

(I) The commencement date of the case for purposes of determining when arbitration is available.

(II) Whether the adjustment triggering the case, if any, was made by the United States or the relevant treaty partner.

(III) Which treaty the case relates to.

(IV) The treaty article or articles at issue in the case.

(V) The date the case was resolved by the competent authorities through a mutual agreement, if so resolved.

(VI) The date on which an arbitration proceeding commenced, if an arbitration proceeding commenced.

(VII) The date on which a determination was reached by the arbitration panel, if a determination was reached, and an indication as to whether the panel found in favor of the United States or the relevant treaty partner.

(iii) With respect to each dispute submitted to arbitration and for which a determination was reached by the arbitration panel pursuant to the Protocol or any such treaty, the following information:

(I) In the case of a dispute submitted under the Protocol, an indication as to whether the presenter of the case to the competent authority of a Contracting State submitted a Position Paper for consideration by the arbitration panel.

(II) An indication as to whether the determination of the arbitration panel was accepted by each concerned person.

(III) The amount of income, expense, or taxation at issue in the case as determined by reference to the filings that were sufficient to set the commencement date of the case for purposes of determining when arbitration is available.

(IV) The proposed resolutions (income, expense, or taxation) submitted by each competent authority to the arbitration panel.

(B) The treaties referred to in subparagraph (A) are—

(i) the 2006 Protocol Amending the Convention between the United States of America and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital and to Certain Other Taxes, done at Berlin June 1, 2006 (Treaty Doc. 109-20) (the “2006 German Protocol”);

(ii) the Convention between the Government of the United States of America and the Government of the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, and accompanying protocol, done at Brussels July 9, 1970 (the “Belgium Convention”) (Treaty Doc. 110-3);

(iii) the Protocol Amending the Convention between the United States of America and Canada with Respect to Taxes on Income and on Capital, signed at Washington September 26, 1980 (the “2007 Canada Protocol”) (Treaty Doc. 110-15); and

(iv) the Protocol Amending the Convention between the Government of the United States of America and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital, signed at Paris August 31, 1994 (the “2009 France Protocol”) (Treaty Doc. 111-4).

(3) The Secretary of the Treasury shall prepare and submit the detailed report required under paragraph (2) on March 1 of the year following the year in which the first report is submitted to the Joint Committee on Taxation and the Committee on Finance of the Senate, and on an annual basis thereafter for a period of five years. In each such report, disputes that were resolved, either by a mutual agreement between the relevant competent authorities or by a determination of

an arbitration panel, and noted as such in prior reports may be omitted.

(4) The reporting requirements referred to in paragraphs (2) and (3) supersede the reporting requirements contained in paragraphs (2) and (3) of section 3 of the resolution of advice and consent to ratification of the 2009 France Protocol, approved by the Senate on December 3, 2009.

PROTOCOL AMENDING THE TAX CONVENTION WITH JAPAN

The PRESIDING OFFICER. The clerk will report the next treaty.

The bill clerk read as follows:

Treaty document No. 114-1, Protocol Amending the Tax Convention with Japan.

Pending:

McConnell amendment No. 914, of a perfecting nature.

McConnell amendment No. 915 (to amendment No. 914), to change the enactment date.

The PRESIDING OFFICER. Under the previous order, the amendments to the treaty are withdrawn.

The amendments (No. 914 and No. 915) were withdrawn.

The clerk will report the resolution of ratification.

The bill clerk read as follows:

Resolution of Advice and Consent to Ratification of the Protocol Amending the Convention between the Government of the United States of America and the Government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and a related agreement entered into by an exchange of notes (together the “proposed Protocol”), both signed on January 24, 2013, at Washington, together with correcting notes exchanged March 9 and March 29, 2013.

The PRESIDING OFFICER. The question is on agreeing to the resolution of ratification.

Mr. CARDIN. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The bill clerk called the roll.

Mr. THUNE. The following Senator is necessarily absent: the Senator from Georgia (Mr. ISAKSON).

Mr. DURBIN. I announce that the Senator from Colorado (Mr. BENNET) and the Senator from California (Ms. HARRIS) are necessarily absent.

The PRESIDING OFFICER (Mr. LANKFORD). Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 95, nays 2, as follows:

[Rollcall Vote No. 211 Ex.]

