

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.

Over \$40,000 but not over \$60,000 .....	\$8,200, plus 24% of the excess over \$40,000.
Over \$60,000 but not over \$80,000 .....	\$13,000, plus 26% of the excess over \$60,000.
Over \$80,000 but not over \$100,000 .....	\$18,200, plus 28% of the excess over \$80,000.
Over \$100,000 but not over \$150,000 .....	\$23,800, plus 30% of the excess over \$100,000.
Over \$150,000 but not over \$250,000 .....	\$38,800, plus 32% of the excess of \$150,000.
Over \$250,000 but not over \$500,000 .....	\$70,800, plus 34% of the excess over \$250,000.
Over \$500,000 .....	\$155,800, plus 35% of the excess of \$500,000."

(b) TREATMENT OF CERTAIN TRANSFERS IN TRUST.—Section 2511 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

"(c) TREATMENT OF CERTAIN TRANSFERS IN TRUST.—Notwithstanding any other provision of this section and except as provided in regulations, a transfer in trust shall be treated as a taxable gift under section 2503, unless the trust is treated as wholly owned by the donor or the donor's spouse under subpart E of part I of subchapter J of chapter 1."

(c) LIFETIME GIFT EXEMPTION.—

(1) IN GENERAL.—Paragraph (1) of section 2505(a) of the Internal Revenue Code of 1986 is amended to read as follows:

"(1) the amount of the tentative tax which would be determined under the rate schedule set forth in section 2502(a)(2) if the amount with respect to which such tentative tax is to be computed were \$10,000,000, reduced by"

(2) INFLATION ADJUSTMENT.—Section 2505 of such Code is amended by adding at the end the following new subsection:

"(d) INFLATION ADJUSTMENT.—

"(1) IN GENERAL.—In the case of any calendar year after 2011, the dollar amount in subsection (a)(1) shall 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 such calendar year by substituting 'calendar year 2010' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

"(2) ROUNDING.—If any amount as adjusted under paragraph (1) is not a multiple of \$10,000, such amount shall be rounded to the nearest multiple of \$10,000."

(d) CONFORMING AMENDMENTS.—

(1) Section 2505(a) of such Code is amended by striking the last sentence.

(2) The heading for section 2505 of such Code is amended by striking "UNIFIED".

(3) The item in the table of sections for subchapter A of chapter 12 of such Code relating to section 2505 is amended to read as follows:

"Sec. 2505. Credit against gift tax."

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to gifts made on or after the date of the enactment of this Act.

(f) TRANSITION RULE.—

(1) IN GENERAL.—For purposes of applying sections 1015(d), 2502, and 2505 of the Internal Revenue Code of 1986, the calendar year in which this Act is enacted shall be treated as 2 separate calendar years one of which ends on the day before the date of the enactment of this Act and the other of which begins on such date of enactment.

(2) APPLICATION OF SECTION 2504(b).—For purposes of applying section 2504(b) of the Internal Revenue Code of 1986, the calendar year in which this Act is enacted shall be treated as one preceding calendar period.

S. 223. A bill to amend the Internal Revenue Code of 1986 to provide a tax credit to Patriot employers, 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. 223

*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 "Patriot Employer Tax Credit Act".

#### SEC. 2. PATRIOT EMPLOYER TAX CREDIT.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

##### "SEC. 45T. PATRIOT EMPLOYER TAX CREDIT.

"(a) DETERMINATION OF AMOUNT.—

"(1) IN GENERAL.—For purposes of section 38, the Patriot employer credit determined under this section with respect to any taxpayer who is a Patriot employer for any taxable year shall be equal to 10 percent of the qualified wages paid or incurred by the Patriot employer.

"(2) LIMITATION.—The amount of qualified wages which may be taken into account under paragraph (1) with respect to any employee for any taxable year shall not exceed \$15,000.

