

By Mr. MARKEY (for himself, Mr. MERKLEY, and Mr. WYDEN):

S. 2527. A bill to amend the Energy Policy and Conservation Act to reinstate the ban on the export of crude oil and natural gas produced in the United States, and for other purposes; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. YOUNG (for himself and Mr. MERKLEY):

S. 2528. A bill to require the Director of National Intelligence to submit to Congress a report on the purpose, scope, and means of expanded Chinese influence in international organizations, and for other purposes; to the Select Committee on Intelligence.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Mr. MENENDEZ (for himself, Mr. CORNYN, Mr. BENNET, Mr. BLUMENTHAL, Mr. BOOKER, Mr. CASEY, Ms. CORTEZ MASTO, Mr. DURBIN, Mrs. FEINSTEIN, Ms. HARRIS, Mr. HEINRICH, Mr. KANE, Ms. KLOBUCHAR, Mrs. MURRAY, Ms. ROSEN, Mr. RUBIO, Mr. SANDERS, Mr. UDALL, Mr. GARDNER, and Mr. BRAUN):

S. Res. 319. A resolution designating the week beginning September 16, 2019, as National Hispanic-Serving Institutions Week; considered and agreed to.

By Mr. CRAPO (for himself, Mr. RISCH, and Mrs. FEINSTEIN):

S. Res. 320. A resolution recognizing and supporting the goals and ideals of National Forensic Science Week; considered and agreed to.

By Mr. MENENDEZ (for himself, Mr. CRAPO, Mr. COONS, Mr. VAN HOLLEN, Mr. BOOKER, Mr. HAWLEY, Mr. CARDIN, Mrs. CAPITO, Mr. MARKEY, and Mr. WYDEN):

S. Res. 321. A resolution designating September 2019 as "National Prostate Cancer Awareness Month"; considered and agreed to.

ADDITIONAL COSPONSORS

S. 500

At the request of Mr. WARNER, the name of the Senator from Hawaii (Ms. HIRONO) was added as a cosponsor of S. 500, a bill to amend title 54, United States Code, to establish, fund, and provide for the use of amounts in a National Park Service Legacy Restoration Fund to address the maintenance backlog of the National Park Service, and for other purposes.

S. 596

At the request of Mr. BARRASSO, the name of the Senator from Mississippi (Mrs. HYDE-SMITH) was added as a cosponsor of S. 596, a bill to amend title XVIII of the Social Security Act to provide for direct payment to physician assistants under the Medicare program for certain services furnished by such physician assistants.

S. 638

At the request of Mr. CARPER, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. 638, a bill to require the Administrator of the Environmental Protection Agency to designate per- and

polyfluoroalkyl substances as hazardous substances under the Comprehensive Environmental Response, Compensation, Liability Act of 1980, and for other purposes.

S. 680

At the request of Mr. THUNE, the name of the Senator from Wisconsin (Ms. BALDWIN) was added as a cosponsor of S. 680, a bill to amend the Internal Revenue Code of 1986 to treat certain amounts paid for physical activity, fitness, and exercise as amounts paid for medical care.

S. 743

At the request of Mr. ISAKSON, the names of the Senator from Connecticut (Mr. BLUMENTHAL), the Senator from Idaho (Mr. RISCH), the Senator from Missouri (Mr. BLUNT) and the Senator from Minnesota (Ms. SMITH) were added as cosponsors of S. 743, a bill to award a Congressional Gold Medal to the soldiers of the 5307th Composite Unit (Provisional), commonly known as "Merrill's Marauders", in recognition of their bravery and outstanding service in the jungles of Burma during World War II.

S. 803

At the request of Mr. TOOMEY, the names of the Senator from Kentucky (Mr. PAUL) and the Senator from Kansas (Mr. MORAN) were added as cosponsors of S. 803, a bill to amend the Internal Revenue Code of 1986 to restore incentives for investments in qualified improvement property.

S. 818

At the request of Mr. RISCH, the name of the Senator from Mississippi (Mrs. HYDE-SMITH) was added as a cosponsor of S. 818, a bill to exempt certain 16- and 17-year-old individuals employed in logging operations from child labor laws.

S. 875

At the request of Mr. TOOMEY, the names of the Senator from West Virginia (Mr. MANCHIN) and the Senator from Oklahoma (Mr. LANKFORD) were added as cosponsors of S. 875, a bill to provide for the reporting to State and local law enforcement authorities of cases in which the national instant criminal background check system indicates that a firearm has been sought to be acquired by a prohibited person, so that authorities may pursue criminal charges under State law, and to ensure that the Department of Justice reports to Congress on prosecutions secured against prohibited persons who attempt to acquire a firearm.

