

By Mr. CASSIDY (for himself, Mr. CRAMER, Mr. LEE, Mr. CORNYN, Mr. RISCH, Mr. RICKETTS, Mr. MARSHALL, Mr. BARRASSO, Mr. HOEVEN, Ms. LUMMIS, Mr. ROUNDS, Mr. BUDD, Mr. LANKFORD, Mr. CRUZ, and Mrs. HYDE-SMITH):

S. Con. Res. 23. A concurrent resolution expressing the sense of Congress that a carbon tax would be detrimental to the economy of the United States; to the Committee on Finance.

ADDITIONAL COSPONSORS

S. 1189

At the request of Mrs. CAPITO, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 1189, a bill to establish a pilot grant program to improve recycling accessibility, and for other purposes.

S. 1800

At the request of Ms. MURKOWSKI, the name of the Senator from Wisconsin (Ms. BALDWIN) was added as a cosponsor of S. 1800, a bill to amend the Public Health Service Act to reauthorize and extend the Fetal Alcohol Spectrum Disorders Prevention and Services program, and for other purposes.

S. 1829

At the request of Mr. RUBIO, the name of the Senator from Kansas (Mr. MORAN) was added as a cosponsor of S. 1829, a bill to impose sanctions with respect to persons engaged in the import of petroleum from the Islamic Republic of Iran, and for other purposes.

S. 1909

At the request of Mr. HEINRICH, the name of the Senator from Maine (Mr. KING) was added as a cosponsor of S. 1909, a bill to amend title 18, United States Code, to prohibit the illegal modification of firearms, and for other purposes.

S. 1937

At the request of Mr. PAUL, the name of the Senator from North Dakota (Mr. CRAMER) was added as a cosponsor of S. 1937, a bill to amend the Internal Revenue Code of 1986 to repeal the excise tax on indoor tanning services.

S. 2037

At the request of Mr. MENENDEZ, the names of the Senator from Delaware (Mr. COONS) and the Senator from North Carolina (Mr. BUDD) were added as cosponsors of S. 2037, a bill to amend the Agriculture Improvement Act of 2018 to prohibit the slaughter of equines for human consumption.

S. 2085

At the request of Mr. CRAPO, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 2085, a bill to amend title XVIII of the Social Security Act to provide for Medicare coverage of multicancer early detection screening tests.

S. 2496

At the request of Mr. CARDIN, the name of the Senator from Florida (Mr. SCOTT) was added as a cosponsor of S. 2496, a bill to amend the National Housing Act to include information re-

garding VA home loans in the Informed Consumer Choice Disclosure required to be provided to prospective FHA borrowers.

S. 2555

At the request of Mr. BLUMENTHAL, the name of the Senator from Minnesota (Ms. SMITH) was added as a cosponsor of S. 2555, a bill to amend the Animal Welfare Act to expand and improve the enforcement capabilities of the Attorney General, and for other purposes.

S. 2777

At the request of Mrs. MURRAY, the name of the Senator from Nevada (Ms. ROSEN) was added as a cosponsor of S. 2777, a bill to increase child care options for working families and support child care providers.

S. 2829

At the request of Ms. STABENOW, the name of the Senator from New Mexico (Mr. LUJÁN) was added as a cosponsor of S. 2829, a bill to amend the Internal Revenue Code of 1986 to provide for an exclusion for assistance provided to participants in certain veterinary student loan repayment or forgiveness programs.

S. 2926

At the request of Mr. DURBIN, the name of the Senator from Massachusetts (Ms. WARREN) was added as a cosponsor of S. 2926, a bill to prohibit the importation, sale, manufacture, transfer, or possession of .50 caliber rifles, and for other purposes.

S. 2931

At the request of Ms. BALDWIN, the name of the Senator from California (Mr. PADILLA) was added as a cosponsor of S. 2931, a bill to amend the Farm Security and Rural Investment Act of 2002 to modify the Rural Energy for America Program, and for other purposes.

S. 3099

At the request of Mr. HEINRICH, the name of the Senator from Connecticut (Mr. BLUMENTHAL) was added as a cosponsor of S. 3099, a bill to require the Secretary of Energy to further develop and support the adoption of a voluntary streamlined permitting and inspection process for authorities having jurisdiction over the permitting of qualifying distributed energy systems, and for other purposes.

