TILLIS, Mr. SASSE, Mr. LEE, and Mr. CRAPO):

S. Con. Res. 5. A concurrent resolution affirming the importance of religious freedom as a fundamental human right that is essential to a free society and protected for all people of the United States under the Constitution of the United States, and recognizing the 231st anniversary of the enactment of the Virginia Statute for Religious Freedom; to the Committee on the Judiciary.

ADDITIONAL COSPONSORS

S. 11

At the request of Mr. Heller, the name of the Senator from Utah (Mr. HATCH) was added as a cosponsor of S. 11, a bill to recognize Jerusalem as the capital of Israel, to relocate to Jerusalem the United States Embassy in Israel, and for other purposes.

S. 17

At the request of Mr. Sasse, the names of the Senator from Idaho (Mr. RISCH), the Senator from Utah (Mr. Lee), the Senator from Montana (Mr. Daines), the Senator from Indiana (Mr. Woung), the Senator from Arizona (Mr. McCain), the Senator from Oklahoma (Mr. Lankford), the Senator from Oklahoma (Mr. Torolina (Mr. Tillis), the Senator from Ohio (Mr. Portman) and the Senator from Illinois (Ms. Duckworth) were added as cosponsors of S. 17, a bill to ensure the Government Accountability Office has adequate access to information.

S. 47

At the request of Mr. Rubio, the name of the Senator from Arizona (Mr. Flake) was added as a cosponsor of S. 47, a bill to prevent proposed regulations relating to restrictions on liquidation of an interest with respect to estate, gift, and generation-skipping transfer taxes from taking effect.

S. 66

At the request of Mr. Heller, the name of the Senator from Missouri (Mr. Blunt) was added as a cosponsor of S. 66, a bill to amend title 10, United States Code, to permit certain retired members of the uniformed services who have a service-connected disability to receive both disability compensation from the Department of Veterans Affairs for their disability and either retired pay by reason of their years of military service or Combat-Related Special Compensation, and for other purposes.

S. 71

At the request of Mr. Nelson, the name of the Senator from Texas (Mr. Cornyn) was added as a cosponsor of S. 71, a bill to amend the Internal Revenue Code of 1986 to temporarily allow expensing of certain costs of replanting citrus plants lost by reason of casualty.

S. 87

At the request of Mr. TOOMEY, the names of the Senator from Utah (Mr. HATCH) and the Senator from Louisiana (Mr. KENNEDY) were added as cosponsors of S. 87, a bill to ensure that State

and local law enforcement may cooperate with Federal officials to protect our communities from violent criminals and suspected terrorists who are illegally present in the United States.

S.J. RES. 4

At the request of Mr. Lankford, the name of the Senator from Montana (Mr. Daines) was added as a cosponsor of S.J. Res. 4, a joint resolution disapproving the action of the District of Columbia Council in approving the Death with Dignity Act of 2016.

S. RES. 6

At the request of Mr. Rubio, the names of the Senator from Wyoming (Mr. Enzi) and the Senator from New Hampshire (Ms. Hassan) were added as cosponsors of S. Res. 6, a resolution objecting to United Nations Security Council Resolution 2334 and to all efforts that undermine direct negotiations between Israel and the Palestinians for a secure and peaceful settlement.

S. RES. 9

At the request of Mr. HATCH, the name of the Senator from Arizona (Mr. McCAIN) was added as a cosponsor of S. Res. 9, a resolution honoring in praise and remembrance the extraordinary life, steady leadership, and remarkable, 70-year reign of King Bhumibol Adulyadej of Thailand.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. MANCHIN (for himself, Mrs. Capito, Mr. Casey, Mr. Brown, Mr. Kaine, Mr. Warner, Mr. Portman, Mr. Tester, Mrs. Murray, Mr. Sanders, Mr. Durbin, Mr. Franken, Mr. Booker, Mr. Donnelly, Mr. Heinrich, Mrs. McCaskill, Ms. Heitkamp, Mr. Nelson, Mr. Burr, and Mr. Sullivan):

S. 175. A bill to amend the Surface Mining Control and Reclamation Act of 1977 to transfer certain funds to the Multiemployer Health Benefit Plan and the 1974 United Mine Workers of America Pension Plan, and for other purposes; to the Committee on Finance.

