

(4) EFFECTIVE DATE.—This subsection shall take effect on the date of the enactment of this Act.

(d) ALLOW CERTAIN PLAN TRANSFERS AND MERGERS.—

(1) IN GENERAL.—Section 414 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(y) CERTAIN PLAN TRANSFERS AND MERGERS.—

“(1) IN GENERAL.—Under rules prescribed by the Secretary, except as provided in paragraph (2), no amount shall be includible in gross income by reason of—

“(A) a transfer of all or a portion of the account balance of a participant or beneficiary, whether or not vested, from a plan described in section 401(a) or an annuity contract described in section 403(b), which is a church plan described in subsection (e) to an annuity contract described in section 403(b), if such plan and annuity contract are both maintained by the same church or convention or association of churches,

“(B) a transfer of all or a portion of the account balance of a participant or beneficiary, whether or not vested, from an annuity contract described in section 403(b) to a plan described in section 401(a) or an annuity contract described in section 403(b), which is a church plan described in subsection (e), if such plan and annuity contract are both maintained by the same church or convention or association of churches, or

“(C) a merger of a plan described in section 401(a), or an annuity contract described in section 403(b), which is a church plan described in subsection (e) with an annuity contract described in section 403(b), if such plan and annuity contract are both maintained by the same church or convention or association of churches.

“(2) LIMITATION.—Paragraph (1) shall not apply to a transfer or merger unless the participant’s or beneficiary’s benefit immediately after the transfer or merger is equal to or greater than the participant’s or beneficiary’s benefit immediately before the transfer or merger.

“(3) QUALIFICATION.—A plan or annuity contract shall not fail to be considered to be described in sections 401(a) or 403(b) merely because such plan or account engages in a transfer or merger described in this subsection.

“(4) DEFINITIONS.—For purposes of this subsection:

“(A) CHURCH.—The term ‘church’ includes an organization described in subparagraph (A) or (B)(ii) of subsection (e)(3).

“(B) ANNUITY CONTRACT.—The term ‘annuity contract’ includes a custodial account described in section 403(b)(7) and a retirement income account described in section 403(b)(9).”

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to transfers or mergers occurring after the date of the enactment of this Act.

(e) INVESTMENTS BY CHURCH PLANS IN COLLECTIVE TRUSTS.—

(1) IN GENERAL.—In the case of—

(A) a church plan (as defined in section 414(e) of the Internal Revenue Code of 1986), including a plan described in section 401(a) of such Code and a retirement income account described in section 403(b)(9) of such Code, and

(B) an organization described in section 414(e)(3)(A) of such Code the principal purpose or function of which is the administration of such a plan or account,

the assets of such plan, account, or organization (including any assets otherwise permitted to be commingled for investment purposes with the assets of such a plan, account, or organization) may be invested in a group

trust otherwise described in Internal Revenue Service Revenue Ruling 81-100 (as modified by Internal Revenue Service Revenue Rulings 2004-67 and 2011-1), or any subsequent revenue ruling that supersedes or modifies such revenue ruling, without adversely affecting the tax status of the group trust, such plan, account, or organization, or any other plan or trust that invests in the group trust.

(2) EFFECTIVE DATE.—This subsection shall apply to investments made after the date of the enactment of this Act.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 140—COMMEMORATING AND ACKNOWLEDGING THE DEDICATION AND SACRIFICES MADE BY THE FEDERAL, STATE, AND LOCAL LAW ENFORCEMENT OFFICERS WHO HAVE BEEN KILLED OR INJURED IN THE LINE OF DUTY

Mr. LEAHY (for himself, Mr. GRASSLEY, Mr. CARDIN, and Mr. TOOMEY) submitted the following resolution; which was considered and agreed to:

S. RES. 140

Whereas the well-being of all people in the United States is preserved and enhanced as a direct result of the vigilance and dedication of law enforcement officers;

Whereas more than 900,000 men and women, at great risk to their personal safety, serve the people of the United States as guardians of the peace;

