

(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,

and our research indicates that there are at least several thousand across the country who are facing a tax bill in the midst of the most tragic and difficult circumstances. This just isn't right. It is something we should fix.

As I said, the Department of Education does have it right, and they are working on this, but until this unresolved tax issue is resolved, they can't move forward with an efficient way to provide these discharges.

The bill we are introducing today with Senator COONS and Senator PORTMAN, the Stop Taxing Death and Disability Act, is a commonsense, compassionate, and sensible response to this tragic event. If we are going to forgive the student loan debt, which makes total sense and has been the law for some time, to then turn around and say that loan forgiveness is itself taxable—so in the midst of your grief, you are presented with a massive tax bill—just isn't right. It is not fair, it is not right, it is not compassionate, and it isn't consistent with the earlier decision that has been made to discharge these loans under these tragic circumstances. I think it is time for Congress to add the death and disability exemption to the Tax Code.

I thank Don and Nora Brennen for sharing this story with me—it can't be an easy story to share—and for their service to this country in the U.S. Navy and their commitment to doing the right thing for their family.

I hope and believe we can find it in our wisdom here and in our hearts to act on this bill to be sure that other families in America in the midst of their grief do not have to face this tragic situation.

Again, I thank Senator COONS and Senator PORTMAN for joining me in this bipartisan effort to right a wrong, to correct a mistake, to act in the best principles of this institution, to act on behalf of this small group but important group who suffered loss, to act to relieve this burden that should never have been in place in the first place.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 425—SUPPORTING THE GOALS AND IDEALS OF NATIONAL PUBLIC HEALTH WEEK

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) submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. RES. 425

Whereas the week of April 4, 2016, through April 10, 2016, was National Public Health Week;

Whereas the theme for National Public Health Week in 2016 was "Healthiest Nation 2030", with the goal of making the United

States the healthiest nation in one generation;

Whereas public health organizations use National Public Health Week to educate the public, policymakers, and public health professionals on issues that are important to improving the health of the people of the United States;

Whereas the value of a strong public health system is in the air we breathe, the water we drink, the food we eat, and the places in which we all live, learn, work, and play;

Whereas there is a significant difference in the health status of people living in the healthiest States compared to people living in the least healthy States, such as rates of obesity, poor mental health, and infectious disease;

Whereas public health professionals help communities prevent, prepare for, withstand, and recover from the impact of a full range of health threats, including disease outbreaks such as the Zika virus, natural disasters, and disasters caused by human activity;

Whereas public health professionals collaborate with partners that are not in the health sector, such as city planners, transportation officials, education officials, and private sector businesses, recognizing that other sectors have an important influence on health;

Whereas according to the National Academy of Medicine, despite being one of the wealthiest nations in the world, the United States ranks below many other economically prosperous and developing countries with respect to measures of health, including life expectancy, infant mortality rates, low birth weight rates, and the rate of drug-related deaths, which for overdose deaths involving opioids has increased by 200 percent since 2000;

Whereas studies show that small strategic investments in prevention can result in significant savings in health care costs;

Whereas each 10-percent increase in local public health spending contributes to a 6.9-percent decrease in infant deaths, a 3.2-percent decrease in deaths related to cardiovascular disease, a 1.4-percent decrease in deaths due to diabetes, and a 1.1-percent decrease in cancer-related deaths;

Whereas in communities across the country, more people are changing the way they care for their health by avoiding tobacco use, eating more healthfully, becoming more physically active, and preventing unintentional injuries at home and in the workplace;

Whereas despite having a high infant mortality rate as compared to other economically prosperous and developing countries and a death rate that varies greatly among States, overall the United States is making steady progress, with the infant mortality rate reaching a historic low in 2014, with 5.8 infant deaths per 1,000 live births;

Whereas the percentage of adults in the United States who smoke cigarettes, the leading cause of preventable disease and death in the United States, decreased from 20.9 percent in 2005 to 16.8 percent in 2014; and

Whereas efforts to adequately support public health and prevention can continue to transform a health system focused on treating illness to a health system focused on preventing disease and promoting wellness: Now, therefore, be it

Resolved, That the Senate—

(1) supports the goals and ideals of National Public Health Week;

(2) recognizes the efforts of public health professionals, the Federal Government, States, Indian tribes, municipalities, local communities, and individuals in preventing disease and injury;

(3) recognizes the role of public health in improving the health of individuals in the United States;

(4) encourages increased efforts and resources to improve the health of people in the United States to create the healthiest nation in one generation through—

(A) greater opportunities to improve community health and prevent disease and injury; and

(B) strengthening the public health system in the United States; and

(5) encourages the people of the United States to learn about the role of the public health system in the United States.

SENATE RESOLUTION 426—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

Mrs. MURRAY (for herself, Ms. MIKULSKI, Mr. MARKEY, and Mr. BROWN) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 426

Whereas women in developing countries who join the industrial workforce suffer from, or become increasingly vulnerable to, economic violence, including forced overtime, wage theft, abusive short term contracts, discrimination, sexual harassment, and violence at work;

Whereas women typically make up the majority of the workforce in industries in which the rights of workers have been restricted, including—

(1) export manufacturing (including the global apparel industry); and

(2) other export sectors (including the cut flowers and fresh produce industries);

Whereas sexual violence is often used by a male manager as a means of intimidation or punishment when a female worker makes a mistake, fails to meet a production target, asks for leave, or arrives late to work;

Whereas women are particularly vulnerable to violence and intimidation at work due to—

(1) the frequently disproportionate number of male managers;

(2) the lack of policing and reporting of sexual harassment; and

(3) common cultural norms that assert male dominance and place disproportionate pressure on women to maintain their income and support their children and elders;

Whereas a survey of female garment industry workers in Bangladesh revealed that—

(1) nearly 1/3 of respondents had been a recipient of an unwelcome sexual overture, inappropriate touching, or a threat of being forced to undress; and

(2) nearly 1/2 of respondents had been beaten or struck in the face by a supervisor;

Whereas some of the most deadly accidents in industrial history have occurred in export processing industries in which female workers predominate, including—

(1) the fire at Ali Enterprises in Pakistan in 2012, the deadliest apparel factory fire in history, in which the lives of 259 workers were lost; and

(2) the collapse of the Rana Plaza building in 2013, in which the lives of 1,134 Bangladeshi workers were lost and 2,500 more workers were injured, the majority of whom were women;