

of this Act or the date that a product has been determined to be a tobacco product by the Food and Drug Administration, the Secretary of the Treasury (or the Secretary of the Treasury's delegate) shall issue final regulations establishing the level of tax for such product that is equivalent to the tax rate for cigarettes on an estimated per use basis.

(h) **CLARIFYING DEFINITION OF TOBACCO PRODUCTS.**—

(1) **IN GENERAL.**—Subsection (c) of section 5702 of the Internal Revenue Code of 1986 is amended to read as follows:

“(c) **TOBACCO PRODUCTS.**—The term ‘tobacco products’ means—

“(1) cigars, cigarettes, smokeless tobacco, pipe tobacco, and roll-your-own tobacco, and

“(2) any other product subject to tax pursuant to section 5701(i).”.

(2) **CONFORMING AMENDMENTS.**—Subsection (d) of section 5702 of such Code is amended by striking “cigars, cigarettes, smokeless tobacco, pipe tobacco, or roll-your-own tobacco” each place it appears and inserting “tobacco products”.

(i) **INCREASING TAX ON CIGARETTES.**—

(1) **SMALL CIGARETTES.**—Section 5701(b)(1) of such Code is amended by striking “\$50.33” and inserting “\$100.66”.

(2) **LARGE CIGARETTES.**—Section 5701(b)(2) of such Code is amended by striking “\$105.69” and inserting “\$211.38”.

(j) **TAX RATES ADJUSTED FOR INFLATION.**—Section 5701 of such Code, as amended by subsection (g), is amended by adding at the end the following new subsection:

“(j) **INFLATION ADJUSTMENT.**—

“(1) **IN GENERAL.**—In the case of any calendar year beginning after 2018, the dollar amounts provided under this chapter shall each be increased by an amount equal to—

“(A) such dollar amount, multiplied by

“(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year, determined by substituting ‘calendar year 2017’ for ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

“(2) **ROUNDING.**—If any amount as adjusted under paragraph (1) is not a multiple of \$0.01, such amount shall be rounded to the next highest multiple of \$0.01.”.

(k) **FLOOR STOCKS TAXES.**—

(1) **IMPOSITION OF TAX.**—On tobacco products manufactured in or imported into the United States which are removed before any tax increase date and held on such date for sale by any person, there is hereby imposed a tax in an amount equal to the excess of—

(A) the tax which would be imposed under section 5701 of the Internal Revenue Code of 1986 on the article if the article had been removed on such date, over

(B) the prior tax (if any) imposed under section 5701 of such Code on such article.

(2) **CREDIT AGAINST TAX.**—Each person shall be allowed as a credit against the taxes imposed by paragraph (1) an amount equal to \$500. Such credit shall not exceed the amount of taxes imposed by paragraph (1) on such date for which such person is liable.

(3) **LIABILITY FOR TAX AND METHOD OF PAYMENT.**—

(A) **LIABILITY FOR TAX.**—A person holding tobacco products on any tax increase date to which any tax imposed by paragraph (1) applies shall be liable for such tax.

(B) **METHOD OF PAYMENT.**—The tax imposed by paragraph (1) shall be paid in such manner as the Secretary shall prescribe by regulations.

(C) **TIME FOR PAYMENT.**—The tax imposed by paragraph (1) shall be paid on or before the date that is 120 days after the effective date of the tax rate increase.

(4) **ARTICLES IN FOREIGN TRADE ZONES.**—Notwithstanding the Act of June 18, 1934 (commonly known as the Foreign Trade Zone Act, 48 Stat. 998, 19 U.S.C. 81a et seq.),

or any other provision of law, any article which is located in a foreign trade zone on any tax increase date shall be subject to the tax imposed by paragraph (1) if—

(A) internal revenue taxes have been determined, or customs duties liquidated, with respect to such article before such date pursuant to a request made under the 1st proviso of section 3(a) of such Act, or

(B) such article is held on such date under the supervision of an officer of the United States Customs and Border Protection of the Department of Homeland Security pursuant to the 2d proviso of such section 3(a).

(5) **DEFINITIONS.**—For purposes of this subsection—

(A) **IN GENERAL.**—Any term used in this subsection which is also used in section 5702 of such Code shall have the same meaning as such term has in such section.

(B) **TAX INCREASE DATE.**—The term “tax increase date” means the effective date of any increase in any tobacco product excise tax rate pursuant to the amendments made by this section (other than subsection (j) thereof).