YEAS—95

Alexander	Cardin	Duckworth
Baldwin	Carper	Durbin
Barrasso	Casey	Enzi
Blackburn	Cassidy	Ernst
Blumenthal	Collins	Feinstein
Blunt	Coons	Fischer
Booker	Cornyn	Gardner
Boozman	Cortez Masto	Gillibrand
Braun	Cotton	Graham
Brown	Cramer	Grassley
Burr	Crapo	Hassan
Cantwell	Cruz	Hawley
Capito	Daines	Heinrich

Hirono	Murkowski	Shaheen
Hoeben	Murphy	Shelby
Hyde-Smith	Murray	Sinema
Inhofe	Perdue	Smith
Johnson	Peters	Stabenow
Jones	Portman	Sullivan
Kaine	Reed	Tester
Kennedy	Risch	Thune
King	Roberts	Tillis
Klobuchar	Romney	Toomey
Lankford	Rosen	Udall
Leahy	Rounds	Van Hollen
Manchin	Rubio	Warner
Markey	Sanders	Warren
McConnell	Sasse	Whitehouse
McSally	Schatz	Wicker
Menendez	Schumer	Wyden
Merkley	Scott (FL)	Young
Moran	Scott (SC)	

NAYS—2

Lee Paul

NOT VOTING—3

Bennet Harris Isakson

The PRESIDING OFFICER (Mr. LANKFORD). On this vote, the yeas are 95, the nays are 2.

Two-thirds of the Senators voting having voted in the affirmative, the resolution of ratification is agreed to.

The resolution of ratification was agreed to as follows:

PROTOCOL AMENDING THE TAX CONVENTION WITH JAPAN (TREATY DOC. 114-1)

Resolved (two-thirds of the Senators present concurring therein),

Section 1. Senate Advice and Consent Subject to a Declaration and Conditions.

The Senate advises and consents to the ratification of the Protocol Amending the Convention between the Government of the United States of America and the Government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, and a related agreement entered into by an exchange of notes, both signed at Washington January 24, 2013, as corrected by exchange of notes on March 9 and 29, 2013 (the “Protocol”) (Treaty Doc. 114-1), subject to the declaration of section 2 and the conditions in section 3.

Sec. 2. Declaration.

The advice and consent of the Senate under section 1 is subject to the following declaration: The Protocol is self-executing.

Sec. 3. Conditions.

The advice and consent of the Senate under section 1 is subject to the following conditions:

(1) Not later than 2 years after the Protocol enters into force and prior to the first arbitration conducted pursuant to the binding arbitration mechanism provided for in the Protocol, the Secretary of the Treasury shall transmit to the Committee on Finance and the Committee on Foreign Relations of the Senate and the Joint Committee on Taxation the text of the rules of procedure applicable to arbitration panels, including conflict of interest rules to be applied to members of the arbitration panel.

(2)(A) Not later than 60 days after a determination has been reached by an arbitration panel in the tenth arbitration proceeding conducted pursuant to the Protocol or any of the treaties described in subparagraph (B), the Secretary of the Treasury shall prepare and submit to the Joint Committee on Taxation and the Committee on Finance of the Senate, subject to laws relating to taxpayer confidentiality, a detailed report regarding the operation and application of the arbitration mechanism contained in the Protocol and such treaties. The report shall include the following information:

(i) For the Protocol and each such treaty, the aggregate number of cases pending on

the respective dates of entry into force of the Protocol and each treaty, including the following information:

(I) The number of such cases by treaty article or articles at issue.

(II) The number of such cases that have been resolved by the competent authorities through a mutual agreement as of the date of the report.

(III) The number of such cases for which arbitration proceedings have commenced as of the date of the report.

(i) A list of every case presented to the competent authorities after the entry into force of the Protocol and each such treaty, including the following information regarding each case:

(I) The commencement date of the case for purposes of determining when arbitration is available.

(II) Whether the adjustment triggering the case, if any, was made by the United States or the relevant treaty partner.

(III) Which treaty the case relates to.

(IV) The treaty article or articles at issue in the case.

(V) The date the case was resolved by the competent authorities through a mutual agreement, if so resolved.

(VI) The date on which an arbitration proceeding commenced, if an arbitration proceeding commenced.

(VII) The date on which a determination was reached by the arbitration panel, if a determination was reached, and an indication as to whether the panel found in favor of the United States or the relevant treaty partner.

