

By Mr. MORAN (for himself, Mr. GARDNER, Mr. RISCH, Mr. THUNE, Mr. LANKFORD, Mr. DAINES, and Mr. ROUNDS):

S. 226. A bill to clarify the rights of Indians and Indian Tribes on Indian lands under the National Labor Relations Act; to the Committee on Indian Affairs.

By Mr. LEE (for himself and Mr. GRASSLEY):

S.J. Res. 5. A joint resolution proposing an amendment to the Constitution of the United States requiring that the Federal budget be balanced; to the Committee on the Judiciary.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Ms. BALDWIN (for herself, Mr. BOOKER, Mr. BROWN, Mr. COONS, Ms. CORTEZ MASTO, Mr. DURBIN, Ms. KLOBUCHAR, Mrs. MURRAY, Mr. REED, Ms. SMITH, Mr. VAN HOLLEN, Mr. WHITEHOUSE, Ms. HARRIS, Ms. DUCKWORTH, and Ms. HIRONO):

S. Res. 26. A resolution designating January 25, 2019, as "Earned Income Tax Credit Awareness Day"; to the Committee on the Judiciary.

By Mr. JOHNSON (for himself, Mr. DURBIN, Mr. RISCH, Mr. MENENDEZ, Mr. INHOFE, Mr. REED, Mrs. SHAHEEN, Mr. BARRASSO, Mr. MURPHY, Ms. BALDWIN, Mrs. BLACKBURN, Mr. BLUMENTHAL, Mr. BLUNT, Mr. BOOZMAN, Mr. BRAUN, Mr. CARDIN, Mr. CARPER, Mr. CASEY, Ms. COLLINS, Mr. COONS, Mr. CORNYN, Mr. COTTON, Mr. CRAMER, Mr. CRAPO, Mr. CRUZ, Mr. DAINES, Ms. DUCKWORTH, Mr. ENZI, Mrs. FISCHER, Mr. GARDNER, Mr. GRAHAM, Mr. GRASSLEY, Ms. HASSAN, Ms. HIRONO, Mr. HOEVEN, Mrs. HYDE-SMITH, Mr. JONES, Mr. KAINE, Mr. KENNEDY, Ms. KLOBUCHAR, Mr. LANKFORD, Mr. MERKLEY, Mr. MORAN, Mr. PETERS, Mr. PORTMAN, Mr. ROBERTS, Mr. ROMNEY, Mr. ROUNDS, Mr. RUBIO, Mr. SASSE, Mr. SCHATZ, Ms. SMITH, Ms. STABENOW, Mr. THUNE, Mr. TILLIS, Mr. TOOMEY, Mr. VAN HOLLEN, Mr. WHITEHOUSE, Mr. WICKER, Mr. WYDEN, Mr. YOUNG, Mr. MANCHIN, Mrs. CAPITO, Mr. PERDUE, Mr. ISAKSON, and Ms. MURKOWSKI):

S. Res. 27. A resolution calling for a prompt multinational freedom of navigation operation in the Black Sea and urging the cancellation of the Nord Stream 2 pipeline; to the Committee on Foreign Relations.

By Mr. ISAKSON (for himself, Mr. WHITEHOUSE, Mr. BLUMENTHAL, Mr. BLUNT, Mr. BOOKER, Mr. BOOZMAN, Mr. BRAUN, Mr. BROWN, Mrs. CAPITO, Mr. CORNYN, Ms. DUCKWORTH, Mr. DURBIN, Ms. ERNST, Mrs. FEINSTEIN, Mr. INHOFE, Mr. JONES, Mr. LANKFORD, Mr. LEAHY, Mr. MURPHY, Mr. PETERS, Mr. REED, Mr. SANDERS, Mr. SULLIVAN, Mr. TILLIS, Mr. VAN HOLLEN, Ms. WARREN, Ms. COLLINS, and Mr. GRASSLEY):

S. Res. 28. A resolution recognizing January 2019 as "National Mentoring Month"; considered and agreed to.

ADDITIONAL COSPONSORS

S. 12

At the request of Mr. RUBIO, the name of the Senator from Alaska (Ms.

