

find relatives or people in the community to adopt because we believe, as Americans—and many people around the world—that children shouldn't raise themselves. Every child belongs in a family, in a permanent, loving, supportive, protective family, and it is our job as a government and our job as a faith-based community and our responsibility as a community to make sure there is no parentless child in the world.

So we work very hard, not just government to government but in the churches, in the faith-based communities, working with nonprofit organizations, to make the rules and regulations and systems strong to protect children and also to protect fragile families from disintegrating, reconnecting children with families, trying our very best to do that.

We want to work with Russia to strengthen their internal child protection system. We work on strengthening ours every day. It is not perfect, but it is one of the best in the world. We still make terrible mistakes, but we do want to continue to work to improve our child welfare system. But adoption, both domestic and international—kinship adoption included—is a very important tool of child protection. We want to do a better job in the United States. We want to continue to keep avenues of adoption open for children from Russia, from China, from Romania, et cetera.

Some people may be wondering: Senator, you are so bold speaking about this. Are children from America adopted overseas? The answer is yes—not many, but under the international treaties of the rights of a child to a family, we need to be open to have American children—if they can't find an adoptive home here—to be able to go to other countries.

But the most important thing is to know that Americans step up every day to adopt American children, both infants, teenagers, and I have even known of adoptions of children who were 22 and 23 years of age. When are you ever too old to need a mother and a father?

But the action the Russian Duma has taken is a travesty, and it is incomprehensible that any government would take their anger out on another country against the children of their own country. We hope they will reconsider. We hope the people of Russia will rise and tell their government: Absolutely not. Take out your anger and frustration in another way, not on our own children, and allow these adoptions to be processed.

SENATE RESOLUTION 629—TO AUTHORIZE THE PRODUCTION OF RECORDS BY THE COMMITTEE ON ARMED SERVICES

Mr. REID of Nevada (for himself and Mr. PRYOR) submitted the following resolution; which was considered and agreed to:

S. RES. 629

Whereas, the United States Air Force has initiated an independent review of the case of Major General John D. Lavelle, who has been nominated to be advanced posthumously on the retired list to the rank of general;

Whereas, the Committee has received a request from the Secretary of the Air Force that those conducting the independent review of Major General Lavelle's nomination be given access to the Committee's executive session documents relating to Major General Lavelle's 1972 nomination to the rank of lieutenant general on the retired list of the Air Force;

Whereas, by the privileges of the Senate of the United States and Rule XI of the Standing Rules of the Senate, no evidence under the control or in the possession of the Senate can, by administrative or judicial process, be taken from such control or possession but by permission of the Senate;

Whereas, when it appears that evidence under the control or in the possession of the Senate is needed for the promotion of justice, the Senate will take such action as will promote the ends of justice consistent with the privileges of the Senate: Now, therefore, be it

Resolved, That the Chairman and Ranking Minority Member of the Committee on Armed Services, acting jointly, are authorized to provide, under appropriate security procedures, records from the Committee's executive sessions relating to Major General John D. Lavelle's 1972 nomination to those persons conducting the independent review of Major General Lavelle's case on behalf of the Air Force.

AMENDMENTS SUBMITTED AND PROPOSED

SA 3448. Mr. REID (for himself and Mr. MCCONNELL) proposed an amendment to the bill H.R. 8, providing for comprehensive tax reform, and for other purposes.

SA 3449. Mr. PRYOR (for Mr. NELSON of Florida (for himself and Mrs. HUTCHISON)) proposed an amendment to the bill H.R. 6586, to extend the application of certain space launch liability provisions through 2014.

SA 3450. Mr. PRYOR (for Mr. REID) proposed an amendment to the bill H.R. 8, providing for comprehensive tax reform, and for other purposes.

TEXT OF AMENDMENTS

SA 3448. Mr. REID (for himself and Mr. MCCONNELL) proposed an amendment to the bill H.R. 8, providing for comprehensive tax reform, and for other purposes; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE, ETC.

(a) **SHORT TITLE.**—This Act may be cited as the "American Taxpayer Relief Act of 2012".

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) **TABLE OF CONTENTS.**—The table of contents for this Act is as follows:

Sec. 1. Short title, etc.

TITLE I—GENERAL EXTENSIONS

SUBTITLE A—TAX RELIEF

Sec. 101. Permanent extension and modification of 2001 tax relief.

Sec. 102. Permanent extension and modification of 2003 tax relief.

Sec. 103. Extension of 2009 tax relief.

Sec. 104. Permanent alternative minimum tax relief.

TITLE II—INDIVIDUAL TAX EXTENDERS

Sec. 201. Extension of deduction for certain expenses of elementary and secondary school teachers.

Sec. 202. Extension of exclusion from gross income of discharge of qualified principal residence indebtedness.

Sec. 203. Extension of parity for exclusion from income for employer-provided mass transit and parking benefits.

Sec. 204. Extension of mortgage insurance premiums treated as qualified residence interest.

Sec. 205. Extension of deduction of State and local general sales taxes.

Sec. 206. Extension of special rule for contributions of capital gain real property made for conservation purposes.

Sec. 207. Extension of above-the-line deduction for qualified tuition and related expenses.

Sec. 208. Extension of tax-free distributions from individual retirement plans for charitable purposes.

Sec. 209. Improve and make permanent the provision authorizing the Internal Revenue Service to disclose certain return and return information to certain prison officials.

TITLE III—BUSINESS TAX EXTENDERS

Sec. 301. Extension and modification of research credit.

Sec. 302. Extension of temporary minimum low-income tax credit rate for non-federally subsidized new buildings.

Sec. 303. Extension of housing allowance exclusion for determining area median gross income for qualified residential rental project exempt facility bonds.

Sec. 304. Extension of Indian employment tax credit.

Sec. 305. Extension of new markets tax credit.

Sec. 306. Extension of railroad track maintenance credit.

Sec. 307. Extension of mine rescue team training credit.

Sec. 308. Extension of employer wage credit for employees who are active duty members of the uniformed services.

Sec. 309. Extension of work opportunity tax credit.

Sec. 310. Extension of qualified zone academy bonds.

Sec. 311. Extension of 15-year straight-line cost recovery for qualified leasehold improvements, qualified restaurant buildings and improvements, and qualified retail improvements.

Sec. 312. Extension of 7-year recovery period for motorsports entertainment complexes.

Sec. 313. Extension of accelerated depreciation for business property on an Indian reservation.

Sec. 314. Extension of enhanced charitable deduction for contributions of food inventory.

Sec. 315. Extension of increased expensing limitations and treatment of certain real property as section 179 property.

Sec. 316. Extension of election to expense mine safety equipment.