

KAINE) was added as a cosponsor of S. 2271, a bill to reauthorize the Museum and Library Services Act.

S. 2324

At the request of Mr. HELLER, the name of the Senator from Florida (Mr. NELSON) was added as a cosponsor of S. 2324, a bill to amend the Investment Company Act of 1940 to change certain requirements relating to the capital structure of business development companies, to direct the Securities and Exchange Commission to revise certain rules relating to business development companies, and for other purposes.

S. 2329

At the request of Mr. HOEVEN, the name of the Senator from Iowa (Mrs. ERNST) was added as a cosponsor of S. 2329, a bill to reauthorize and amend the Water Infrastructure Finance and Innovation Act of 2014, and for other purposes.

S. 2372

At the request of Mr. ISAKSON, the name of the Senator from Utah (Mr. HATCH) was added as a cosponsor of S. 2372, a bill to amend title 38, United States Code, to provide outer burial receptacles for remains buried in National Parks, and for other purposes.

S. 2421

At the request of Mrs. FISCHER, the name of the Senator from Idaho (Mr. RISCH) was added as a cosponsor of S. 2421, a bill to amend the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 to provide an exemption from certain notice requirements and penalties for releases of hazardous substances from animal waste at farms.

AMENDMENT NO. 1953

At the request of Mr. HELLER, the name of the Senator from Louisiana (Mr. KENNEDY) was added as a cosponsor of amendment No. 1953 intended to be proposed to H.R. 2579, a bill to amend the Internal Revenue Code of 1986 to allow the premium tax credit with respect to unsubsidized COBRA continuation coverage.

AMENDMENT NO. 1954

At the request of Mr. HELLER, the name of the Senator from Louisiana (Mr. KENNEDY) was added as a cosponsor of amendment No. 1954 intended to be proposed to H.R. 2579, a bill to amend the Internal Revenue Code of 1986 to allow the premium tax credit with respect to unsubsidized COBRA continuation coverage.

AMENDMENT NO. 1958

At the request of Ms. COLLINS, the names of the Senator from Missouri (Mrs. MCCASKILL), the Senator from New Hampshire (Ms. HASSAN) and the Senator from Alabama (Mr. JONES) were added as cosponsors of amendment No. 1958 proposed to H.R. 2579, a bill to amend the Internal Revenue Code of 1986 to allow the premium tax credit with respect to unsubsidized COBRA continuation coverage.

AMENDMENT NO. 1959

At the request of Mr. LANKFORD, the name of the Senator from Tennessee

(Mr. CORKER) was added as a cosponsor of amendment No. 1959 proposed to H.R. 2579, a bill to amend the Internal Revenue Code of 1986 to allow the premium tax credit with respect to unsubsidized COBRA continuation coverage.

AMENDMENT NO. 2010

At the request of Mr. ROUNDS, the names of the Senator from Missouri (Mrs. MCCASKILL), the Senator from New Hampshire (Ms. HASSAN) and the Senator from Alabama (Mr. JONES) were added as cosponsors of amendment No. 2010 intended to be proposed to H.R. 2579, a bill to amend the Internal Revenue Code of 1986 to allow the premium tax credit with respect to unsubsidized COBRA continuation coverage.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. DAINES (for himself and Ms. STABENOW):

S. 2436. A bill to amend the Internal Revenue Code of 1986 to limit the amount of certain qualified conservation contributions; to the Committee on Finance.

Mr. DAINES. 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. 2436

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 "Charitable Conservation Easement Program Integrity Act of 2018".

SEC. 2. LIMITATION ON PARTNER'S DEDUCTION FOR QUALIFIED CONSERVATION CONTRIBUTIONS MADE BY PARTNERSHIP.

(a) IN GENERAL.—Section 170(h) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(7) LIMITATION ON PARTNERSHIP ALLOCATION OF CONTRIBUTIONS.—

"(A) IN GENERAL.—In the case of any qualified conservation contributions of any partnership (whether directly or as a distributive share of such contributions of another partnership), no amount of such contributions may be taken into account under this section by any partner of such partnership as a distributive share of such contributions if the aggregate amount so taken into account by such partner for the taxable year would (but for this paragraph) exceed 2.5 times such partner's adjusted basis in such partnership (determined as of the close of such taxable year and without regard to such contributions). The preceding sentence shall apply only with respect to the first 5 taxable years of such partner which end after the date on which such partner first became a partner in the partnership.

"(B) EXCEPTION FOR FAMILY PARTNERSHIPS.—Subparagraph (A) shall not apply with respect to any partnership if substantially all of the partnership interests in such partnership are held by individuals who are related within the meaning of section 152(d)(2).

"(C) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance

as may be necessary to carry out, and prevent the avoidance of, the purposes of this paragraph."

(b) EFFECTIVE DATE.—This section shall apply to contributions made after December 23, 2016. No inference is intended as the appropriate treatment of contributions made on or before such date or as to any activity not described in section 170(h)(7) of the Internal Revenue Code of 1986, as added by this section.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 407—RECOGNIZING THE CRITICAL WORK OF HUMAN RIGHTS DEFENDERS IN PROMOTING HUMAN RIGHTS, THE RULE OF LAW, DEMOCRACY, AND GOOD GOVERNANCE

Mr. COONS (for himself and Mr. TILLIS) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 407

Whereas the Declaration on the Right and Responsibility of Individuals, Groups and Organs of Society to Promote and Protect Universally Recognized Human Rights and Fundamental Freedoms (referred to in this preamble as the "Declaration on Human Rights Defenders")—

(1) was adopted by the United Nations General Assembly on December 9, 1998; and

(2) states that, "Everyone has the right . . . to promote and to strive for the protection and realization of human rights and fundamental freedoms at the national and international levels";

Whereas the Department of State defines "human rights defenders" as "individuals, working alone or in groups, who non-violently advocate for the promotion and protection of universally recognized human rights and fundamental freedoms";

Whereas the Senate supports the right of human rights defenders all over the world to promote the fundamental freedoms enshrined in—

(1) the Universal Declaration of Human Rights, adopted at Paris on December 10, 1948; and

(2) human rights treaties;

Whereas human rights defenders protect the rights of vulnerable individuals and groups;

Whereas, according to Amnesty International, an estimated 3,500 human rights defenders have been murdered since the adoption of the Declaration on Human Rights Defenders;

Whereas, in certain parts of the world, the work of human rights defenders is threatened through—

(1) restrictions on—

(A) the press; and

(B) the freedoms of expression, assembly, and association;

(2) smear campaigns;

(3) arbitrary detentions;

(4) laws restricting the funding and registration of human rights organizations;

(5) physical attacks;

(6) enforced disappearances;

(7) impunity with respect to crimes committed against human rights defenders; and

(8) abuses of—

(A) antiterrorism legislation; and

(B) states of emergency; and

Whereas, in the Country Reports on Human Rights Practices for 2016 of the Department of State, Secretary of State Rex Tillerson noted the commitment of the