

determined in the same manner as such determinations are made for purposes of determining substantial business activities under regulations referred to in paragraph (3) as in effect on January 18, 2017, but applied by treating all references in such regulations to ‘foreign country’ and ‘relevant foreign country’ as references to ‘the United States’. The Secretary may issue regulations decreasing the threshold percent in any of the tests under such regulations for determining if business activities constitute significant domestic business activities for purposes of this paragraph.”.

(b) CONFORMING AMENDMENTS.—

(1) Clause (i) of section 7874(a)(2)(B) of such Code is amended by striking “after March 4, 2003,” and inserting “after March 4, 2003, and before May 8, 2014.”.

(2) Subsection (c) of section 7874 of such Code is amended—

(A) in paragraph (2)—

(i) by striking “subsection (a)(2)(B)(ii)” and inserting “subsections (a)(2)(B)(ii) and (b)(2)(B)(i)”;

(ii) by inserting “or (b)(2)(A)” after “(a)(2)(B)(i)” in subparagraph (B);

(B) in paragraph (3), by inserting “or (b)(2)(B)(i), as the case may be,” after “(a)(2)(B)(i)”;

(C) in paragraph (5), by striking “subsection (a)(2)(B)(ii)” and inserting “subsections (a)(2)(B)(ii) and (b)(2)(B)(i)”;

(D) in paragraph (6), by inserting “or inverted domestic corporation, as the case may be,” after “surrogate foreign corporation”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after May 8, 2014.

By Ms. COLLINS (for herself, Ms. SINEMA, Mr. HAWLEY, Mr. PETERS, Ms. MCSALLY, and Mr. SCOTT of Florida):

S. 2147. A bill to double the existing penalties for the provision of misleading or inaccurate caller identification information, and to extend the statute of limitations for forfeiture penalties for persons who commit such violations; to the Committee on Commerce, Science, and Transportation.

Ms. COLLINS. Mr. President, I rise today to introduce the “Anti-Spoofing Penalty Modernization Act of 2019” with my colleague, Senator SINEMA, who serves with me on the Senate Committee on Aging, which I chair. I am also pleased that Senators HAWLEY, PETERS, and MCSALLY have joined as original cosponsors.

This morning, the Senate Aging Committee held its 23rd hearing in the past six years to examine scams targeting our Nation’s seniors. Scams the Committee has examined include the infamous IRS imposter scam, the Jamaican Lottery scam, computer tech support scams, grandparent scams, elder financial exploitation, identity theft, and the notorious ‘Drug Mule’ scam—where seniors are tricked into unwittingly serving as drug couriers.

Two things are central to nearly all of these scams: first, the scams are initiated by robocallers who cast a wide net in their hunt for potential victims, and second, the scammers ‘spoof’ the victim’s Caller-ID to mask their identity, a key to the success of their outrageous frauds. When victims see the “Internal Revenue Service” or the “local Sheriff’s Department” pop-up on

their Caller-ID, they are understandably worried, scared, and often easily hustled into doing whatever the scammers demand.

Last year, robocallers generated more than 26 billion unwanted calls that reached American mobile phones. When landlines are included, the number soars to 48 billion. In Maine alone, our residents received an astonishing 93 million robocalls last year. That averages out to 73 calls to every person in Maine. So far this year, scammers are on pace to generate more than 58 billion unwanted, illegal robocalls targeting Americans.

Putting a stop to these illegal robocalls requires a coordinated approach from all levels of our government, working in coordination with the private sector. Recently, this body overwhelmingly passed the bipartisan “TRACED Act,” which makes a number of important changes to our law that will help make it easier to fight illegal robocalls, such as increasing civil penalties on robocallers and extending the statute of limitations for violations to three years. The TRACED Act also requires telecommunications carriers to implement the so-called SHAKEN/STIR technology to verify whether Caller-IDs that appear on incoming calls are authentic. When fully implemented, this technology will be a major advance against illegal spoofing. I am pleased to be a cosponsor of the TRACED Act, and I am hopeful it will soon become law.