Whereas peace officers are on the front lines in protecting the schools and schoolchildren of the United States;

Whereas, in 2012, 120 peace officers across the United States were killed in the line of duty;

Whereas Congress should strongly support initiatives to reduce violent crime and to increase the factors that contribute to the safety of law enforcement officers;

Whereas more than 19,000 Federal, State, and local law enforcement officers whose names are engraved upon the National Law Enforcement Officers Memorial in Washington, District of Columbia, lost their lives in the line of duty while protecting the people of the United States;

Whereas, in 1962, President John F. Kennedy designated May 15 as “National Peace Officers Memorial Day”; and

Whereas, on May 15, 2013, more than 20,000 peace officers are expected to gather in Washington, District of Columbia, to join the families of their recently-fallen comrades to honor those comrades and all others who went before them: Now, therefore, be it

Resolved, That the Senate—

(1) commemorates and acknowledges the dedication and sacrifices made by the Federal, State, and local law enforcement officers who have been killed or injured in the line of duty;

(2) recognizes May 15, 2013, as “National Peace Officers Memorial Day”; and

(3) calls on the people of the United States to observe National Peace Officers Memorial Day with appropriate ceremony, solemnity, appreciation, and respect.

SENATE RESOLUTION 141—RECOGNIZING THE GOALS OF NATIONAL TRAVEL AND TOURISM WEEK AND HONORING THE VALUABLE CONTRIBUTIONS OF TRAVEL AND TOURISM TO THE UNITED STATES

Mr. BEGICH (for himself, Ms. KLOBUCHAR, Mr. WARNER, Mr. HELLER, Mrs. SHAHEEN, Mr. REID, Mr. KIRK, Mr. SCOTT, Mr. SCHATZ, and Mr. BLUNT) submitted the following resolution; which was considered and agreed to:

S. RES. 141

Whereas National Travel and Tourism Week was established in 1983 through the enactment of the Joint Resolution entitled “Joint Resolution to designate the week beginning May 27, 1984, as ‘National Tourism Week’”, approved November 29, 1983 (Public Law 98-178; 97 Stat. 1126), which recognized the value of travel and tourism;

Whereas National Travel and Tourism Week is celebrated across the United States from May 4 through May 12, 2013;

Whereas more than 120 travel destinations throughout the United States are holding events in honor of National Travel and Tourism Week;

Whereas one out of every 8 jobs in the United States depends on travel and tourism and the industry supports more than 14,600,000 jobs in the United States;

Whereas the travel and tourism industry employs individuals in all 50 States and all the territories of the United States;

Whereas international travel to the United States is the single largest export industry in the country, generating a trade surplus balance of approximately \$45,000,000,000;

Whereas the travel and tourism industry, Congress, and the President have worked to streamline the visa process and make the United States welcoming to visitors from other countries;

Whereas travel and tourism provide significant economic benefits to the United States by generating nearly \$2,000,000,000,000 in annual economic output;

Whereas leisure travel allows individuals to experience the rich cultural heritage and educational opportunities of the United States and its communities; and

Whereas the immense value of travel and tourism cannot be overstated: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes May 4 through May 12, 2013, as National Travel and Tourism Week;

(2) commends the travel and tourism industry for its important contributions to the United States; and

(3) commends the employees of the travel and tourism industry for their important contributions to the United States.

AMENDMENTS SUBMITTED AND PROPOSED

SA 916. Mrs. BOXER submitted an amendment intended to be proposed by her to the bill S. 601, to provide for the conservation and development of water and related resources, to authorize the Secretary of the Army to construct various projects for improvements to rivers and harbors of the United States, and for other purposes; which was ordered to lie on the table.

SA 917. Mr. DURBIN submitted an amendment intended to be proposed to amendment SA 906 proposed by Mr. DURBIN (for himself, Mr. BLUNT, Mrs. MCCASKILL, Mr. ALEXANDER, Mr. KIRK, Mr. HARKIN, Mr. FRANKEN, Mr. COCHRAN, Mr. WICKER, Mr. BOOZMAN, Mr.