(C) **SECRETARY.**—The term “Secretary” means the Secretary of the Treasury or the Secretary's delegate.

(6) **CONTROLLED GROUPS.**—Rules similar to the rules of section 5061(e)(3) of such Code shall apply for purposes of this subsection.

(7) **OTHER LAWS APPLICABLE.**—All provisions of law, including penalties, applicable with respect to the taxes imposed by section 5701 of such Code shall, insofar as applicable and not inconsistent with the provisions of this subsection, apply to the floor stocks taxes imposed by paragraph (1), to the same extent as if such taxes were imposed by such section 5701. The Secretary may treat any person who bore the ultimate burden of the tax imposed by paragraph (1) as the person to whom a credit or refund under such provisions may be allowed or made.

(1) **EFFECTIVE DATES.**—

(1) **IN GENERAL.**—Except as provided in paragraphs (2) through (4), the amendments made by this section shall apply to articles removed (as defined in section 5702(j) of the Internal Revenue Code of 1986) after the last day of the month which includes the date of the enactment of this Act.

(2) **DISCRETE SINGLE-USE UNITS AND PROCESSED TOBACCO.**—The amendments made by subsections (c)(1)(C), (c)(2), and (f) shall apply to articles removed (as defined in section 5702(j) of the Internal Revenue Code of 1986) after the date that is 6 months after the date of the enactment of this Act.

(3) **LARGE CIGARS.**—The amendments made by subsection (e) shall apply to articles removed after December 31, 2019.

(4) **OTHER TOBACCO PRODUCTS.**—The amendments made by subsection (g)(1) shall apply to products removed after the last day of the month which includes the date that the Secretary of the Treasury (or the Secretary of the Treasury's delegate) issues final regulations establishing the level of tax for such product.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 122—OBSERVING THE 25TH ANNIVERSARY OF THE GENOCIDE IN RWANDA

Mr. MENENDEZ (for himself, Mr. ISAKSON, Mr. RUBIO, Mr. KAINE, Mr. CARDIN, Mr. COONS, Mr. MERKLEY, and Mr. BOOKER) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 122

Whereas 25 years ago, between April and June 1994, an estimated 800,000 Rwandans, most of them members of the minority Tutsi community along with some politically moderate Hutus, were killed in an organized campaign of genocide;

Whereas up to 2,000,000 people fled Rwanda as refugees, 1,000,000 were internally displaced, and of the survivors, 75,000 were children who lost one or both parents;

Whereas the United Nations Assistance Mission for Rwanda was dramatically scaled back as the genocide occurred, with the United States and other nations failing to stop the killings;

Whereas the genocide forced Rwandans to confront core issues of ethnic and national identity, justice, peace, reconciliation, and security;

Whereas the people and Government of Rwanda have taken steps to foster peace and reconciliation;

Whereas Rwanda's position on the United Nations Development Program Human Development Index continues to steadily improve, although the nation remains one of the world's poorest, positioned at 158 out of 189 countries and territories requiring continued development assistance and support; and

Whereas the people and Government of the United States support the people of Rwanda in their aspirations for continued economic growth, improved food security, better health outcomes, protection of biodiversity, and fully accountable governance: Now, therefore, be it

Resolved, That the Senate—

(1) solemnly observes the 25th Anniversary of the genocide in Rwanda, which began on April 6, 1994;

(2) recognizes the failure of the international community, including the United States, to provide urgent assistance in preventing and stopping the genocide;

(3) reaffirms that the people of the United States will continue to stand with the people of Rwanda in their ongoing journey towards reconciliation, peace, and open, inclusive, and accountable governance;

(4) reaffirms its commitment to the Convention on the Prevention and Punishment of the Crime of Genocide, done at Paris December 9, 1948;

(5) supports ongoing efforts to educate the people of the United States, and around the world, about the genocide in Rwanda, hoping to prevent the commission of any such future occurrences in Rwanda or elsewhere;

(6) commits to continuing efforts to strengthen and support Rwandan, United States, and other international institutions and tribunals working to bring to justice those responsible for the genocide; and

(7) calls on the United States Government and the international community to seize on the occasion of this anniversary to focus attention on the future of Rwanda, cooperating to prevent and respond to genocide and crimes against humanity in nations across the globe, and to support the people of Rwanda so that they may—

(A) be free from future ethnic violence;

(B) experience full civil and human rights, without fear of violence or intimidation;

(C) peacefully resolve disputes; and

(D) benefit from sustained economic growth and development, which improves the health, prosperity and standard of living of all.