S. 926

At the request of Mr. WYDEN, the name of the Senator from Colorado (Mr. BENNET) was added as a cosponsor of S. 926, a bill to amend the Internal Revenue Code of 1986 to ensure that kombucha is exempt from any excise taxes and regulations imposed on alcoholic beverages.

S. 1032

At the request of Mr. PORTMAN, the names of the Senator from Wyoming

(Mr. BARRASSO) and the Senator from Alaska (Ms. MURKOWSKI) were added as cosponsors of S. 1032, a bill to amend the Internal Revenue Code of 1986 to modify the definition of income for purposes of determining the tax-exempt status of certain corporations.

S. 1148

At the request of Mr. HOEVEN, the name of the Senator from Oklahoma (Mr. INHOFE) was added as a cosponsor of S. 1148, a bill to amend title 49, United States Code, to require the Administrator of the Federal Aviation Administration to give preferential consideration to individuals who have successfully completed air traffic controller training and veterans when hiring air traffic control specialists.

S. 1355

At the request of Mr. ISAKSON, the name of the Senator from Louisiana (Mr. CASSIDY) was added as a cosponsor of S. 1355, a bill to amend the Internal Revenue Code of 1986 to provide an exclusion from gross income for AmeriCorps educational awards.

S. 1376

At the request of Mr. BROWN, the name of the Senator from California (Ms. HARRIS) was added as a cosponsor of S. 1376, a bill to amend parts B and E of title IV of the Social Security Act to eliminate barriers to providing child welfare services for children and youth in need, to provide additional resources to implement programmatic changes necessary to meet the requirements of the Family First Prevention Services Act, and for other purposes.

S. 1391

At the request of Ms. BALDWIN, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. 1391, a bill to require reporting regarding certain drug price increases, and for other purposes.

S. 1455

At the request of Mr. ALEXANDER, the name of the Senator from Mississippi (Mrs. HYDE-SMITH) was added as a cosponsor of S. 1455, a bill to amend the Horse Protection Act to provide increased protection for horses participating in shows, exhibitions, sales, and auctions, and for other purposes.

S. 1628

At the request of Mrs. FISCHER, the name of the Senator from Kansas (Mr. MORAN) was added as a cosponsor of S. 1628, a bill to amend the Internal Revenue Code of 1986 to extend the employer credit for paid family and medical leave, and for other purposes.

S. 1700

At the request of Mr. KENNEDY, the names of the Senator from Louisiana (Mr. CASSIDY) and the Senator from Illinois (Mr. DURBIN) were added as cosponsors of S. 1700, a bill to provide a temporary safe harbor for publishers of online content to collectively negotiate with dominant online platforms regarding the terms on which content may be distributed.

S. 1723

At the request of Mr. BENNET, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was added as a cosponsor of S. 1723, a bill to amend the Omnibus Parks and Public Lands Management Act of 1996 to provide for the establishment of a Ski Area Fee Retention Account.

S. 1766

At the request of Ms. COLLINS, the names of the Senator from Ohio (Mr. PORTMAN) and the Senator from Michigan (Mr. PETERS) were added as cosponsors of S. 1766, a bill to implement policies to end preventable maternal, newborn, and child deaths globally.

S. 1840

At the request of Mrs. FISCHER, the name of the Senator from Michigan (Mr. PETERS) was added as a cosponsor of S. 1840, a bill to establish certain requirements for the small refineries exemption of the renewable fuels provisions under the Clean Air Act, and for other purposes.

S. 1841

At the request of Mr. COONS, the name of the Senator from Alabama (Mr. JONES) was added as a cosponsor of S. 1841, a bill to amend the Internal Revenue Code of 1986 to extend the publicly traded partnership ownership structure to energy power generation projects and transportation fuels, and for other purposes.

S. 1862

At the request of Mr. MENENDEZ, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 1862, a bill to limit the fees charged and collected from applicants for naturalization and related benefits based on poverty, and for other purposes.

S. 2158

At the request of Ms. HASSAN, the name of the Senator from Arizona (Ms. MCSALLY) was added as a cosponsor of S. 2158, a bill to improve certain programs of the Department of Health and Human Services with respect to heritable disorders.

S. 2179

At the request of Mr. CARDIN, the name of the Senator from Minnesota (Ms. SMITH) was added as a cosponsor of S. 2179, a bill to amend the Older Americans Act of 1965 to provide social service agencies with the resources to provide services to meet the urgent needs of Holocaust survivors to age in place with dignity, comfort, security, and quality of life.

S. 2203

At the request of Mr. BLUNT, the names of the Senator from Alabama (Mr. JONES), the Senator from Massachusetts (Ms. WARREN) and the Senator from Oregon (Mr. WYDEN) were added as cosponsors of S. 2203, a bill to extend the transfer of Electronic Travel Authorization System fees from the Travel Promotion Fund to the Corporation for Travel Promotion (Brand USA) through fiscal year 2027, and for other purposes.