(iii) With respect to each dispute submitted to arbitration and for which a determination was reached by the arbitration panel pursuant to the Protocol or any such treaty, the following information:

(I) In the case of a dispute submitted under the Protocol, an indication as to whether the presenter of the case to the competent authority of a Contracting State submitted a Position Paper for consideration by the arbitration panel.

(II) An indication as to whether the determination of the arbitration panel was accepted by each concerned person.

(III) The amount of income, expense, or taxation at issue in the case as determined by reference to the filings that were sufficient to set the commencement date of the case for purposes of determining when arbitration is available.

(IV) The proposed resolutions (income, expense, or taxation) submitted by each competent authority to the arbitration panel.

(B) The treaties referred to in subparagraph (A) are—

(i) the 2006 Protocol Amending the Convention between the United States of America and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital and to Certain Other Taxes, done at Berlin June 1, 2006 (Treaty Doc. 109-20) (the “2006 German Protocol”);

(ii) the Convention between the Government of the United States of America and the Government of the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, and accompanying protocol, done at Brussels July 9, 1970 (the “Belgium Convention”) (Treaty Doc. 110-3);

(iii) the Protocol Amending the Convention between the United States of America and Canada with Respect to Taxes on Income and on Capital, signed at Washington September 26, 1980 (the “2007 Canada Protocol”) (Treaty Doc. 110-5); and

(iv) the Protocol Amending the Convention between the Government of the United States of America and the Government of

the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital, signed at Paris August 31, 1994 (the “2009 France Protocol”) (Treaty Doc. 111-4).

(3) The Secretary of the Treasury shall prepare and submit the detailed report required under paragraph (2) on March 1 of the year following the year in which the first report is submitted to the Joint Committee on Taxation and the Committee on Finance of the Senate, and on an annual basis thereafter for a period of five years. In each such report, disputes that were resolved, either by a mutual agreement between the relevant competent authorities or by a determination of an arbitration panel, and noted as such in prior reports may be omitted.

(4) The reporting requirements referred to in paragraphs (2) and (3) supersede the reporting requirements contained in paragraphs (2) and (3) of section 3 of the resolution of advice and consent to ratification of the 2009 France Protocol, approved by the Senate on December 3, 2009.

The PRESIDING OFFICER. The majority leader is recognized.

SENATOR LEAHY’S 16,000TH VOTE

Mr. MCCONNELL. Mr. President, the Democratic leader and I just want to take a few minutes here to point out to everyone that our colleague, the senior Senator from Vermont, just cast a truly historic vote. Of course, these tax treaties are significant, but I am talking about the fact that Senator LEAHY just cast his 16,000th vote of his Senate career. We know of no single statistic that could begin to capture such a tenure, but this figure comes close—16,000 votes cast for his constituents. With numbers like that, Senator LEAHY has already left towering figures like our late colleagues Ted Stevens and Ted Kennedy in the dust. Now he is gaining on legends like Danny Inouye.

I think it is safe to say that all of Senator LEAHY’s colleagues on both sides of the aisle are reminded every day why the good people of Vermont made him the youngest U.S. Senator ever from Vermont back in 1974 and why they have rehired him over and over. He must be a hard act to follow, too, because, believe this or not, he is still technically—technically—the only Democrat Vermont has ever sent to the Senate.

I know we all admire the Senator’s passion and perseverance. I remember him fondly from our time together as chair and ranking member on the Appropriations Subcommittee on State and Foreign Operations. Foreign Ops was one of my favorite committee assignments, and I am proud of the investments Senator LEAHY and I helped make in support of democracy, good governance, and human rights around the world.

I think I speak for all of us when I offer congratulations to our good friend from Vermont on his historic milestone.

(Applause.)

The PRESIDING OFFICER. The Democratic leader is recognized.

Mr. SCHUMER. Mr. President, I join my colleague Senator MCCONNELL and offer my congratulations and my

kudos—that is singular, as we learned in our caucus lunch a few weeks ago—to my dear friend from Vermont, Senator PAT LEAHY, on his 16,000th vote as Senator. He is only the fourth person to reach this milestone out of nearly 1,900 men and women who have served in this Chamber. It is a great achievement and a great mark on history. So many of his votes were so significant—on healthcare, education, declaration of war, international treaties, every issue foreign and domestic. They cover four decades, each vote in some small way impacting the trajectory of our great Nation.