MURKOWSKI) was added as a cosponsor of S. 12, a bill to amend the Internal Revenue Code of 1986 to improve access to health care through expanded health savings accounts, and for other purposes.

S. 21

At the request of Mr. THUNE, the names of the Senator from Colorado (Mr. GARDNER), the Senator from Indiana (Mr. YOUNG), the Senator from Michigan (Mr. PETERS), the Senator from Massachusetts (Ms. WARREN), the Senator from North Dakota (Mr. CRAMER), the Senator from North Carolina (Mr. TILLIS), the Senator from West Virginia (Mr. MANCHIN), the Senator from Massachusetts (Mr. MARKEY), the Senator from Delaware (Mr. COONS), the Senator from Kansas (Mr. MORAN), the Senator from Ohio (Mr. PORTMAN) and the Senator from Oregon (Mr. WYDEN) were added as cosponsors of S. 21, a bill making continuing appropriations for Coast Guard pay in the event an appropriations act expires prior to the enactment of a new appropriations act.

S. 61

At the request of Mr. GRASSLEY, the names of the Senator from New Hampshire (Mrs. SHAHEEN), the Senator from Wisconsin (Ms. BALDWIN), the Senator from Oregon (Mr. WYDEN), the Senator from Vermont (Mr. LEAHY), the Senator from Ohio (Mr. BROWN), the Senator from Maine (Mr. KING) and the Senator from New Hampshire (Ms. HASSAN) were added as cosponsors of S. 61, a bill to amend the Federal Food, Drug, and Cosmetic Act to allow for the personal importation of safe and affordable drugs from approved pharmacies in Canada.

S. 69

At the request of Mr. CORNYN, the name of the Senator from Missouri (Mr. HAWLEY) was added as a cosponsor of S. 69, a bill to allow reciprocity for the carrying of certain concealed firearms.

S. 91

At the request of Mr. GARDNER, the name of the Senator from Colorado (Mr. BENNET) was added as a cosponsor of S. 91, a bill to amend title 38, United States Code, to authorize per diem payments under comprehensive service programs for homeless veterans to furnish care to dependents of homeless veterans, and for other purposes.

S. 104

At the request of Mr. PORTMAN, the names of the Senator from Tennessee (Mr. ALEXANDER) and the Senator from Nebraska (Mr. SASSE) were added as cosponsors of S. 104, a bill to amend title 31, United States Code, to provide for automatic continuing resolutions.

S. 113

At the request of Mr. CRUZ, his name was added as a cosponsor of S. 113, a bill to appropriate funds for pay and allowances of excepted Federal employees, and for other purposes.

At the request of Mr. JOHNSON, the names of the Senator from Tennessee

(Mrs. BLACKBURN), the Senator from Arizona (Ms. MCSALLY), the Senator from Utah (Mr. ROMNEY) and the Senator from Oklahoma (Mr. INHOFE) were added as cosponsors of S. 113, *supra*.

S. 133

At the request of Ms. MURKOWSKI, the name of the Senator from Florida (Mr. RUBIO) was added as a cosponsor of S. 133, a bill to award a Congressional Gold Medal, collectively, to the United States merchant mariners of World War II, in recognition of their dedicated and vital service during World War II.

S. 162

At the request of Ms. SMITH, the name of the Senator from Nevada (Ms. CORTEZ MASTO) was added as a cosponsor of S. 162, a bill to provide back pay to low-wage contractor employees, and for other purposes.

S. 165

At the request of Mr. BLUMENTHAL, the names of the Senator from Maryland (Mr. CARDIN), the Senator from Washington (Ms. CANTWELL) and the Senator from Oregon (Mr. WYDEN) were added as cosponsors of S. 165, a bill to amend chapter 85 of title 5, United States Code, to clarify that Federal employees excepted from a furlough are eligible for unemployment compensation.

S. 169

At the request of Mr. CORNYN, the names of the Senator from Oklahoma (Mr. LANKFORD) and the Senator from Arkansas (Mr. BOOZMAN) were added as cosponsors of S. 169, a bill to amend the Internal Revenue Code of 1986 to provide an exemption from gross income for civil damages as recompense for trafficking in persons.