"(b) PATRIOT EMPLOYER.—

"(1) IN GENERAL.—For purposes of subsection (a), the term 'Patriot employer' means, with respect to any taxable year, any taxpayer—

"(A) which—

"(i) maintains its headquarters in the United States if the taxpayer (or any predecessor) has ever been headquartered in the United States, and

"(ii) is not (and no predecessor of which is) an expatriated entity (as defined in section 7874(a)(2)) for the taxable year or any preceding taxable year ending after March 4, 2003,

"(B) with respect to which no assessable payment has been imposed under section 4980H with respect to any month occurring during the taxable year,

"(C) provides employees with—

"(i) paid sick leave, or

"(ii) paid family and medical leave, and

"(D) in the case of—

"(i) a taxpayer which employs an average of more than 50 employees on business days during the taxable year, which—

"(I) provides compensation for at least 90 percent of its employees for services provided by such employees during the taxable year at an hourly rate (or equivalent thereof) not less than an amount equal to 218 percent of the Federal poverty level for an individual for the calendar year in which the taxable year begins divided by 1,750,

"(II) meets the retirement plan requirements of subsection (c) with respect to at least 90 percent of its employees providing services during the taxable year who are not highly compensated employees, and

"(III) meets the additional requirements of subparagraphs (A) and (B) of paragraph (2), or

"(ii) any other taxpayer, which meets the requirements of either subclause (I) or (II) of clause (i) for the taxable year.

"(2) ADDITIONAL REQUIREMENTS FOR LARGE EMPLOYERS.—

"(A) UNITED STATES EMPLOYMENT.—The requirements of this subparagraph are met for any taxable year if—

"(i) in any case in which the taxpayer increases the number of employees performing substantially all of their services for the taxable year outside the United States, the taxpayer either—

"(I) increases the number of employees performing substantially all of their services inside the United States by an amount not less than the increase in such number for employees outside the United States, or

"(II) has a percentage increase in such employees inside the United States which is not less than the percentage increase in such employees outside the United States,

"(ii) in any case in which the taxpayer decreases the number of employees performing substantially all of their services for the taxable year inside the United States, the taxpayer either—

"(I) decreases the number of employees performing substantially all of their services outside the United States by an amount not less than the decrease in such number for employees inside the United States, or

"(II) has a percentage decrease in employees outside the United States which is not less than the percentage decrease in such employees inside the United States, and

"(iii) there is not a decrease in the number of employees performing substantially all of their services for the taxable year inside the United States by reason of the taxpayer contracting out such services to persons who are not employees of the taxpayer.

"(B) TREATMENT OF INDIVIDUALS IN THE UNIFORMED SERVICES AND THE DISABLED.—The requirements of this subparagraph are met for any taxable year if—

"(i) the taxpayer provides differential wage payments (as defined in section 3401(h)(2)) to each employee described in section 3401(h)(2)(A) for any period during the taxable year in an amount not less than the difference between the wages which would have been received from the employer during such period and the amount of pay and allowances which the employee receives for service in the uniformed services during such period, and

"(ii) the taxpayer has in place at all times during the taxable year a written policy for the recruitment of employees who have served in the uniformed services or who are disabled.

By Mr. DURBIN (for himself and Mr. BROWN):

“(3) SPECIAL RULES FOR APPLYING THE MINIMUM WAGE AND RETIREMENT PLAN REQUIREMENTS.—

“(A) MINIMUM WAGE.—In determining whether the minimum wage requirements of paragraph (1)(D)(i)(I) are met with respect to 90 percent of a taxpayer’s employees for any taxable year—

“(i) a taxpayer may elect to exclude from such determination apprentices or learners that an employer may exclude under the regulations under section 14(a) of the Fair Labor Standards Act of 1938, and

“(ii) if a taxpayer meets the requirements of paragraph (2)(B)(i) with respect to providing differential wage payments to any employee for any period (without regard to whether such requirements apply to the taxpayer), the hourly rate (or equivalent thereof) for such payments shall be determined on the basis of the wages which would have been paid by the employer during such period if the employee had not been providing service in the uniformed services.

