

By Mr. ALEXANDER:

S. 2804. An original bill making appropriations for energy and water development and related agencies for the fiscal year ending September 30, 2017, and for other purposes; from the Committee on Appropriations; placed on the calendar.

By Mr. FRANKEN (for himself and Ms. KLOBUCHAR):

S. 2805. A bill to modify the boundary of Voyageurs National Park in the State of Minnesota, and for other purposes; to the Committee on Energy and Natural Resources.

**SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS**

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. UDALL (for himself, Mr. DURBIN, Mr. BROWN, Mr. WHITEHOUSE, Ms. HEITKAMP, Mr. FRANKEN, Mr. MURPHY, Mr. CARDIN, Mr. BLUMENTHAL, Mr. MARKEY, Mr. HEINRICH, Mrs. MURRAY, and Ms. WARREN):

S. Res. 425. A resolution supporting the goals and ideals of National Public Health Week; to the Committee on Health, Education, Labor, and Pensions.

By Mrs. MURRAY (for herself, Ms. MIKULSKI, Mr. MARKEY, and Mr. BROWN):

S. Res. 426. A resolution expressing the sense of the Senate that the United States should support and protect the right of women working in developing countries to safe workplaces, free from gender-based violence, reprisals, and intimidation; to the Committee on Foreign Relations.

By Mr. REED (for himself, Mr. SCOTT, Mr. DONNELLY, Mr. KIRK, Mr. DURBIN, Mr. COTTON, Mr. COCHRAN, Mr. ENZI, Ms. KLOBUCHAR, Mr. BLUNT, Mr. BARRASSO, Mr. BROWN, Mr. FRANKEN, Mr. CARDIN, Mr. CARPER, Mr. CRAPO, Mr. MORAN, Mrs. MURRAY, Mrs. FEINSTEIN, Mr. BOOZMAN, Mrs. BOXER, Ms. HEITKAMP, Mr. PETERS, Mr. DAINES, Mr. INHOFE, Mr. SCHATZ, Mr. MENENDEZ, Mr. WICKER, and Mr. COONS):

S. Res. 427. A resolution designating April 2016 as "Financial Literacy Month"; considered and agreed to.

By Mr. ROUNDS (for himself and Mr. THUNE):

S. Res. 428. A resolution congratulating the 2016 national champions, the University of South Dakota Coyotes, for winning the 2016 Women's National Invitation Tournament; considered and agreed to.

By Mr. PERDUE (for himself and Mr. CARPER):

S. Res. 429. A resolution expressing support for the designation of the week of April 11 through April 15, 2016, as "National Assistant Principals Week"; considered and agreed to.

By Mr. GARDNER (for himself and Mr. BENNET):

S. Res. 430. A resolution supporting the designation of April 20, 2016, as "Cheyenne Mountain Day"; considered and agreed to.

**ADDITIONAL COSPONSORS**

S. 71

At the request of Mr. VITTER, the name of the Senator from Wyoming (Mr. BARRASSO) was added as a cosponsor of S. 71, a bill to preserve open competition and Federal Government neutrality towards the labor relations of Federal Government contractors on

Federal and federally funded construction projects.

S. 256

At the request of Mrs. FEINSTEIN, the name of the Senator from North Dakota (Ms. HEITKAMP) was added as a cosponsor of S. 256, a bill to amend the definition of "homeless person" under the McKinney-Vento Homeless Assistance Act to include certain homeless children and youth, and for other purposes.

S. 746

At the request of Mr. GRASSLEY, the name of the Senator from Louisiana (Mr. VITTER) was added as a cosponsor of S. 746, a bill to provide for the establishment of a Commission to Accelerate the End of Breast Cancer.

S. 901

At the request of Mr. MORAN, the name of the Senator from New Jersey (Mr. MENENDEZ) was added as a cosponsor of S. 901, a bill to establish in the Department of Veterans Affairs a national center for research on the diagnosis and treatment of health conditions of the descendants of veterans exposed to toxic substances during service in the Armed Forces that are related to that exposure, to establish an advisory board on such health conditions, and for other purposes.

S. 979

At the request of Mr. NELSON, the names of the Senator from Hawaii (Ms. HIRONO) and the Senator from New Jersey (Mr. BOOKER) were added as cosponsors of S. 979, a bill to amend title 10, United States Code, to repeal the requirement for reduction of survivor annuities under the Survivor Benefit Plan by veterans' dependency and indemnity compensation, and for other purposes.

S. 996

At the request of Mr. BROWN, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. 996, a bill to facilitate nationwide availability of volunteer income tax assistance for low-income and underserved populations, and for other purposes.

S. 1462

At the request of Mr. SCHUMER, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of S. 1462, a bill to improve the safety of oil shipments by rail and for other purposes.

