and Mr. Brown):

S. 2683. A bill to amend the Internal Revenue Code of 1986 to impose a mileage-based user fee for mobile mounted concrete boom pumps in lieu of the tax on taxable fuels, and for other purposes; to the Committee on Finance.

By Mr. UDALL (for himself and Mr. INHOFE):

S. 2684. A bill to establish a Federal student loan restructured repayment schedule for certain borrowers who are agricultural producers; to the Committee on Health, Education, Labor, and Pensions.

By Mr. UDALL (for himself and Mr. INHOFE):

S. 2685. A bill to modify certain requirements for farm ownership loan eligibility; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. PERDUE:

S. 2686. A bill to require Federal agencies to issue appropriate identification for the carrying of concealed firearms by qualified law enforcement officers and qualified retired law enforcement officers; to the Committee on the Judiciary.

By Mr. CRUZ:

S. 2687. A bill to amend the Internal Revenue Code of 1986 to make permanent the individual tax provisions of the tax reform law, and for other purposes; to the Committee on Finance.

By Mr. CRUZ (for himself and Mr. INHOFE):

S. 2688. A bill to amend the Internal Revenue Code of 1986 to provide for the indexing of certain assets for purposes of determining gain or loss; to the Committee on Finance.

By Mr. CORNYN (for himself, Mr. Heller, and Mr. Roberts):

S. 2689. A bill to provide a taxpayer bill of rights for small businesses; to the Committee on Finance.

By Mr. RUBIO (for himself, Ms. STABE-NOW, Mr. CORNYN, and Mr. NELSON):

S. 2690. A bill to amend title XVIII of the Social Security Act to permit review of certain Medicare payment determinations for disproportionate share hospitals, and for other purposes; to the Committee on Finance.

By Mr. SANDERS (for himself and Ms. HARRIS):

S. 2691. A bill to hold pharmaceutical companies accountable for illegal marketing and distribution of opioid products and for their role in creating and exacerbating the opioid epidemic in the United States; to the Committee on Finance.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Mr. MANCHIN:

S. Res. 470. A resolution expressing the sense of the Senate that electricity markets do not appropriately value the reliability and resilience attributes of baseload power generation serving the bulk power system; to the Committee on Energy and Natural Resources.

By Mr. BURR (for himself and Mr. MANCHIN):

S. Res. 471. A resolution designating March 29, 2018, as "Vietnam Veterans Day"; considered and agreed to.

By Mr. BURR (for himself, Mr. MANCHIN, Mr. INHOFE, and Mr. HELL-ER):

S. Res. 472. A resolution designating April 5, 2018, as "Gold Star Wives Day"; considered and agreed to.

ADDITIONAL COSPONSORS

S. 66

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

(Mr. Coons) was added as a cosponsor of S. 66, a bill to amend title 10, United States Code, to permit certain retired members of the uniformed services who have a service-connected disability to receive both disability compensation from the Department of Veterans Affairs for their disability and either retired pay by reason of their years of military service or Combat-Related Special Compensation, and for other purposes.

S. 515

At the request of Mr. Casey, the name of the Senator from Montana (Mr. Tester) was added as a cosponsor of S. 515, a bill to require the Secretary of Labor to maintain a publicly available list of all employers that relocate a call center overseas, to make such companies ineligible for Federal grants or guaranteed loans, and to require disclosure of the physical location of business agents engaging in customer service communications, and for other purposes.

S. 1719

At the request of Ms. Cantwell, the name of the Senator from Montana (Mr. Tester) was added as a cosponsor of S. 1719, a bill to eliminate duties on imports of recreational performance outerwear, to establish the Sustainable Textile and Apparel Research Fund, and for other purposes.

S. 1989

At the request of Ms. Klobuchar, the name of the Senator from Minnesota (Ms. SMITH) was added as a cosponsor of S. 1989, a bill to enhance transparency and accountability for online political advertisements by requiring those who purchase and publish such ads to disclose information about the advertisements to the public, and for other purposes.

S. 2047

At the request of Mr. Murphy, the name of the Senator from Hawaii (Ms. Hirono) was added as a cosponsor of S. 2047, a bill to restrict the use of funds for kinetic military operations in North Korea.

S. 2124

At the request of Mr. Leahy, the name of the Senator from Minnesota (Ms. SMITH) was added as a cosponsor of S. 2124, a bill to ensure the privacy and security of sensitive personal information, to prevent and mitigate identity theft, to provide notice of security breaches involving sensitive personal information, and to enhance law enforcement assistance and for other protections against security breaches, fraudulent access, and misuse of personal information.

