

to qualified charitable institutions is allowed to take a tax deduction equal to the fair market value of the donated work.

Prior to 1969, artists and collectors alike were able to take a deduction equivalent to the fair market value of a work. Congress changed the law for artists more than 30 years ago in response to the perception that some taxpayers were taking advantage of the law by inflating the market value of self-created works. Since the law was changed with respect to artists, fewer and fewer of them have donated their works to museums and cultural institutions, while the government has cut down significantly on the abuse of fair market value determinations. The Artist-Museum Partnership Act would restore the law to pre-1969 and allow artists who donate their own paintings, manuscripts, compositions, or scholarly compositions to be subject to the same new rules that all taxpayers or collectors who donate such works follow.

The Artist-Museum Partnership Act is supported by such organizations as the Association of Art Museum Directors, American Alliance of Museums, Americans for the Arts, League of American Orchestras, OPERA America, Dance/USA, National Assembly of State Arts Agencies, the Vermont Arts Counsel, and the Shelburne Museum.

Finally, the Historic Downtown and Preservation and Access Act would create a refundable tax credit for the installation of fire sprinklers and elevators in older, multi-use buildings in historic downtowns. Each year fire destroys hundreds of vulnerable historic buildings that serve as the anchors of America's vibrant villages and downtowns, in many cases resulting in injury or loss of life. The Historic Downtown and Preservation and Access Act creates a 50 percent refundable tax credit capped at \$50,000 to encourage the installation of upfront but costly sprinkler systems in order to help prevent the loss of life, reduce property damage, and decrease Federal expenditures on rebuilding efforts after these fires.

This bill also incentivizes the installation of elevators in order to encourage the use of upper story office, retail, and housing space in historic downtown buildings that would otherwise go unused due to inaccessibility. The new refundable tax credit, modeled after the State of Vermont's highly successful downtown historic tax credit, would allow private entities with little tax liability and nonprofits alike to install these important property and life-saving devices in historic buildings.

Congress must have a meaningful debate about how we can best reform, simplify, and streamline our complicated tax system. These are just a few of the proposals I hope Congress will consider in this debate. It is time we start working to incentivize programs that stand to best help our communities, rather than protect the wealthiest among us from paying their fair share.

Mr. McCAIN. Mr. President, I am proud to be an original cosponsor of the Good Samaritan Hunger Relief Act of 2015, which was introduced today by Senator PATRICK LEAHY and cosponsored by Senators BOB CASEY, THAD COCHRAN, DEBBIE STABENOW, and ROY BLUNT.

This bipartisan bill would benefit food banks and hunger charities around the nation. At its core, the bill would provide tax incentives for small and medium business who donate food or resources to food banks. This means restaurants, farms, and other food providers can do even more in their local communities to help fight hunger.

Speaking for my state, I can tell you that hunger is a very real problem in Arizona. Currently about one in five Arizonans live below the poverty line. In some parts of the State, one-in-four children and one-in-seven seniors live in poverty—particularly on Indian reservations where unemployment rates approach 75 percent, and in minority communities. Often these individuals are left to wonder where their next meal will come from.

I am proud that Phoenix, Arizona is home to the world's first food bank, the St. Mary's Food Bank. Since its founding in 1967, St. Mary's has grown into a leading hunger organization and has distributed more than 700 million pounds of food to people all over Arizona.

I believe this bill's projected cost to the Treasury can be offset by reducing unnecessary and wasteful agriculture subsidies. I would encourage my colleagues to look at the most recent Farm Bill that was signed into law in 2013 and is projected to cost over \$996 billion over the next 10 years. It is fraught with special interest farm subsidies that we could instead reduce or terminate and use the savings to pay for the important tax incentive programs provided by this bill.