S. 2254

At the request of Mr. BROWN, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. 2254, a bill to amend the Internal Revenue Code of 1986 to create a Pension Rehabilitation Trust Fund, to establish a Pension Rehabilitation Administration within the Department of the Treasury to make loans to multi-employer defined benefit plans, and for other purposes.

S. 2293

At the request of Mr. CRAMER, the names of the Senator from Wisconsin (Ms. BALDWIN) and the Senator from Illinois (Ms. DUCKWORTH) were added as cosponsors of S. 2293, a bill to extend the authority of the Export-Import Bank of the United States and to modify the quorum requirement of the Bank, and for other purposes.

S. 2317

At the request of Mr. MURPHY, the names of the Senator from New Hampshire (Ms. HASSAN), the Senator from Vermont (Mr. SANDERS) and the Senator from New York (Mrs. GILLIBRAND) were added as cosponsors of S. 2317, a bill to amend title II of the Social Security Act to credit individuals serving as caregivers of dependent relatives with deemed wages for up to five years of such service, and to support State medical training programs for caregivers.

S. 2321

At the request of Mr. BLUNT, the names of the Senator from Michigan (Ms. STABENOW) and the Senator from Georgia (Mr. ISAKSON) were added as cosponsors of S. 2321, a bill to require the Secretary of the Treasury to mint a coin in commemoration of the 100th anniversary of the establishment of Negro Leagues baseball.

S. 2414

At the request of Mr. PORTMAN, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 2414, a bill to amend the Internal Revenue Code of 1986 to extend the Health Coverage Tax Credit.

S. 2434

At the request of Mr. PETERS, the name of the Senator from Florida (Mr. RUBIO) was added as a cosponsor of S. 2434, a bill to establish the National Criminal Justice Commission.

S. 2452

At the request of Mr. BOOKER, the name of the Senator from Illinois (Ms. DUCKWORTH) was added as a cosponsor of S. 2452, a bill to provide incentives for agricultural producers to carry out climate stewardship practices, to provide for increased reforestation across the United States, to establish the Coastal and Estuary Resilience Grant Program, and for other purposes.

S. 2453

At the request of Mr. BOOKER, the name of the Senator from Kansas (Mr. ROBERTS) was added as a cosponsor of S. 2453, a bill to assist in the conservation of the North Atlantic right whale

by supporting and providing financial resources for North Atlantic right whale conservation programs and projects of persons with expertise required for the conservation of North Atlantic right whales, and for other purposes.

S. 2461

At the request of Mr. MARKEY, the names of the Senator from Connecticut (Mr. BLUMENTHAL), the Senator from New Jersey (Mr. BOOKER), the Senator from Pennsylvania (Mr. CASEY), the Senator from California (Mrs. FEINSTEIN), the Senator from Minnesota (Ms. KLOBUCHAR), the Senator from New Hampshire (Mrs. SHAHEEN), the Senator from Vermont (Mr. LEAHY), the Senator from Vermont (Mr. SANDERS), the Senator from Maryland (Mr. VAN HOLLEN), the Senator from Rhode Island (Mr. WHITEHOUSE) and the Senator from Oregon (Mr. MERKLEY) were added as cosponsors of S. 2461, a bill to designate a portion of the Arctic National Wildlife Refuge as wilderness.

S. 2463

At the request of Mr. WYDEN, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. 2463, a bill to amend the Internal Revenue Code of 1986 to provide for regulation and taxation of electronic cigarettes and alternative nicotine products.

S. 2493

At the request of Mr. BLUMENTHAL, his name was added as a cosponsor of S. 2493, a bill to establish the Malign Foreign Influence Response Center in the Office of the Director of National Intelligence, and for other purposes.

S. 2496

At the request of Mr. CASEY, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 2496, a bill to amend title II of the Social Security Act to eliminate the Medicare and disability insurance benefits waiting periods for disabled individuals.

S. CON. RES. 9

At the request of Ms. STABENOW, the name of the Senator from Illinois (Ms. DUCKWORTH) was added as a cosponsor of S. Con. Res. 9, a concurrent resolution expressing the sense of Congress that tax-exempt fraternal benefit societies have historically provided and continue to provide critical benefits to the people and communities of the United States.

S. RES. 205

At the request of Mr. MURPHY, the name of the Senator from Mississippi (Mr. WICKER) was added as a cosponsor of S. Res. 205, a resolution expressing the gratitude of the Senate for the people who operate or support diaper banks and diaper distribution programs in their local communities.