The bipartisan bill we are introducing today complements the TRACED Act by doubling the penalties on illegal spoofing. Except for inflation adjustments, the penalties on illegal spoofing have not been updated since they were first passed into law through the Truth in Caller ID Act of 2009. Our bill also extends the statute of limitations to three years for spoofing violations to match the extension for robocalling violations included in the TRACED Act.

Mr. President, putting an end to the scourge of illegal robocalls will take an aware public, aggressive action by regulators and law enforcement agencies, and a coordinated effort at every level of our telecommunications industry. The enhanced penalties called for by the “Anti-Spoofing Penalty Modernization Act” are an important tool in the fight. I urge my colleagues to support this legislation.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 277—REMEMBERING THE 25TH ANNIVERSARY OF THE BOMBING OF THE ARGENTINE ISRAELITE MUTUAL ASSOCIATION (AMIA) JEWISH COMMUNITY CENTER IN BUENOS AIRES, ARGENTINA, AND RECOMMENDING TO EFFORTS TO UPHOLD JUSTICE FOR THE 85 VICTIMS OF THE ATTACKS

Mr. MENENDEZ (for himself, Mr. RUBIO, Mr. CARDIN, Mr. CRUZ, Mr. KAINO, and Mr. YOUNG) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 277

Whereas, on July 18, 1994, a car bomb detonated at the Argentine Israelite Mutual Association (AMIA) Jewish Community Center building in Buenos Aires, killing 85 people and wounding more than 300 others, rendering it the deadliest terrorist attack in Argentina’s history;

Whereas Argentina is home to the largest Jewish community in Latin America—and the sixth largest in the world, outside Israel;

Whereas, for 25 years, the investigation into the bombing has been stymied by international inaction, political interference, investigative misconduct, and allegations of cover-ups, including the removal of the federal judge in charge of the case in 2005 for “serious” irregularities in his handling of the case;

Whereas, in November 2005, a joint investigation by the Argentine Secretariat of Intelligence (SIDE) and the Federal Bureau of Investigations (FBI) concluded that the attack against AMIA was a suicide bombing carried out by Ibrahim Hussein Berro, a 21-year-old operative of Hezbollah, which is based in Lebanon and sponsored by the Government of the Islamic Republic of Iran;

Whereas, in October 2006, Argentine prosecutors Alberto Nisman and Marcelo Martin Burgos formally accused the Government of Iran of directing Hezbollah to carry out the AMIA bombing;

Whereas the Argentine prosecutors charged the following Iranian nationals as suspects in the AMIA bombing:

(1) Ali Fallahijan, Iran’s former intelligence minister;

(2) Mohsen Rabani, Iran’s former cultural attaché in Buenos Aires;

(3) Ahmad Reza Asghari, a former Iranian diplomat posted to Argentina;

(4) Ahmad Vahidi, Iran’s former defense minister;

(5) Ali Akbar Velayati, Iran’s former foreign minister;

(6) Mohsen Rezaee, former chief commander of the Iranian Islamic Revolutionary Guard Corps;

(7) Ali Akbar Hashemi Rafsanjani, former President of Iran; and

(8) Hadi Soleimanpour, former Iranian ambassador to Argentina;

Whereas, in November 2007, the International Criminal Police Organization (INTERPOL) published Red Notices on 5 of the Iranian nationals and Hezbollah operative Ibrahim Hussein Berro;

Whereas, in January 2013, the Administration of then-President Cristina Fernandez de Kirchner signed a Memorandum of Understanding with Iran to set up a “truth commission” to investigate who was responsible for the AMIA bombing, despite Iran and its proxies’ status as the only suspects in the attack;

Whereas, in January 2013, Argentina's then-Minister of Foreign Relations, Hector Timerman, and his Iranian counterpart, Ali Akbar Salehi, sent a joint notice to INTERPOL that led the general secretariat to issue a "caveat" that in effect relaxed implementation of the Red Notices;

Whereas, in May 2013, Argentine prosecutor Alberto Nisman published a 500-page report accusing the Government of Iran of establishing terrorist networks throughout Latin America, including in Argentina, Brazil, Paraguay, Uruguay, Chile, Colombia, Guyana, Suriname, and Trinidad and Tobago, dating back to the 1980s;