SENATE RESOLUTION 123—SUPPORTING THE NORTH ATLANTIC TREATY ORGANIZATION AND RECOGNIZING ITS 70 YEARS OF ACCOMPLISHMENTS

Mr. RISCH (for himself, Mr. MENENDEZ, Mr. TILLIS, Mrs. SHAHEEN, Mr. JOHNSON, and Mr. MURPHY) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 123

Resolved,

SECTION 1. FINDINGS.

The Senate makes the following findings:

(1) The North Atlantic Treaty Organization (NATO) was founded on April 4, 1949, to “safeguard the freedom, common heritage and civilisation of [its] peoples, founded on the principles of democracy, individual liberty and the rule of law”.

(2) The United States Senate approved the North Atlantic Treaty of 1949 on July 21, 1949, and the United States Government acceded to membership in NATO on August 24, 1949.

(3) NATO is a community of democracies that acts collectively to promote freedom, stability, and peace around the globe.

(4) NATO has continued to welcome into its membership those nations that have evinced a desire to partake in the alliance's commitment to settle international disputes peaceably, strengthen their free institutions, promote conditions of stability and well-being, and seek to eliminate conflict in their international economic policies, and which are dedicated to maintaining and developing their capacity to resist armed attack.

(5) The sustained commitment of NATO to mutual defense has made possible the democratic and economic transformation of Central and Eastern Europe.

(6) Lasting stability and security in Europe requires the further military, economic, and political integration of emerging democracies into existing European and transatlantic structures.

(7) NATO serves as a force multiplier, whose command structures, training institutions, and multilateral exercises have generated unprecedented multinational contributions to United States national security priorities and enabled European and Canadian soldiers to fight side-by-side with members of the United States Armed Forces.

(8) The allies invoked NATO's Article 5 collective defense clause and offered military assistance to the United States in responding to the attacks of September 11, 2001.

(9) NATO member nations stood in support of the United States after it was attacked on September 11, 2001, sending tens of thousands troops to fight alongside American soldiers in Afghanistan.

(10) NATO is currently involved in several operations benefiting United States national security, including Operation Resolute Support in Afghanistan, NATO's Kosovo Force (KFOR), Operation Sea Guardian in the Mediterranean Sea (maritime situational awareness, counter-terrorism at sea, and support to capacity-building), the capacity-building NATO Mission Iraq, support for African Union missions, and air policing missions in the member and nonmember nations of Eastern Europe.

(11) NATO members have stood against Russian aggression in Eastern Europe, have supported United States sanctions on that country and imposed their own, have responded, as noted in the NATO Brussels Summit Declaration of 2018, “to the deteriorated security environment by enhancing our deterrence and defence posture, includ-

ing by a forward presence in the eastern part of the Alliance,” and have asserted that “there can be no return to ‘business as usual’ until there is a clear, constructive change in Russia's actions that demonstrates compliance with international law and its international obligations and responsibilities”.

(12) The NATO Wales Summit Declaration of 2014 pledged, “Allies currently meeting the NATO guideline to spend a minimum of 2% of their Gross Domestic Product (GDP) on defence will aim to continue to do so. . . . Allies whose current proportion of GDP spent on defence is below this level will: halt any decline in defence expenditure; aim to increase defence expenditure in real terms as GDP grows; aim to move towards the 2% guideline within a decade with a view to meeting their NATO Capability Targets and filling NATO's capability shortfalls.”.

(13) Twenty-two NATO nations have increased their military spending since the Wales Declaration of 2014.

(14) The NATO Brussels Summit Declaration of 2018 stated, “We reaffirm our unwavering commitment to all aspects of the Defence Investment Pledge agreed at the 2014 Wales Summit, and to submit credible national plans on its implementation, including the spending guidelines for 2024, planned capabilities, and contributions. Fair burden sharing underpins the Alliance's cohesion, solidarity, credibility, and ability to fulfil our Article 3 and Article 5 commitments. We welcome the considerable progress made since the Wales Summit with four consecutive years of real growth in non-US defence expenditure. All Allies have started to increase the amount they spend on defence in real terms and some two-thirds of Allies have national plans in place to spend 2% of their Gross Domestic Product on defence by 2024. More than half of Allies are spending more than 20% of their defence expenditures on major equipment, including related research and development, and, according to their national plans, 24 Allies will meet the 20% guideline by 2024. Allies are delivering more of the heavier, high-end capabilities we require and are improving the readiness, deployability, sustainability, and interoperability of their forces.”.