S. 3135

At the request of Mr. MARSHALL, the names of the Senator from Tennessee (Mrs. BLACKBURN), the Senator from Wisconsin (Mr. JOHNSON), the Senator from Wyoming (Ms. LUMMIS) and the Senator from Alabama (Mr. TUBERVILLE) were added as cosponsors of S. 3135, a bill making emergency supplemental appropriations for assistance for the situation in Israel for the fiscal year ending September 30, 2024, and for other purposes.

S. CON. RES. 18

At the request of Mr. CASEY, the names of the Senator from North Carolina (Mr. TILLIS) and the Senator from

Delaware (Mr. COONS) were added as cosponsors of S. Con. Res. 18, a concurrent resolution calling for the immediate release of Marc Fogel, a United States citizen and teacher, who was given an unjust and disproportionate criminal sentence by the Government of the Russian Federation in June 2022.

S. RES. 333

At the request of Mr. DURBIN, the name of the Senator from Pennsylvania (Mr. CASEY) was added as a cosponsor of S. Res. 333, a resolution designating 2024 as the Year of Democracy as a time to reflect on the contributions of the system of Government of the United States to a more free and stable world.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. DURBIN (for himself and Mr. GRASSLEY):

S. 3146. A bill to amend the Agricultural Marketing Act of 1946 to establish a voluntary program to reduce food loss and waste, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

Mr. DURBIN, Madam President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 3146

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Reduce Food Loss and Waste Act".

SEC. 2. FOOD LOSS AND WASTE CERTIFICATION PROGRAM.

Subtitle A of the Agricultural Marketing Act of 1946 (7 U.S.C. 1621 et seq.) is amended by adding at the end the following:

"SEC. 210B. FOOD LOSS AND WASTE CERTIFICATION PROGRAM.

"(a) DEFINITIONS.—In this section:

"(1) APPARENTLY WHOLESOME FOOD.—The term 'apparently wholesome food' has the meaning given the term in subsection (b) of the Bill Emerson Good Samaritan Food Donation Act (42 U.S.C. 1791(b)).

"(2) CERTIFIED PARTICIPANT.—The term 'certified participant' means an eligible participant that has been certified under subsection (d).

"(3) ELIGIBLE PARTICIPANT.—The term 'eligible participant' means—

"(A) a contractor that has entered into a contract with an executive agency, the Senate, or the House of Representatives for the provision, service, or sale of food in the United States;

"(B) a State, local, municipal, or Tribal government;

"(C) a corporation, partnership, organization, or association;

"(D) a farm or a food producer, manufacturer, processor, holder, or packer;

"(E) a retail grocer;

"(F) a restaurant or similar food service establishment;

"(G) an institution of higher education or a consortium of those institutions; or

"(H) a primary or secondary school or a consortium of those institutions.

"(4) EXCESS.—The term 'excess', with respect to food, means that the food would otherwise be discarded.

“(5) **FOOD.**—The term ‘food’ means food (as defined in section 201 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321)) that is intended for human consumption.

“(6) **PROGRAM.**—The term ‘program’ means the Food Loss and Waste Reduction Certification Program established under subsection (b).

“(7) **SECRETARY.**—The term ‘Secretary’ means the Secretary of Agriculture.

“(b) **ESTABLISHMENT.**—The Secretary shall establish a voluntary program, to be known as the ‘Food Loss and Waste Reduction Certification Program’—

“(1) to certify eligible participants in accordance with subsection (d); and

“(2) to promote certified participants in accordance with subsection (e).

“(c) **PURPOSES.**—The purposes of the program are—

“(1) to reduce food loss and waste;

“(2) to increase donations of excess, apparently wholesome food to nonprofit organizations that provide food assistance to individuals in need; and

“(3) to increase the use of alternative disposal methods for food, such as redirection to animal feed, anaerobic digestion, and composting.