For example, the Farm Bill includes crop insurance subsidies for tobacco products, which are estimated to cost taxpayers \$33 million each year. It also provides for the USDA Market Access Program, which has long been criticized by taxpayer watchdogs as a form of corporate welfare because it spends roughly \$200 million annually to subsidize advertising, market research and trade shows for large corporations overseas. The Farm Bill also includes an obscure set of USDA grants that subsidizes scientific research for large agriculture operations, such as \$25 million earmarked for the study of the health benefits of lima beans and peas, and \$1.3 million set-aside for genome sequencing of Christmas trees. Further, it calls for the creation of a USDA Catfish Office, which I have long criticized along with the Government Accountability Office and the Obama administration for being wasteful and duplicative of FDA's catfish inspection program and will ultimately cost the American taxpayer \$14 million a year. These are just a few of the many wasteful Farm Bill programs that could be eliminated to offset the estimated

costs of our proposed tax incentive legislation.

I encourage my colleagues to support this legislation and consider these and other Farm Bill spending offsets as the bill moves through the legislative process.

#### SUBMITTED RESOLUTIONS

#### SENATE RESOLUTION 135—MAKING MINORITY PARTY APPOINTMENTS FOR THE 114TH CONGRESS

Mr. REID OF NEVADA submitted the following resolution; which was considered and agreed to:

S. RES. 135

*Resolved*, That the following be the minority membership on the following committee for the remainder of the 114th Congress, or until their successors are appointed:

COMMITTEE ON FOREIGN RELATIONS: Mr. Cardin, Mrs. Boxer, Mr. Menendez, Mrs. Shaheen, Mr. Coons, Mr. Udall, Mr. Murphy, Mr. Kaine, and Mr. Markey.

COMMITTEE ON SMALL BUSINESS AND ENTREPRENEURSHIP: Mrs. Shaheen, Ms. Cantwell, Mr. Cardin, Ms. Heitkamp, Mr. Markey, Mr. Booker, Mr. Coons, Ms. Hirono, Mr. Peters.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 1114. Mr. CORNYN proposed an amendment to the bill H.R. 2, to amend title XVIII of the Social Security Act to repeal the Medicare sustainable growth rate and strengthen Medicare access by improving physician payments and making other improvements, to reauthorize the Children's Health Insurance Program, and for other purposes.

SA 1115. Mr. BENNET (for himself, Mr. BROWN, Ms. STABENOW, Mr. WYDEN, Mr. CASEY, Mr. REID, Ms. WARREN, Mr. MENENDEZ, Mr. REED, Mrs. SHAHEEN, Mr. WHITEHOUSE, Ms. BALDWIN, Mr. BLUMENTHAL, and Ms. MIKULSKI) proposed an amendment to the bill H.R. 2, *supra*.

SA 1116. Mr. LEE (for himself, Mr. SESSIONS, Mr. CRUZ, Mr. CRAPO, and Mr. SASSE) proposed an amendment to the bill H.R. 2, *supra*.

SA 1117. Mrs. MURRAY (for herself, Mr. WYDEN, Mr. BROWN, Ms. BALDWIN, Mr. BENNET, Mr. BLUMENTHAL, Mrs. BOXER, Ms. HIRONO, Ms. MIKULSKI, Mr. MENENDEZ, Mr. MURPHY, Mr. SANDERS, Ms. STABENOW, Mrs. SHAHEEN, Mr. FRANKEN, Mr. REID, Mr. WHITEHOUSE, Ms. CANTWELL, Ms. WARREN, and Mr. BOOKER) proposed an amendment to the bill H.R. 2, *supra*.

SA 1118. Mr. COTTON proposed an amendment to the bill H.R. 2, *supra*.

SA 1119. Mr. CARDIN (for himself, Mr. VITTER, Mr. REID, Mr. WHITEHOUSE, Ms. HIRONO, Mr. CASEY, Mrs. SHAHEEN, Mr. MENENDEZ, Ms. MIKULSKI, Mr. BROWN, Ms. STABENOW, Mr. REED, Mr. LEAHY, Ms. CANTWELL, Mr. BENNET, Mr. BOOKER, Ms. WARREN, and Ms. KLOBUCHAR) proposed an amendment to the bill H.R. 2, *supra*.

SA 1120. Mr. MCCONNELL (for Mr. CORNYN) proposed an amendment to the bill S. 178, to provide justice for the victims of trafficking.

#### TEXT OF AMENDMENTS

SA 1114. Mr. CORNYN proposed an amendment to the bill H.R. 2, to amend