S. 1555

At the request of Mr. HELLER, the name of the Senator from Georgia (Mr. PERDUE) was added as a cosponsor of S. 1555, a bill to award a Congressional Gold Medal, collectively, to the Filipino veterans of World War II, in recognition of the dedicated service of the veterans during World War II.

S. 1715

At the request of Mr. HOEVEN, the name of the Senator from Georgia (Mr. ISAKSON) was added as a cosponsor of S. 1715, a bill to require the Secretary of the Treasury to mint coins in com-

memoration of the 400th anniversary of the arrival of the Pilgrims.

S. 2002

At the request of Mr. CORNYN, the name of the Senator from South Dakota (Mr. ROUNDS) was added as a cosponsor of S. 2002, a bill to strengthen our mental health system and improve public safety.

S. 2279

At the request of Mr. MERKLEY, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. 2279, a bill to require the Secretary of Veterans Affairs to carry out a program to increase efficiency in the recruitment and hiring by the Department of Veterans Affairs of health care workers that are undergoing separation from the Armed Forces, to create uniform credentialing standards for certain health care professionals of the Department, and for other purposes.

S. 2292

At the request of Mr. TESTER, the name of the Senator from Arkansas (Mr. BOOZMAN) was added as a cosponsor of S. 2292, a bill to reform laws relating to small public housing agencies, and for other purposes.

S. 2390

At the request of Mr. GRASSLEY, the name of the Senator from Utah (Mr. LEE) was added as a cosponsor of S. 2390, a bill to provide adequate protections for whistleblowers at the Federal Bureau of Investigation.

S. 2441

At the request of Mr. RUBIO, the name of the Senator from Florida (Mr. NELSON) was added as a cosponsor of S. 2441, a bill to provide that certain Cuban entrants are ineligible to receive refugee assistance, and for other purposes.

S. 2469

At the request of Mr. BLUMENTHAL, the name of the Senator from California (Mrs. BOXER) was added as a cosponsor of S. 2469, a bill to repeal the Protection of Lawful Commerce in Arms Act.

S. 2540

At the request of Mr. REID, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. 2540, a bill to provide access to counsel for unaccompanied children and other vulnerable populations.

S. 2548

At the request of Mr. KAINE, the name of the Senator from Missouri (Mr. BLUNT) was added as a cosponsor of S. 2548, a bill to establish the 400 Years of African-American History Commission, and for other purposes.

S. 2566

At the request of Mrs. SHAHEEN, the name of the Senator from Washington (Mrs. MURRAY) was added as a cosponsor of S. 2566, a bill to amend title 18, United States Code, to provide sexual assault survivors with certain rights, and for other purposes.

S. 2613

At the request of Mr. GRASSLEY, the name of the Senator from Minnesota

(Ms. KLOBUCHAR) was added as a cosponsor of S. 2613, a bill to reauthorize certain programs established by the Adam Walsh Child Protection and Safety Act of 2006.

S. 2614

At the request of Mr. GRASSLEY, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 2614, a bill to amend the Violent Crime Control and Law Enforcement Act of 1994, to reauthorize the Missing Alzheimer's Disease Patient Alert Program, and to promote initiatives that will reduce the risk of injury and death relating to the wandering characteristics of some children with autism.

S. 2725

At the request of Ms. AYOTTE, the name of the Senator from Wyoming (Mr. BARRASSO) was added as a cosponsor of S. 2725, a bill to impose sanctions with respect to the ballistic missile program of Iran, and for other purposes.

S. 2746

At the request of Ms. AYOTTE, the names of the Senator from Oklahoma (Mr. LANKFORD), the Senator from Alabama (Mr. SESSIONS) and the Senator from Pennsylvania (Mr. TOOMEY) were added as cosponsors of S. 2746, a bill to establish various prohibitions regarding the transfer or release of individuals detained at United States Naval Station, Guantanamo Bay, Cuba, and with respect to United States Naval Station, Guantanamo Bay, and for other purposes.

S. 2749

At the request of Ms. AYOTTE, the names of the Senator from South Carolina (Mr. GRAHAM) and the Senator from Mississippi (Mr. WICKER) were added as cosponsors of S. 2749, a bill to provide an exception from the reduced flat rate per diem for long-term temporary duty under Joint Travel Regulations for civilian employees of naval shipyards traveling for direct labor in support of off-yard work, and for other purposes.

S. 2752

At the request of Mr. RUBIO, the name of the Senator from Georgia (Mr. PERDUE) was added as a cosponsor of S. 2752, a bill to prohibit the facilitation of certain financial transactions involving the Government of Iran or Iranian persons and to impose sanctions with respect to the facilitation of those transactions, and for other purposes.