“(d) **CERTIFICATION.**—

“(1) **CRITERIA.**—

“(A) **IN GENERAL.**—

“(i) **ESTABLISHMENT AND PUBLICATION.**—Not later than 18 months after the date of enactment of the Reduce Food Loss and Waste Act, the Secretary shall establish and publish in the Federal Register criteria for the certification of an eligible participant under the program.

“(ii) **INCLUSIONS.**—Criteria described in clause (i) shall include the submission to a third-party certifier accredited under paragraph (3) of documentation from 12 consecutive months on the quantity of food that the eligible participant—

“(I) has donated to nonprofit organizations that provide food assistance for individuals in need; or

“(II) has sent to be disposed of.

“(B) **STAKEHOLDER INPUT.**—The Secretary shall solicit comments from interested parties prior to the establishment or revision of the criteria described in subparagraph (A).

“(C) **REVISIONS.**—

“(i) **IN GENERAL.**—The Secretary shall revise the criteria described in subparagraph (A) on a periodic basis.

“(ii) **PUBLICATION.**—The Secretary shall publish in the Federal Register criteria revised under clause (i) not later than 270 days before the effective date of the revised criteria, including an explanation of the revisions.

“(2) **ACCREDITATION BODIES.**—

“(A) **IN GENERAL.**—Not later than 18 months after the date of enactment of the Reduce Food Loss and Waste Act, the Secretary shall establish a process to recognize accreditation bodies to accredit third-party certifiers under paragraph (3)(A).

“(B) **STANDARDS.**—The Secretary shall recognize an accreditation body under subparagraph (A) if the accreditation body meets such standards as the Secretary shall establish.

“(3) **THIRD-PARTY CERTIFIERS.**—

“(A) **IN GENERAL.**—Not later than 18 months after the date of enactment of the Reduce Food Loss and Waste Act, the Secretary shall establish a process for accreditation bodies recognized under paragraph (2) to accredit third-party certifiers to review and certify eligible participants under the program.

“(B) **STANDARDS.**—An accreditation body recognized under paragraph (2) shall accredit a third-party certifier under subparagraph

(A) if the third-party certifier meets such standards as the Secretary shall establish.

“(C) **PREFERENCE.**—In accrediting third-party certifiers under subparagraph (A), an accreditation body recognized under paragraph (2) shall give preference to institutions of higher education that have expertise in food loss and waste reduction.

“(D) **CERTIFICATION.**—A third-party certifier accredited under subparagraph (A) shall review and certify an eligible participant under the program if the eligible participant meets the criteria established under paragraph (1).

“(4) **PUBLICATION.**—The Secretary shall maintain on a publicly available website of the Department of Agriculture—

“(A) a list of accreditation bodies recognized under paragraph (2); and

“(B) a list of third-party certifiers accredited under paragraph (3).

“(e) **PROMOTION.**—

“(1) **IN GENERAL.**—The Secretary shall promote a certified participant under the program, including through—

“(A) voluntary labeling established under paragraph (2); and

“(B) such other communications as the Secretary determines to be appropriate relating to the products, buildings, practices, and policies of the certified participant, such as—

“(i) publication on the website of the Department of Agriculture of information relating to the certified participant; and

“(ii) holding events to promote the certified participant or otherwise relating to the program.

“(2) **VOLUNTARY LABELING.**—The Secretary shall establish 1 or more voluntary labels that indicate that a certified participant is certified under the program.

“(f) **INTERAGENCY COORDINATION.**—The Secretary shall carry out this section in coordination with the Commissioner of Food and Drugs and the Administrator of the Environmental Protection Agency, in accordance with the memorandum of understanding revised under section 3 of the Reduce Food Loss and Waste Act.

“(g) **AUTHORIZATION OF APPROPRIATIONS.**—There is authorized to be appropriated to carry out this section, including for the hiring of additional personnel, \$3,000,000 for each of fiscal years 2024 through 2028, to remain available until expended.”

SEC. 3. MEMORANDUM OF UNDERSTANDING.

The Secretary of Agriculture, the Commissioner of Food and Drugs, and the Administrator of the Environmental Protection Agency shall revise, in accordance with section 210B of the Agricultural Marketing Act of 1946 (as added by section 2), the agreement signed on December 17, 2020, relating to cooperation and coordination on food loss and waste.