Mr. MANCHIN. Mr. President, I am back again to introduce the Miners Protection Act.

It is bipartisan. We worked on it in a bipartisan manner, and we said: If it comes to the floor, we will pass it. So we are here again.

This is a promise that was made since 1946. These are men who have worked hard. They paid through the hard work they have accomplished through their own sweat, and we are trying to make sure they have their permanent fix to their health care and to their pensions. This is something that has a pay-for. It is back up again. It should have been done last year. We had an extension at the end until April. April is going to come and go again, and then we are going to start playing politics with this. If we get this done

now and get it done quickly, it is something that we can move on, and we can take care of the other problems we have

Again, this is the Miners Protection Act, which our miners have worked for, earned, and deserved. Their widows and families are expecting this. They need this in order to live any type of a quality life.

I thank you, again. I thank all of my colleagues—my Republican friends for signing onto this piece of legislation and all of my Democratic caucus, which unanimously signed onto it. It is something that should be done and done quickly.

By Mr. McCONNELL:

S. 176. A bill to amend the Surface Mining Control and Reclamation Act of 1977 to transfer certain funds to the Multiemployer Health Benefit Plan, and for other purposes; to the Committee on Finance.

Mr. McCONNELL. 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. 176

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 "Helping Ensure Long-Term Protection for Coal Miners Health Care Act of 2017" or the "HELP for Coal Miners Health Care Act of 2017".

SEC. 2. FINDINGS.

Congress finds the following:

- (1) Over the 8 years preceding the date of the introduction of this Act, the coal industry and the communities supported by that industry have struggled, in large part due to overregulation.
- (2) Excessive regulation has, in large part, made coal more expensive to mine and use and has put it at an unfair disadvantage in the marketplace.
 - (3) Because of these struggles—
- (A) the coal mining industry has lost over 30,000 jobs since President Obama's inauguration:
- (B) over 600 coal mines have shuttered since President Obama's inauguration;
- (C) more than 25 coal mining companies have filed for bankruptcy since President Obama's inauguration;
- (D) Kentucky alone has lost over 10,000 coal mining jobs since President Obama's inauguration; and
- $\left(E\right)$ the total number of operating coal mines has hit its lowest point on record.
- (4) Because of the health risks often associated with mining, robust health benefits are vital to coal miner retirees; however, coal company bankruptcies, job cuts, and closures have exhausted the ability of many coal companies to continue providing health benefits to retirees and their dependents.
- (5) Congress has stepped in twice before, in 1992 and in 2006, to assist retired miners and to secure their health benefits. When thousands more were at risk of losing their benefits at the end of 2016, Congress intervened again to provide a 4-month extension in health benefits for orphaned retired miners and their dependents.
- (6) While this extension helped prevent the loss of health benefits for thousands of miners, it did not provide a long-term solution.

(7) It is necessary to provide a permanent extension of health care benefits for the orphaned retirees who are at risk of losing their retirement health benefits at the end of April 2017.

SEC. 3. INCLUSION OF CERTAIN RETIREES IN THE MULTIEMPLOYER HEALTH BEN-EFIT PLAN.

- (a) IN GENERAL.—Section 402(h)(2)(C) of the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1232(h)(2)(C)), as amended by the Further Continuing and Security Assistance Appropriations Act, 2017, is amended—
- (1) by striking clauses (ii), (iii), and (iv); and
- (2) by inserting after clause (i) the following:
- "(ii) CALCULATION OF EXCESS.—The excess determined under clause (i) shall be calculated by taking into account only—
- "(I) those beneficiaries actually enrolled in the Plan as of the date of the enactment of the HELP for Coal Miners Health Care Act of 2017 who are eligible to receive health benefits under the Plan on the first day of the calendar year for which the transfer is made, other than those beneficiaries enrolled in the Plan under the terms of a participation agreement with the current or former employer of such beneficiaries; and
- "(II) those beneficiaries whose health benefits, defined as those benefits payable, following death or retirement or upon a finding of disability, directly by an employer in the bituminous coal industry under a coal wage agreement (as defined in section 9701(b)(1) of the Internal Revenue Code of 1986), would be denied or reduced as a result of a bankruptcy proceeding commenced in 2012 or 2015.