S. 178

At the request of Mr. RUBIO, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. 178, a bill to condemn gross human rights violations of ethnic Turkic Muslims in Xinjiang, and calling for an end to arbitrary detention, torture, and harassment of these communities inside and outside China.

S. 182

At the request of Mr. KENNEDY, the name of the Senator from South Dakota (Mr. THUNE) was added as a cosponsor of S. 182, a bill to prohibit discrimination against the unborn on the basis of sex, and for other purposes.

S. 191

At the request of Ms. KLOBUCHAR, the name of the Senator from Maryland (Mr. CARDIN) was added as a cosponsor of S. 191, a bill to direct the Secretary of Defense to include in periodic health assessments, separation history and physical examinations, and other assessments an evaluation of whether a member of the Armed Forces has been exposed to open burn pits or toxic airborne chemicals, and for other purposes.

S. 197

At the request of Mr. HEINRICH, the name of the Senator from Nevada (Ms.

ROSEN) was added as a cosponsor of S. 197, a bill to provide for the confidentiality of information submitted in requests for deferred action under the deferred action for childhood arrivals program, and for other purposes.

S. 198

At the request of Mr. WARNER, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 198, a bill to provide for continuing appropriations in the event of a lapse in appropriations under the normal appropriations process, other than for the legislative branch and the Executive Office of the President.

AMENDMENT NO. 20

At the request of Mr. JOHNSON, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of amendment No. 20 intended to be proposed to H.R. 268, a bill making supplemental appropriations for the fiscal year ending September 30, 2019, and for other purposes.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. Kaine (for himself, Ms. COLLINS, Mr. WYDEN, Mrs. MURRAY, Mr. JONES, Mr. BENNET, Ms. CORTEZ MASTO, Ms. STABENOW, Mr. VAN HOLLEN, Mr. BLUMENTHAL, Mr. CARPER, Ms. WARREN, Ms. DUCKWORTH, Mr. COONS, Mr. SANDERS, Mr. WARNER, Ms. HASSAN, Mr. MENENDEZ, Mr. BROWN, Mrs. SHAHEEN, Ms. HIRONO, Mr. BOOKER, Mr. DURBIN, Ms. SMITH, Mr. HEINRICH, Mr. SCHATZ, Ms. KLOBUCHAR, Mr. PORTMAN, Mr. UDALL, Mr. MANCHIN, and Mrs. FEINSTEIN):

S. 204. A bill to amend the Internal Revenue Code of 1986 to waive certain penalties for affected Federal employees receiving a distribution from the Thrift Savings Plan during a lapse in appropriations, and for other purposes; to the Committee on Finance.

Mr. Kaine. Mr. President, today is day 34 of the longest shutdown of government in United States history. We must end this shutdown. We must reopen government right away. Today, I want to talk about legislation that would provide some assistance to the Federal workers who are suffering from this unnecessary shutdown, the Emergency Relief for Federal Workers Act of 2019.

Tomorrow, 800,000 Federal workers who work hard and just want to serve their Nation will not receive a paycheck. They have not received a paycheck since December 28th, 2018. However, more than 400,000 hold positions so essential to our Nation that they must go to work regardless of their pay status.

Thus shutdown hurts these workers. I have talked about the personal stories of Virginians who serve our Nation in the Coast Guard, the Environmental Protection Agency, and the Forest Service. This shutdown means families that have jobs cannot pay their mortgages or rent. They cannot buy food to feed their families. They cannot afford to refill prescriptions critical to the health of their children. This shutdown threatens Federal workers with financial ruin. Again, we must reopen the government immediately.

We have passed legislation to provide retroactive pay to these workers when the shutdown ends, but we do not know when that will happen. So today, I am pleased to be joined by my colleagues to introduce the Emergency Relief for Federal Workers Act. This legislation would allow federal employees who are in desperate financial straits directly because of this shutdown to borrow from what is, for many, their largest financial asset, their retirement account.