S. 2755

At the request of Mr. BLUNT, the names of the Senator from Pennsylvania (Mr. TOOMEY) and the Senator from Delaware (Mr. COONS) were added as cosponsors of S. 2755, a bill to provide Capitol-flown flags to the immediate family of firefighters, law enforcement officers, members of rescue squads or ambulance crews, and public safety officers who are killed in the line of duty.

S. 2782

At the request of Mr. BLUNT, the name of the Senator from Minnesota

(Ms. KLOBUCHAR) was added as a cosponsor of S. 2782, a bill to amend the Public Health Service Act to provide for the participation of pediatric subspecialists in the National Health Service Corps program, and for other purposes.

S. 2790

At the request of Mr. VITTER, his name was added as a cosponsor of S. 2790, a bill to provide requirements for the appropriate Federal banking agencies when requesting or ordering a depository institution to terminate a specific customer account, to provide for additional requirements related to subpoenas issued under the Financial Institutions Reform, Recovery, and Enforcement Act of 1989, and for other purposes.

S. RES. 349

At the request of Mr. ROBERTS, the name of the Senator from Oregon (Mr. MERKLEY) was added as a cosponsor of S. Res. 349, a resolution congratulating the Farm Credit System on the celebration of its 100th anniversary.

S. RES. 383

At the request of Mr. PERDUE, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. Res. 383, a resolution recognizing the importance of the United States-Israel economic relationship and encouraging new areas of cooperation.

S. RES. 422

At the request of Mr. GRASSLEY, the name of the Senator from Nevada (Mr. HELLER) was added as a cosponsor of S. Res. 422, a resolution supporting the mission and goals of 2016 "National Crime Victims' Rights Week", which include increasing public awareness of the rights, needs, concerns of, and services available to assist victims and survivors of crime in the United States.

AMENDMENT NO. 3511

At the request of Ms. CANTWELL, her name was added as a cosponsor of amendment No. 3511 intended to be proposed to H.R. 636, a bill to amend the Internal Revenue Code of 1986 to permanently extend increased expensing limitations, and for other purposes.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. COONS (for himself, Mr. KING, and Mr. PORTMAN):

S. 2800. A bill to amend the Internal Revenue Code of 1986 and the Higher Education Act of 1965 to provide an exclusion from income for student loan forgiveness for students who have died or become disabled; to the Committee on Finance.

Mr. KING. Mr. President, I rise today to speak about a bill that I am introducing today, along with Senator COONS and Senator PORTMAN, called the Stop Taxing Death and Disability Act. It is a bill that responds to a tragic and unintended and frankly unsupportable policy—an inadvertent policy, I believe—of our government. Senator COONS has been a great leader on this, and I also wish to express my appreciation to Senator PORTMAN for joining.

Not long after I was elected, I was contacted by Donald and Nora Brennen, a couple from Topsham, ME, which is just across the river from my hometown of Brunswick. They are both retired Navy veterans, and they experienced a tragedy in their lives that has inadvertently entangled them with the Internal Revenue Service in a way that I think makes no sense.

Their son Keegan had graduated cum laude from the New Hampshire Institute of Art. He had taken on Federal and private loans in order to enable himself to get his education. He had a bright future. Unfortunately, barely 6 months after he graduated, he passed away suddenly from a non-traumatic brain aneurysm—a tragic loss which I think any of us as parents can only dimly appreciate or understand or empathize with. It is so unthinkable to lose a child in this way that it is just hard to conceive of.

The Federal Government has recognized this kind of situation and forgives the student loan indebtedness of students who pass away in this situation. The Federal Government gets that part right. Congress has already directed the Department of Education to forgive outstanding balances for borrowers who pass away, as well as those funds borrowed by parents on behalf of a child who passes away. The same forgiveness provision, by the way, is also permitted for borrowers who suffer total and permanent disabilities that are certified by the Social Security Administration and the Department of Veterans Affairs. So far, so good.

While the Federal Government solved that part of the problem, it inadvertently created another by recognizing that the Tax Code generally treats forgiven student debt as income in the year it is discharged. Because of this, this family in Maine who lost their son was suddenly—overnight—faced with a \$24,000 tax bill and a \$6,000 tax bill from the State of Maine because of its conformance with the Federal law.

In other words, you lose a child. The loans are forgiven, but the forgiveness is treated as taxable income, and suddenly, in the midst of your grief, you are faced with paying an enormous—one big tax bill on the entire amount of the loan being forgiven.

In this case, the Brennens couldn't possibly pay this in one instance, and it makes no sense from the point of view of policy. It is the opposite of compassion. It is literally adding insult to tragic injury.

Since 2012 when they lost their son, the Brennens have struggled to make ends meet. They had to go into their 401(k). They had to make some kind of arrangement with the IRS, and now they are in the process of paying this enormous tax off.

This family in Maine is not alone in facing this burden. My office has heard from other constituents in our State,