For purposes of subclause (I), a beneficiary enrolled in the Plan as of the date of the enactment of the HELP for Coal Miners Health Care Act of 2017 shall be deemed to have been eligible to receive health benefits under the Plan on January 1, 2017.

- "(iii) ELIGIBILITY OF CERTAIN RETIREES.— Individuals referred to in clause (ii)(II) shall be treated as eligible to receive health benefits under the Plan.
- "(iv) REQUIREMENTS FOR TRANSFER.—The amount of the transfer otherwise determined under this subparagraph for a fiscal year shall be reduced by any amount transferred for the fiscal year to the Plan, to pay benefits required under the Plan, from a voluntary employees' beneficiary association established as a result of a bankruptcy proceeding described in clause (ii)."
- (b) EFFECTIVE DATE.—The amendments made by this section shall apply to fiscal years beginning after September 30, 2016.
- (c) GAO AUDIT.—Not later than 3 years after the date of the enactment of this Act, and every 3 years thereafter, the Comptroller General of the United States shall conduct a study of the Multiemployer Health Benefit Plan described in section 402(h)(2)(C)(i) of the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1232(h)(2)(C)(i)) and shall submit to the appropriate committees of Congress a report analyzing whether Federal funds are being spent appropriately by such Plan

SEC. 4. CLARIFICATION OF FINANCING OBLIGATIONS.

- (a) IN GENERAL.—Subsection (a) of section 9704 of the Internal Revenue Code of 1986 is amended—
 - (1) by striking paragraph (3),
- (2) by striking "three premiums" and inserting "two premiums", and
 (3) by striking ", plus" at the end of para-
- (3) by striking ", plus" at the end of paragraph (2) and inserting a period.
- (b) Conforming Amendments.—
- (1) Section 9704 of the Internal Revenue Code of 1986 is amended—

- (A) by striking subsection (d), and
- (B) by redesignating subsections (e) through (j) as subsections (d) through (i), respectively.
- (2) Subsection (d) of section 9704 of such Code, as so redesignated, is amended—
- (A) by striking "3 separate accounts for each of the premiums described in subsections (b), (c), and (d)" in paragraph (1) and inserting "2 separate accounts for each of the premiums described in subsections (b) and (c)", and
- (B) by striking "or the unassigned beneficiaries premium account" in paragraph (3)(B).
- $\begin{array}{llll} \hbox{(3) Subclause (I) of section } 9703(b)(2)(C)(ii) \\ \hbox{of such Code is amended by striking} \\ \hbox{``9704(e)(3)(B)(i)''} & \hbox{and} & \hbox{inserting} \\ \hbox{``9704(d)(3)(B)(i)''}. \end{array}$
- (4) Paragraph (3) of section 9705(a) of such Code is amended—
- (A) by striking "the unassigned beneficiary premium under section 9704(a)(3) and" in subparagraph (B), and
- (B) by striking "9704(i)(1)(B)" and inserting "9704(h)(1)(B)".
- (5) Paragraph (2) of section 9711(c) of such Code is amended—
- (A) by striking "9704(j)(2)" in subparagraph
- (A)(i) and inserting "9704(i)(2)", (B) by striking "9704(j)(2)(B)" in subparagraph (B) and inserting "9704(i)(2)(B)", and
- (\tilde{C}) by striking "9704(j)" and inserting "9704(i)".
- (6) Paragraph (4) of section 9712(d) of such Code is amended by striking "9704(j)" and inserting "9704(i)".
- (c) ELIMINATION OF ADDITIONAL BACKSTOP PREMIUM.—
- (1) IN GENERAL.—Paragraph (1) of section 9712(d) of the Internal Revenue Code of 1986 is amended by striking subparagraph (C).
- (2) CONFORMING AMENDMENT.—Paragraph (2) of section 9712(d) of such Code is amended—
 - (A) by striking subparagraph (B),
- (B) by striking ", and" at the end of subparagraph (A) and inserting a period, and
- (C) by striking "shall provide for—" and all that follows through "annual adjustments" and inserting "shall provide for annual adjustments".
- (d) EFFECTIVE DATE.—The amendments made by this section shall apply to plan years beginning after September 30, 2016.