“(B) RETIREMENT PLAN.—In determining whether the retirement plan requirements of paragraph (1)(D)(i)(II) are met with respect to 90 percent of a taxpayer’s employees for any taxable year, a taxpayer may elect to exclude from such determination—

“(i) employees not meeting the age or service requirements under section 410(a)(1) (or such lower age or service requirements as the employer provides), and

“(ii) employees described in section 410(b)(3).

“(C) RETIREMENT PLAN REQUIREMENTS.—

“(1) IN GENERAL.—The requirements of this subsection are met for any taxable year with respect to an employee of the taxpayer who is not a highly compensated employee if the employee is eligible to participate in 1 or more applicable eligible retirement plans maintained by the employer for a plan year ending with or within the taxable year.

“(2) APPLICABLE ELIGIBLE RETIREMENT PLAN.—For purposes of this subsection, the term ‘applicable eligible retirement plan’ means an eligible retirement plan which, with respect to the plan year described in paragraph (1), is either—

“(A) a defined contribution plan which—

“(i) requires the employer to make non-elective contributions of at least 5 percent of the compensation of the employee, or

“(ii) both—

“(I) includes an eligible automatic contribution arrangement (as defined in section 414(w)(3)) under which the uniform percentage described in section 414(w)(3)(B) is at least 5 percent, and

“(II) requires the employer to make matching contributions of 100 percent of the elective deferrals (as defined in section 414(u)(2)(C)) of the employee to the extent such deferrals do not exceed the percentage specified by the plan (not less than 5 percent) of the employee’s compensation, or

“(B) a defined benefit plan—

“(i) with respect to which the accrued benefit of the employee derived from employer contributions, when expressed as an annual retirement benefit, is not less than the product of—

“(I) the lesser of 2 percent multiplied by the employee’s years of service (determined under the rules of paragraphs (4), (5), and (6) of section 411(a)) with the employer or 20 percent, multiplied by

“(II) the employee’s final average pay, or

“(ii) which is an applicable defined benefit plan (as defined in section 411(a)(13)(C))—

“(I) which meets the interest credit requirements of section 411(b)(5)(B)(i) with respect to the plan year, and

“(II) under which the employee receives a pay credit for the plan year which is not less than 5 percent of compensation.

“(3) DEFINITIONS AND SPECIAL RULES.—For purposes of this subsection—

“(A) ELIGIBLE RETIREMENT PLAN.—The term ‘eligible retirement plan’ has the meaning given such term by section 402(c)(8)(B), except that in the case of an account or annuity described in clause (i) or (ii) thereof, such term shall only include an account or annuity which is a simplified employee pension (as defined in section 408(k)).

“(B) FINAL AVERAGE PAY.—For purposes of paragraph (2)(B)(i)(II), final average pay shall be determined using the period of consecutive years (not exceeding 5) during which the employee had the greatest compensation from the taxpayer.

“(C) ALTERNATIVE PLAN DESIGNS.—The Secretary may prescribe regulations for a taxpayer to meet the requirements of this subsection through a combination of defined contribution plans or defined benefit plans described in paragraph (1) or through a combination of both such types of plans.

“(D) PLANS MUST MEET REQUIREMENTS WITHOUT TAKING INTO ACCOUNT SOCIAL SECURITY AND SIMILAR CONTRIBUTIONS AND BENEFITS.—A rule similar to the rule of section 416(e) shall apply.

“(d) QUALIFIED WAGES AND COMPENSATION.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified wages’ means wages (as defined in section 51(c), determined without regard to paragraph (4) thereof) paid or incurred by the Patriot employer during the taxable year to employees—

“(A) who perform substantially all of their services for such Patriot employer inside the United States, and

“(B) with respect to whom—

“(i) in the case of a Patriot employer which employs an average of more than 50 employees on business days during the taxable year, the requirements of subclauses (I) and (II) of subsection (b)(1)(D)(i) are met, and

“(ii) in the case of any other Patriot employer, the requirements of either subclause (I) or (II) of subsection (b)(1)(D)(i) are met.