(15) NATO Secretary General Jens Stoltenberg has stated, “By the end of next year, NATO allies will add . . . 100 billion extra U.S. dollars toward defense.”.

(16) Allies who have recently acceded to NATO are amongst the highest per capita contributors to NATO missions.

(17) At the Bucharest Summit of the North Atlantic Treaty Organization in April 2008, the Heads of State and Government of the member countries of NATO declared, “NATO's ongoing enlargement process has been an historic success in advancing stability and cooperation and bringing us closer to our common goal of a Europe whole and free, united in peace, democracy and common values. NATO's door will remain open to European democracies willing and able to assume the responsibilities and obligations of membership, in accordance with Article 10 of the Washington Treaty. We reiterate that decisions on enlargement are for NATO itself to make.”.

(18) Vice President Mike Pence in June 2017 reiterated that the United States “commitment [to NATO] is unwavering” and that “NATO's open door must always remain so”.

(19) The Governments, leaders, and parliaments of Greece and the Republic of North Macedonia have ended their dispute and ratified the Prespa Agreement, resolving a long-standing bilateral dispute and establishing a strategic partnership between the two countries and clearing the way for North Macedonia's accession to NATO.

SEC. 2. SENSE OF THE SENATE.

The Senate—

(1) lauds NATO for its 70-year maintenance of the alliance and recognizes its singular contributions to maintaining the safety, security, and democratic systems of its members;

(2) calls on NATO member states to continue to fully meet their Wales pledges, more fully share the security burden by increasing their defense spending with a focus on meeting capabilities targets, enhancing interoperability, improving readiness, and modernization to respond to the threats that face the alliance on each of its flanks;

(3) stands in robust support of those NATO members who spend two percent or more of their GDPs on defense, acknowledges the four countries that have met that goal since 2014, and strongly encourages the remainder to strive to quickly reach that goal;

(4) affirms that the Senate stands ready to consider, if all applicable criteria are satisfied, the Republic of North Macedonia's application to join NATO;

(5) backs the White House's 2017 affirmation that the United States “stand[s] firmly behind Article 5” of the NATO Treaty;

(6) welcomes former Secretary of Defense James Mattis' efforts to encourage significant NATO reforms, especially regarding modernization, readiness, command structure adaptation, military mobility, and improving NATO's speed of decisionmaking to ensure the alliance remains fit for purpose; and

(7) reaffirms the commitment of the United States to NATO's mission, and its belief that NATO is the most successful security alliance in our Nation's history and one that will continue to be a cornerstone of United States security.

SENATE RESOLUTION 124—CONDEMNING THE MARCH 15, 2019, TERRORIST ATTACKS IN CHRISTCHURCH, NEW ZEALAND, OFFERING SINCERE CONDOLENCES TO ALL OF THE VICTIMS AND THEIR FAMILIES, AND EXPRESSING AND STANDING IN SOLIDARITY WITH THE PEOPLE AND GOVERNMENT OF NEW ZEALAND

Mr. MENENDEZ (for himself, Mr. RISCH, Mr. PETERS, Mr. GARDNER, Mr. DURBIN, Mr. MCCONNELL, Mr. MARKEY, and Mr. SCHUMER) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 124

Whereas, on March 15, 2019, an armed white supremacist murdered 50 Muslims and injured dozens more at the Al Noor and Linwood mosques in Christchurch, New Zealand;

Whereas Prime Minister Jacinda Ardern has said that “[i]t is clear that this can now only be described as a terrorist attack,” noting that many of the victims could be migrants or refugees, and pronouncing it “one of New Zealand's darkest days”;

Whereas the people of New Zealand are grieving following the terrorist attacks, which targeted and killed innocent men, women, and children;

Whereas the people of the United States and New Zealand stood shoulder-to-shoulder and shared spilled blood in the struggles of the 20th century to combat fascism, racism, and other extremist ideologies;

Whereas New Zealand is among the closest allies of the United States;