 SEC. 5. SENSE OF THE SENATE.
- It is the sense of the Senate that Congress should work with the administration to—
- (1) repeal onerous regulations that have contributed to the downfall of the coal industry; and
- (2) support economic growth in Appalachia and other coal communities by promoting growth-oriented economic development efforts.

SUBMITTED RESOLUTIONS

SENATE CONCURRENT TION 5-AFFIRMING THE IMPOR-TANCE OF RELIGIOUS FREEDOM AS A FUNDAMENTAL HUMAN RIGHT THAT IS ESSENTIAL TO A FREE SOCIETY AND PROTECTED PEOPLE FOR. ALLOFTHE UNITED STATES UNDER THECONSTITUTION OF THE UNITED STATES, AND RECOGNIZING THE 231ST ANNIVERSARY OF THE EN-VIRGINIA ACTMENT OF THE STATUTE FOR RELIGIOUS FREE-DOM

Mr. DAINES (for himself, Mr. HATCH, Mr. BLUNT, Mr. LANKFORD, Mr. INHOFE,

Mr. CORNYN, Mr. BOOZMAN, Mr. WICKER, Mr. RISCH, Mr. TILLIS, Mr. SASSE, Mr. LEE, and Mr. CRAPO) submitted the following concurrent resolution; which was referred to the Committee on the Judiciary:

S. CON. RES. 5

Whereas United States democracy is rooted in the fundamental truth that all people are created equal, endowed by the Creator with certain inalienable rights, including life, liberty, and the pursuit of happiness;

Whereas the freedom of conscience was highly valued by—

- (1) individuals seeking religious freedom who settled in the American colonies;
- (2) the founders of the United States; and (3) Thomas Jefferson, who wrote in his letter to the Society of the Methodist Episcopal Church at New London, Connecticut, dated February 4, 1809, that "[n]o provision in our Constitution ought to be dearer to man than that which protects the rights of conscience against the enterprizes of the civil authority";

Whereas the Virginia Statute for Religious Freedom was—

- (1) drafted by Thomas Jefferson, who considered the Virginia Statute for Religious Freedom to be one of his greatest achievements:
 - (2) enacted on January 16, 1786; and
- (3) the forerunner to the Free Exercise Clause of the First Amendment to the Constitution of the United States;

Whereas section 2(a) of the International Religious Freedom Act of 1998 (22 U.S.C. 6401(a)) states that—

- (1) "[t]he right to freedom of religion undergirds the very origin and existence of the United States"; and
- (2) religious freedom was established by the founders of the United States "in law, as a fundamental right and as a pillar of our Nation":

Whereas the role of religion in United States society and public life has a long and robust tradition;

Whereas individuals who have studied United States democracy from an international perspective, such as Alexis de Tocqueville, have noted that religion plays a central role in preserving the United States Government because religion provides the moral base required for democracy to succeed:

Whereas, in Town of Greece v. Galloway, 134 S. Ct. 1811 (2014), the United States Supreme Court affirmed that "people of many faiths may be united in a community of tolerance and devotion";

Whereas the principle of religious freedom "has guided our Nation forward", as expressed by the 44th President of the United States in his Presidential proclamation on Religious Freedom Day in 2011, and freedom of religion "is a universal human right to be protected here at home and across the globe", as expressed by that President of the United States on Religious Freedom Day in 2013;

Whereas "[f]reedom of religion is a fundamental human right that must be upheld by every nation and guaranteed by every government", as expressed by the 42nd President of the United States in his Presidential proclamation on Religious Freedom Day in 1999;

Whereas the First Amendment to the Constitution of the United States protects—

- (1) the right of individuals to express freely and act on their religious beliefs: and
- (2) individuals from coercion to profess or act on a religious belief to which they do not adhere:

Whereas "our laws and institutions should not impede or hinder but rather should protect and preserve fundamental religious liberties", as expressed by the 42nd President of