This legislation would allow Federal workers in the Thrift Savings Plan to access their savings without immediate penalty to meet the financial hardships caused by the government shutdown. It would allow them to pay for basic necessities during the shutdown and allow them to replenish their savings after the shutdown ends.

I do not know how much longer 800,000 families will have to wait to be made whole after this manufactured crisis. And I do not advocate irresponsibly borrowing from retirement savings. But I believe we must act to help the people who make our federal government function in this time of need they are in through no fault of their own.

I urge my colleagues to support this legislation. Thank you, Mr. President.

By Mr. THUNE (for himself, Mr. ALEXANDER, Mr. BARRASSO, Mrs. BLACKBURN, Mr. BLUNT, Mr. BOOZMAN, Mr. CORNYN, Mr. CRAMER, Mr. CRAPO, Mr. CRUZ, Mr. DAINES, Ms. ERNST, Mrs. FISCHER, Mr. GARDNER, Mr. GRASSLEY, Mr. HOEVEN, Mrs. HYDE-SMITH, Mr. INHOFE, Mr. ISAKSON, Mr. KENNEDY, Mr. MCCONNELL, Mr. MORAN, Mr. RISCH, Mr. ROBERTS, Mr. ROUNDS, Mr. YOUNG, Mr. COTTON, Mr. RUBIO, and Mr. PERDUE):

S. 215. A bill to amend the Internal Revenue Code of 1986 to repeal the estate and generation-skipping transfer taxes, and for other purposes; to the Committee on Finance.

Mr. THUNE. 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. 215

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 "Death Tax Repeal Act of 2019".

SEC. 2. REPEAL OF ESTATE AND GENERATION-SKIPPING TRANSFER TAXES.

(a) ESTATE TAX REPEAL.—Subchapter C of chapter 11 of subtitle B of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

"SEC. 2210. TERMINATION.

"(a) IN GENERAL.—Except as provided in subsection (b), this chapter shall not apply to the estates of decedents dying on or after the date of the enactment of the Death Tax Repeal Act of 2019.

"(b) CERTAIN DISTRIBUTIONS FROM QUALIFIED DOMESTIC TRUSTS.—In applying section 2056A with respect to the surviving spouse of a decedent dying before the date of the enactment of the Death Tax Repeal Act of 2019—

"(1) section 2056A(b)(1)(A) shall not apply to distributions made after the 10-year period beginning on such date, and

"(2) section 2056A(b)(1)(B) shall not apply on or after such date."

(b) GENERATION-SKIPPING TRANSFER TAX REPEAL.—Subchapter G of chapter 13 of subtitle B of such Code is amended by adding at the end the following new section:

"SEC. 2664. TERMINATION.

"This chapter shall not apply to generation-skipping transfers on or after the date of the enactment of the Death Tax Repeal Act of 2019."

(c) CONFORMING AMENDMENTS.—

(1) The table of sections for subchapter C of chapter 11 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

"Sec. 2210. Termination."

(2) The table of sections for subchapter G of chapter 13 of such Code is amended by adding at the end the following new item:

"Sec. 2664. Termination."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to the estates of decedents dying, and generation-skipping transfers, after the date of the enactment of this Act.

SEC. 3. MODIFICATIONS OF GIFT TAX.

(a) COMPUTATION OF GIFT TAX.—Subsection (a) of section 2502 of the Internal Revenue Code of 1986 is amended to read as follows:

"(a) COMPUTATION OF TAX.—

"(1) IN GENERAL.—The tax imposed by section 2501 for each calendar year shall be an amount equal to the excess of—

"(A) a tentative tax, computed under paragraph (2), on the aggregate sum of the taxable gifts for such calendar year and for each of the preceding calendar periods, over

"(B) a tentative tax, computed under paragraph (2), on the aggregate sum of the taxable gifts for each of the preceding calendar periods.

"(2) RATE SCHEDULE.—

"If the amount with respect to which the tentative tax to be computed is:

Not over \$10,000
Over \$10,000 but not over \$20,000

Over \$20,000 but not over \$40,000

The tentative tax is:

18% of such amount.
\$1,800, plus 20% of the excess over \$10,000.
\$3,800, plus 22% of the excess over \$20,000.