Just a little perspective. Imagine taking 16,000 pennies and stacking them one on top of the other. They would surpass the height of the Washington Monument. They would be more than double the height of the Capitol dome. It is a reminder that a multitude of smaller actions and the accumulation of smaller accomplishments over a lifetime of quiet dedication can amount to a great monument of achievement.

Leader MCCONNELL noted that Senator LEAHY was the youngest Senator ever elected from Vermont. He is still just as young at heart, at dedication, and at conviction as he was the day he came to the Senate.

We welcome Senator LEAHY and know that he will serve many, many more happy, productive years in this Chamber.

(Applause.)

The PRESIDING OFFICER. The Senator from Alabama.

Mr. SHELBY. Mr. President, I wish to join the chorus here. This is a big day, as Senator MCCONNELL and Senator SCHUMER said, for our friend and colleague PAT LEAHY.

PAT and I have been working together a long time; this is our fourth decade. As we were told, he just cast his 16,000th vote in the U.S. Senate. I want to note that only three Senators have ever hit that mark—Senator Robert Byrd, Senator Danny Inouye, and Senator Strom Thurmond. And he is still going. PAT still has some time on his hands. This is an extraordinary achievement, as we all know, here in the Senate.

As I said, PAT and I have served together for more than three decades. As Senators MCCONNELL and SCHUMER said, he was first elected at the age of 34, making him one of the youngest Senators here.

As we all know, last year we completed our work, working together, before the Fourth of July recess, on the Appropriations Committee. We are going to try to do it again this year, working together. I just think, if we work together, as we have before—PAT and I have given and taken from each other—it is good for the Senate.

I congratulate Senator LEAHY again on this rare and remarkable achievement—16,000 votes. It is a first. He currently ranks first in seniority in the Senate—first, folks, in seniority. He is

our senior Senator. It has been nothing short of a privilege to serve alongside him. He is an excellent colleague, he has been a class act. I have enjoyed working with him and look forward to a few more years in the future.

PAT.
(Applause.)

The PRESIDING OFFICER. The Senator from Vermont.

Mr. LEAHY. Mr. President, I thank the distinguished majority leader and the distinguished Democratic leader—both very close friends of mine whom I have served with for so long. And my dear, dear friend Senator SHELBY from Alabama.

It is the friendships that mean the most, both to me and to my wife Marcelle. It is the friends we gather on both sides of the aisle and the people I have traveled with around the world.

One of my proud achievements was the War Victims Fund, but it was Senator MITCH MCCONNELL who had it renamed the “PATRICK J. LEAHY War Victims Fund.” I know that Senator SCHUMER helped guide me into committee assignments that made the most sense for Vermont and for my own career and, I hope, for the Senate.

My first vote was for the Church Committee. Frank Church wanted oversight of our intelligence agencies, and the Intelligence Committee came out of that. The two leaders of the Intelligence Committee now—Senator BURR and Senator WARNER—do such a great job with that.

As I was looking at the paper today, I thought of the first Supreme Court Justice I voted for, John Paul Stevens, a wonderful man. I have voted on each member of the Supreme Court since then.

Going back through the 16,000 votes, I am sure I could find some and think, what the heck was I thinking when I voted that way?

But I am proud to serve Vermont. I am proud to be in this body. I am mostly proud to serve with all the Senators who are here on both sides of the aisle. Some of my closest friendships are here.

I have served with three wonderful Senators from Vermont. Senator Robert Stafford, who is no longer with us, was the senior Senator from Vermont when I came here. He was Mr. Republican in our State, and I wondered how he was going to react to this youngster, this Democrat coming in. He and his wife Ellen took Marcelle and me under their wing and helped us on everything. He taught me how best to form coalitions across the aisle. I will never forget that.

I am not going to hold up my colleagues here. I will speak more about this at another time.

But I was the first Vermonter to vote to end the war in Vietnam, which we ended by a one-vote margin at that time in the Armed Services Committee. There were other votes that were very close. There were bipartisan votes.

It is a privilege to be in this body. This body has been at times, and can be and should be, the conscience of the Nation. I urge my friends on both sides of the aisle to continue to work together. We have worked together on trips that many of us have taken. I will close with mentioning just one trip to give you an idea of that.

Senator Hubert Humphrey and Republican Leader Hugh Scott were going to go to Moscow. He said: PATRICK, you and Marcelle are going to come to Moscow.