Whereas, in January 2015, Mr. Nisman released the results of an investigation alleging that then-President Fernandez de Kirchner and then-Foreign Minister Timerman conspired to cover up Iranian involvement in the 1994 AMIA bombing and that they had agreed to negotiate immunity for Iranian suspects and secure the removal of the INTERPOL Red Notices;

Whereas Mr. Nisman's investigation had uncovered evidence, including wire-taps of phone calls "between people close to Mrs. Kirchner" and a number of Iranians such as Iran's then Cultural Attaché Mohsen Rabbani, of a secret 2013 deal between the Governments of Argentina and Iran to normalize relations and trade Iranian oil for Argentine grain;

Whereas Mr. Nisman was scheduled to present his findings to a commission of the Argentine National Congress on January 19, 2015, but on January 18, 2015, was found dead as the result of a gunshot wound to his head in his apartment in Buenos Aires;

Whereas officials in the Administration of then-President Fernandez de Kirchner sought to discredit Mr. Nisman after his suspicious death, and in May 2015, an Argentine federal court dismissed Mr. Nisman's findings against Ms. Fernandez de Kirchner and other officials;

Whereas, in March 2015, an independent investigation launched by Mr. Nisman's family released its own report by forensic experts and forensic pathologists showing that his death was not an accident or suicide, and that his body had been moved after he was shot;

Whereas, in September 2017, forensic investigators of the Argentine National Gendarmerie submitted a new report to a federal court concluding that Mr. Nisman did not commit suicide, but that he was drugged, beaten, and fatally shot in the head on January 18, 2015;

Whereas, in November 2017, Argentine media revealed that Iranian foreign minister Mohammad Javad Zarif had sent a letter to the Argentine foreign minister, Jorge Faurie, confirming that included in the 2013 oil-for-grain deal were efforts to have INTERPOL terminate the Red Notices for the Iranian nationals;

Whereas, in March 2018, Argentine authorities indicted former President Fernandez de Kirchner on charges that she helped cover up Iran's role in the 1994 AMIA bombing;

Whereas no one yet has been brought to justice for the death of Argentine prosecutor Alberto Nisman, nor have any of the named Iranian suspects faced prosecution for their role in the 1994 AMIA bombing;

Whereas the suspects continue to travel globally with impunity, as demonstrated by the refusal of Russian and Chinese officials in July 2018 to comply with an Argentine Federal judge's request that they arrest and extradite former Iranian foreign minister Ali Akbar Velayati on the grounds he ordered the bombing, and previous attempts by Argentina to arrest Valeyati in Singapore and Malaysia in 2016 that were also unsuccessful;

Whereas, in September 2018, Argentine Vice President Gabriela Michetti repeated the pleas of previous Argentine officials seeking help from the international community to bring the Iranian suspects to justice;

Whereas, in March 2019, the former Argentine judge removed for misconduct in the early days of the AMIA bombing investigation, Juan Jose Galeano, was sentenced to 6 years in prison and former Argentine Intelligence (SIDE) chief Hugo Anzorreguy was sentenced to 4½ years for their roles in a cover-up of Iran's complicity; and

Whereas in the days leading up to July 18, 2019, 25 years after the AMIA bombing, the Government of Argentina indicated it would list Hezbollah as a terrorist entity: Now, therefore, be it

*Resolved*, That the Senate—

(1) reiterates its strongest condemnation of the 1994 attack on the Argentine Israelite Mutual Association (AMIA) Jewish Community Center in Buenos Aires, Argentina;

(2) honors the victims of the 1994 AMIA bombing and expresses its sympathy to the relatives of the victims, who are still waiting for justice;

(3) expresses serious concern about Iran's influence networks in the Western Hemisphere and urges the President of the United States to continue to monitor Iran's activities in the region as mandated by the Countering Iran in the Western Hemisphere Act of 2012 (Public Law 112-220);

(4) recognizes the work of Argentine Prosecutor Alberto Nisman and his dedication to investigating the AMIA bombing and expresses serious concern regarding attempts by former President Cristina Fernandez de Kirchner and her government to discredit Mr. Nisman's findings on the AMIA bombing;