S. RES. 313

At the request of Mrs. HYDE-SMITH, the name of the Senator from Nevada (Ms. ROSEN) was added as a cosponsor of S. Res. 313, a resolution designating

the week of September 22 through September 28, 2019, as “Gold Star Families Remembrance Week”.

S. RES. 318

At the request of Mr. RISCH, the name of the Senator from Massachusetts (Mr. MARKEY) was added as a cosponsor of S. Res. 318, a resolution to support the Global Fund to fight AIDS, Tuberculosis and Malaria, and the Sixth Replenishment.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. DURBIN (for himself, Mr. BROWN, Mr. MARKEY, Mr. BLUMENTHAL, Mr. REED, Ms. HIRONO, Mr. WYDEN, Mrs. MURRAY, and Mr. MERKLEY):

S. 2517. A bill to amend the Internal Revenue Code of 1986 to provide tax rate parity among all tobacco products, and for other purposes; to the Committee on Finance.

Mr. DURBIN. 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. 2517

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 “Tobacco Tax Equity Act of 2019”.

SEC. 2. INCREASING EXCISE TAXES ON CIGARETTES AND ESTABLISHING EXCISE TAX EQUITY AMONG ALL TOBACCO PRODUCT TAX RATES.

(a) TAX PARITY FOR ROLL-YOUR-OWN TOBACCO.—Section 5701(g) of the Internal Revenue Code of 1986 is amended by striking “\$24.78” and inserting “\$49.56”.

(b) TAX PARITY FOR PIPE TOBACCO.—Section 5701(f) of the Internal Revenue Code of 1986 is amended by striking “\$2.8311 cents” and inserting “\$49.56”.

(c) TAX PARITY FOR SMOKELESS TOBACCO.—(1) Section 5701(e) of the Internal Revenue Code of 1986 is amended—

(A) in paragraph (1), by striking “\$1.51” and inserting “\$26.84”;

(B) in paragraph (2), by striking “50.33 cents” and inserting “\$10.74”; and

(C) by adding at the end the following:

“(3) SMOKELESS TOBACCO SOLD IN DISCRETE SINGLE-USE UNITS.—On discrete single-use units, \$100.66 per thousand.”.

(2) Section 5702(m) of such Code is amended—

(A) in paragraph (1), by striking “or chewing tobacco” and inserting “, chewing tobacco, or discrete single-use unit”;

(B) in paragraphs (2) and (3), by inserting “that is not a discrete single-use unit” before the period in each such paragraph; and

(C) by adding at the end the following:

“(4) DISCRETE SINGLE-USE UNIT.—The term ‘discrete single-use unit’ means any product containing tobacco that—

“(A) is not intended to be smoked; and

“(B) is in the form of a lozenge, tablet, pill, pouch, dissolvable strip, or other discrete single-use or single-dose unit.”.

(d) TAX PARITY FOR SMALL CIGARS.—Paragraph (1) of section 5701(a) of the Internal Revenue Code of 1986 is amended by striking “\$50.33” and inserting “\$100.66”.

(e) TAX PARITY FOR LARGE CIGARS.—

(1) IN GENERAL.—Paragraph (2) of section 5701(a) of the Internal Revenue Code of 1986

is amended by striking “52.75 percent” and all that follows through the period and inserting the following: “\$49.56 per pound and a proportionate tax at the like rate on all fractional parts of a pound but not less than 10.066 cents per cigar.”.

(2) GUIDANCE.—The Secretary of the Treasury, or the Secretary’s delegate, may issue guidance regarding the appropriate method for determining the weight of large cigars for purposes of calculating the applicable tax under section 5701(a)(2) of the Internal Revenue Code of 1986.

(f) TAX PARITY FOR ROLL-YOUR-OWN TOBACCO AND CERTAIN PROCESSED TOBACCO.—Subsection (o) of section 5702 of the Internal Revenue Code of 1986 is amended by inserting “, and includes processed tobacco that is removed for delivery or delivered to a person other than a person with a permit provided under section 5713, but does not include removals of processed tobacco for exportation” after “wrappers thereof”.

(g) CLARIFYING TAX RATE FOR OTHER TOBACCO PRODUCTS.—

(1) IN GENERAL.—Section 5701 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(1) OTHER TOBACCO PRODUCTS.—Any product not otherwise described under this section that has been determined to be a tobacco product by the Food and Drug Administration through its authorities under the Family Smoking Prevention and Tobacco Control Act shall be taxed at a level of tax equivalent to the tax rate for cigarettes on an estimated per use basis as determined by the Secretary.”.

(2) ESTABLISHING PER USE BASIS.—For purposes of section 5701(i) of the Internal Revenue Code of 1986, not later than 12 months after the later of the date of the enactment 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 2019, 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 2018’ 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.—