“(2) SPECIAL RULES FOR AGRICULTURAL LABOR AND RAILWAY LABOR.—Rules similar to the rules of section 51(h) shall apply.

“(3) COMPENSATION.—For purposes of subsections (b)(1)(D)(i)(I) and (c), the term ‘compensation’ has the same meaning as qualified wages, except that section 51(c)(2) shall be disregarded in determining the amount of such wages.

“(e) AGGREGATION RULES.—For purposes of this section—

“(1) IN GENERAL.—All persons treated as a single employer under subsection (a) or (b) of section 52 shall be treated as a single taxpayer.

“(2) SPECIAL RULES FOR CERTAIN REQUIREMENTS.—For purposes of applying paragraphs (1)(A) and (2)(A) of subsection (b)—

“(A) the determination under subsections (a) and (b) of section 52 for purposes of paragraph (1) shall be made without regard to section 1563(b)(2)(C) (relating to exclusion of foreign corporations), and

“(B) if any person treated as a single taxpayer under this subsection (after application of subparagraph (A)), or any predecessor of such person, was an expatriated entity (as defined in section 7874(a)(2)) for any taxable year ending after March 4, 2003, then all persons treated as a single taxpayer with such person shall be treated as expatriated entities.

“(f) ELECTION TO HAVE CREDIT NOT APPLY.—

“(1) IN GENERAL.—A taxpayer may elect to have this section not apply for any taxable year.

“(2) TIME FOR MAKING ELECTION.—An election under paragraph (1) for any taxable year may be made (or revoked) at any time before

the expiration of the 3-year period beginning on the last date prescribed by law for filing the return for such taxable year (determined without regard to extensions).

“(3) MANNER OF MAKING ELECTION.—An election under paragraph (1) (or revocation thereof) shall be made in such manner as the Secretary may by regulations prescribe.”

(b) ALLOWANCE AS GENERAL BUSINESS CREDIT.—Section 38(b) of the Internal Revenue Code of 1986 is amended by striking “plus” at the end of paragraph (31), by striking the period at the end of paragraph (32) and inserting “, plus”, and by adding at the end the following:

“(33) in the case of a Patriot employer (as defined in section 45T(b)) for any taxable year, the Patriot employer credit determined under section 45T(a).”

(c) DENIAL OF DOUBLE BENEFIT.—Subsection (a) of section 280C of the Internal Revenue Code of 1986 is amended by inserting “45T(a),” after “45S(a)”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2019.

## SUBMITTED RESOLUTIONS

### SENATE RESOLUTION 26—DESIGNATING JANUARY 25, 2019, AS “EARNED INCOME TAX CREDIT AWARENESS DAY”

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) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 26

Whereas the earned income tax credit is a refundable Federal tax credit available to low- and moderate-income working families and individuals;

Whereas the earned income tax credit strengthens the rewards of work;

Whereas, in 2016, the earned income tax credit lifted approximately 5,800,000 people out of poverty, including approximately 3,000,000 children;

Whereas the earned income tax credit provides substantial economic benefit to local economies; and

Whereas an estimated 20 percent of eligible workers do not claim the earned income tax credit: Now, therefore, be it

*Resolved*, That the Senate—

(1) designates Friday, January 25, 2019, as “Earned Income Tax Credit Awareness Day”; and

(2) calls on Federal, State, and local agencies, community organizations, nonprofit organizations, employers, and other partners to help increase awareness about the earned income tax credit, other refundable tax credits, and free tax filing assistance to ensure that all eligible workers have access to the full benefits of the credits.

### SENATE RESOLUTION 27—CALLING FOR A PROMPT MULTINATIONAL FREEDOM OF NAVIGATION OPERATION IN THE BLACK SEA AND URGING THE CANCELLATION OF THE NORD STREAM 2 PIPELINE

Mr. JOHNSON (for himself, Mr. DURBIN, Mr. RISCH, Mr. MENENDEZ, Mr.