(5) commends Argentine President Mauricio Macri's continued call for a swift, transparent, and independent investigation into Mr. Nisman's death, recognizes the Argentine National Gendarmerie's extensive work to produce credible, evidence-based findings, and urges an independent inquiry into Mr. Nisman's findings on the 2013 oil-for-grain deal between Argentina and Iran;

(6) underscores the concern of the United States regarding the continuing, 25-year-long delay in resolving the bombing case and urges the President of the United States to offer technical assistance to the Government of Argentina to support the ongoing investigation and determine responsibility for the death of Argentine prosecutor Alberto Nisman;

(7) commends the Government of Argentina for formally recognizing Hezbollah's role in the AMIA bombing and taking steps to hold the organization accountable for the attack; and

(8) commemorates the 25th anniversary of the AMIA bombing by recommitting to hold accountable those who planned and executed the 1994 AMIA bombing until justice is served.

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**SENATE CONCURRENT RESOLUTION 22—EXPRESSING THE SENSE OF CONGRESS THAT THERE IS A CLIMATE EMERGENCY WHICH DEMANDS A MASSIVE-SCALE MOBILIZATION TO HALT, REVERSE, AND ADDRESS ITS CONSEQUENCES AND CAUSES**

Mr. SANDERS (for himself, Mr. MERKLEY, Ms. KLOBUCHAR, Mr. BOOKER, Mrs. GILLIBRAND, Ms. WARREN, and Ms. HARRIS) submitted the following concurrent resolution; which was referred to the Committee on Environment and Public Works:

**S. CON. RES. 22**

Whereas 2015, 2016, 2017, and 2018 were the 4 hottest years on record and the 20 warmest years on record have occurred within the past 22 years;

Whereas global atmospheric concentrations of the primary heat-trapping gas, or greenhouse gas, carbon dioxide—

(1) have increased by 40 percent since preindustrial times, from 280 parts per million to 415 parts per million, primarily due to human activities, including burning fossil fuels and deforestation;

(2) are rising at a rate of 2 to 3 parts per million annually; and

(3) must be reduced to not more than 350 parts per million, and likely lower, "if humanity wishes to preserve a planet similar to that on which civilization developed and to which life on Earth is adapted," according to former National Aeronautics and Space Administration climatologist, Dr. James Hansen;

Whereas global atmospheric concentrations of other greenhouse gases, including methane, nitrous oxide, and hydrofluorocarbons, have also increased substantially since preindustrial times, primarily due to human activities, including burning fossil fuels;

Whereas current climate science and real-world observations of climate change impacts, including ocean warming and acidification, floods, droughts, wildfires, and extreme weather, demonstrate that a global rise in temperatures of 1 degree Celsius above preindustrial levels is already having dangerous impacts on human populations and the environment;

Whereas the 2018 National Climate Assessment found that climate change due to global warming has caused, and is expected to cause additional, substantial interference with and growing losses to infrastructure, property, industry, recreation, natural resources, agricultural systems, human health and safety, and quality of life in the United States;

Whereas the National Oceanic and Atmospheric Administration has determined that climate change is already increasing the frequency of extreme weather and other climate-related disasters, including drought, wildfire, and storms that include precipitation;

Whereas climate-related natural disasters have increased exponentially over the past decade, costing the United States more than double the long-term average during the period of 2014 through 2018, with total costs of natural disasters during that period of approximately \$100,000,000,000 per year;

Whereas the Centers for Disease Control and Prevention have found wide-ranging, acute, and fatal public health consequences from climate change that impact communities across the United States;

Whereas the National Climate and Health Assessment of the United States Global Change Research Program identified climate change as a significant threat to the health of the people of the United States, leading to increased—

(1) temperature-related deaths and illnesses;

(2) air quality impacts;

(3) extreme weather events;

(4) numbers of vector-borne diseases;

(5) waterborne illnesses;

(6) food safety, nutrition, and distribution complications; and

(7) mental health and well-being concerns;

Whereas the consequences of climate change already disproportionately impact frontline communities and endanger populations made especially vulnerable by existing exposure to extreme weather events,