S. 2271

At the request of Mr. REED, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 2271, a bill to reauthorize the Museum and Library Services Act.

S. 2540

At the request of Ms. STABENOW, the name of the Senator from Mississippi

(Mr. WICKER) was added as a cosponsor of S. 2540, a bill to provide predictability and certainty in the tax law, create jobs, and encourage investment.

S. 2555

At the request of Mrs. GILLIBRAND, the name of the Senator from Massachusetts (Ms. WARREN) was added as a cosponsor of S. 2555, a bill to amend the Agricultural Act of 2014 to establish the Dairy Farm Sustainability Price Loss Coverage Program, and for other purposes.

S. 2578

At the request of Mr. Schatz, the name of the Senator from Minnesota (Ms. Smith) was added as a cosponsor of S. 2578, a bill to amend title 13, United States Code, to require the Secretary of Commerce to provide advanced notice to Congress before changing any questions on the decennial census, and for other purposes.

S. 2639

At the request of Mr. Markey, the name of the Senator from Minnesota (Ms. SMITH) was added as a cosponsor of S. 2639, a bill to require the Federal Trade Commission to establish privacy protections for customers of online edge providers, and for other purposes.

S. 2642

At the request of Mr. KAINE, the name of the Senator from West Virginia (Mr. MANCHIN) was added as a cosponsor of S. 2642, a bill to require the Secretary of Labor, in consultation with the Secretary of Health and Human Services, to establish a pilot program for Jobs Plus Recovery programs, and for other purposes.

S. 2663

At the request of Mr. Barrasso, the name of the Senator from Arkansas (Mr. Boozman) was added as a cosponsor of S. 2663, a bill to modify and improve provisions relating to environmental requirements for agriculture and agricultural producers, and for other purposes.

S. 2680

At the request of Mr. ALEXANDER, the names of the Senator from Georgia (Mr. ISAKSON), the Senator from Louisiana (Mr. CASSIDY) and the Senator from Nevada (Mr. HELLER) were added as cosponsors of S. 2680, a bill to address the opioid crisis.

At the request of Mrs. Murray, the names of the Senator from West Virginia (Mr. Manchin), the Senator from Wisconsin (Ms. Baldwin) and the Senator from Virginia (Mr. Kaine) were added as cosponsors of S. 2680, supra.

S.J. RES. 57

At the request of Mr. Moran, the names of the Senator from Texas (Mr. Cruz) and the Senator from South Dakota (Mr. Thune) were added as cosponsors of S.J. Res. 57, a joint resolution providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by Bureau of Consumer Financial Protection relating to "Indirect Auto Lending and Compliance with the Equal Credit Opportunity Act".

S. RES. 459

At the request of Ms. Harris, the names of the Senator from Massachusetts (Mr. Markey) and the Senator from Ohio (Mr. Brown) were added as cosponsors of S. Res. 459, a resolution recognizing "Black Maternal Health Week" to bring national attention to the maternal health care crisis in the Black community and the importance of reducing the rate of maternal mortality and morbidity among Black women.

S. RES. 460

At the request of Ms. Baldwin, the names of the Senator from Connecticut (Mr. Blumenthal) and the Senator from New York (Mrs. Gillibrand) were added as cosponsors of S. Res. 460, a resolution condemning Boko Haram and calling on the Governments of the United States of America and Nigeria to swiftly implement measures to defeat the terrorist organization.

S. RES. 463

At the request of Mr. DURBIN, his name was added as a cosponsor of S. Res. 463, a resolution authorizing a Senator to bring a young son or daughter of the Senator onto the floor of the Senate during votes.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. CORNYN (for himself, Mr. Heller, and Mr. Roberts):

S. 2689. A bill to provide a taxpayer bill of rights for small businesses; to the Committee on Finance.

Mr. CORNYN. 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. 2689

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

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the "Small Business Taxpayer Bill of Rights Act of 2018".

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

Sec. 1. Short title; table of contents.

Sec. 2. Modification of standards for awarding of costs and certain fees.

Sec. 3. Civil damages allowed for reckless or intentional disregard of internal revenue laws.

Sec. 4. Modifications relating to certain offenses by officers and employees in connection with revenue laws.

Sec. 5. Modifications relating to civil damages for unauthorized inspection or disclosure of returns and return information.

Sec. 6. Ban on ex parte discussions.

Sec. 7. Right to independent conference.

Sec. 8. Alternative dispute resolution procedures.

Sec. 9. Increase in monetary penalties for certain unauthorized disclosures of information.

Sec. 10. Ban on raising new issues on appeal. Sec. 11. Limitation on enforcement of liens

against principal residences.