I was 34 years old. I had just gotten through a campaign that nobody had contributed to. We were flat broke.

I blurted out: What is the airfare to Moscow?

He said: No, we are going to take Jerry's plane.

I said: Jerry who?

He said: Jerry Ford. He is the President. Don't you read the papers?

We had an equal number of Republicans and Democrats on that trip, and we formed lifelong friendships and learned how to work together. I urge Senators to continue doing that. And it was better than flying commercial.

With that, Mr. President, I yield the floor, and I thank my colleagues.

(Applause.)

PROTOCOL AMENDING TAX CONVENTION WITH LUXEMBOURG

The PRESIDING OFFICER. The clerk will report the next treaty.

The senior assistant legislative clerk read as follows:

Treaty document No. 111-8, Protocol Amending Tax Convention with Luxembourg.

Pending:

McConnell amendment No. 916, of a perfecting nature.

McConnell amendment No. 917 (to amendment No. 916) to change the enactment date.

The PRESIDING OFFICER. Under the previous order, the amendments to the treaty are withdrawn.

The amendments (No. 916 and No. 917) were withdrawn.

The clerk will report the resolution of ratification.

The senior assistant legislative clerk read as follow:

Resolution of Advice and Consent to Ratification of the Protocol Amending the Convention between the Government of the United States of America and the Government of the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital, signed on May 20, 2009, at Luxembourg (the “proposed Protocol”) and a related agreement effected by the exchange of notes also signed on May 20, 2009.

The PRESIDING OFFICER. The question is on agreeing to the resolution of ratification.

Mr. TILLIS. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The senior assistant legislative clerk called the roll.

Mr. THUNE. The following Senator is necessarily absent: the Senator from Georgia (Mr. ISAKSON).

Mr. DURBIN. I announce that the Senator from Colorado (Mr. BENNET), the Senator from California (Ms. HARRIS), and the Senator from Vermont (Mr. SANDERS) are necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 93, nays 3, as follows:

[Rollcall Vote No. 212 Ex.]

YEAS—93

Alexander	Gardner	Portman
Baldwin	Gillibrand	Reed
Barrasso	Graham	Risch
Blackburn	Grassley	Roberts
Blumenthal	Hassan	Romney
Blunt	Hawley	Rosen
Booker	Heinrich	Rounds
Boozman	Hirono	Rubio
Braun	Hoeven	Sasse
Brown	Hyde-Smith	Schatz
Burr	Inhofe	Schumer
Cantwell	Johnson	Scott (FL)
Capito	Jones	Scott (SC)
Cardin	Kaine	Shaheen
Carper	Kennedy	Shelby
Casey	King	Sinema
Cassidy	Klobuchar	Smith
Collins	Lankford	Stabenow
Coons	Leahy	Sullivan
Cornyn	Manchin	Tester
Cortez Masto	Markey	Thune
Cotton	McConnell	Tillis
Cramer	McSally	Toomey
Crapo	Menendez	Udall
Cruz	Merkley	Van Hollen
Daines	Moran	Warner
Duckworth	Murkowski	Warren
Enzi	Murphy	Whitehouse
Ernst	Murray	Wicker
Feinstein	Perdue	Wyden
Fischer	Peters	Young

NAYS—3

Durbin Lee Paul

NOT VOTING—4

Bennet Isakson
Harris Sanders

The PRESIDING OFFICER. On this vote, the yeas are 93, the nays are 3.

Two-thirds of the Senators voting having voted in the affirmative, the resolution of ratification is agreed to.

The resolution of ratification was agreed to as follows:

PROTOCOL AMENDING TAX CONVENTION WITH LUXEMBOURG (TREATY DOC. 111-8)

Resolved (two-thirds of the Senators present concurring therein).

Section 1. Senate Advice and Consent Subject to a Declaration.

The Senate advises and consents to the ratification of the Protocol Amending the Convention between the Government of the United States of America and the Government of the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital, signed on May 20, 2009, at Luxembourg (the “Protocol”) and the related agreement effected by exchange of notes on May 20, 2009 (Treaty Doc. 111-8), subject to the declaration in section 2.

Sec. 2. Declaration.

The advice and consent of the Senate under section 1 is subject to the following declaration: The Protocol is self-executing.

The PRESIDING OFFICER. Under the previous order, the motion to reconsider is considered made and laid