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

S. 3154. A bill to improve the effectiveness of tribal child support enforcement agencies, and for other purposes; to the Committee on Finance.

Mr. THUNE. Madam President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 3154

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Tribal Child Support Enforcement Act”.

SEC. 2. IMPROVING THE EFFECTIVENESS OF TRIBAL CHILD SUPPORT ENFORCEMENT AGENCIES.

(a) **IMPROVING THE COLLECTION OF PAST-DUE CHILD SUPPORT THROUGH STATE AND TRIBAL PARTNERSHIP IN THE ALLOWABLE USE OF TAX INFORMATION.**—

(1) **AMENDMENT TO THE SOCIAL SECURITY ACT.**—Section 464 of the Social Security Act (42 U.S.C. 664) is amended by adding at the end the following:

“(d) **APPLICABILITY TO INDIAN TRIBES AND TRIBAL ORGANIZATIONS RECEIVING A GRANT UNDER THIS PART.**—This section, except for the requirement to distribute amounts in accordance with section 457, shall apply to an Indian tribe or tribal organization receiving a grant under section 455(f) in the same manner in which this section applies to a State with a plan approved under this part.”.

(2) **AMENDMENTS TO THE INTERNAL REVENUE CODE.**—

(A) Section 6103(a)(2) of the Internal Revenue Code of 1986 is amended by striking “any local child support enforcement agency” and inserting “any tribal or local child support enforcement agency”.

(B) Section 6103(a)(3) of such Code is amended by inserting “(8)” after “(6)”.

(C) Section 6103(l) of such Code is amended—

(i) in paragraph (6)—

(I) by striking “or local” in subparagraph (A) and inserting “tribal, or local”;

(II) by striking “AND LOCAL” in the heading thereof and inserting “TRIBAL, AND LOCAL”;

(III) by striking “The following” in subparagraph (B) and inserting “The”;

(IV) by striking the colon and all that follows in subparagraph (B) and inserting a period; and

(V) by adding at the end the following:

“(D) **STATE, TRIBAL, OR LOCAL CHILD SUPPORT ENFORCEMENT AGENCY.**—For purposes of this paragraph, the following shall be treated as a State, tribal, or local child support enforcement agency:

“(i) Any agency of a State or political subdivision thereof operating pursuant to a plan described in section 454 of the Social Security Act which has been approved by the Secretary of Health and Human Services under part D of title IV of such Act.

“(ii) Any child support enforcement agency of an Indian tribe or tribal organization receiving a grant under section 455(f) of the Social Security Act.”;

(ii) in paragraph (8)—

(I) in subparagraph (A), by striking “or State or local” and inserting “State, tribal, or local”;

(II) by adding the following at the end of subparagraph (B): “The information disclosed to any child support enforcement agency under subparagraph (A) with respect to any individual with respect to whom child support obligations are sought to be established or enforced may be disclosed by such agency to any agent of such agency which is under contract with such agency for purposes of, and to the extent necessary in, establishing and collecting child support obligations from, and locating, individuals owing such obligations.”;

(III) by striking subparagraph (C) and inserting the following:

“(C) **STATE, TRIBAL, OR LOCAL CHILD SUPPORT ENFORCEMENT AGENCY.**—For purposes of this paragraph, the term ‘State, tribal, or local child support enforcement agency’ has the same meaning as when used in paragraph (6)(D).”;

(IV) by striking “AND LOCAL” in the heading thereof and inserting “TRIBAL, AND LOCAL”;

(iii) in paragraph (10)(B), by adding at the end the following new clause:

“(iii) The information disclosed to any child support enforcement agency under subparagraph (A) with respect to any individual with respect to whom child support obligations are sought to be established or enforced may be disclosed by such agency to any agent of such agency which is under contract with such agency for purposes of, and to the extent necessary in, establishing and collecting child support obligations from, and locating, individuals owing such obligations.”.

(D) Section 6103(p) of such Code is amended—

(i) in paragraph (4), by striking “subsection (1)(10), (13)(A), (13)(B), (13)(C), (13)(D)(i), (16), (18), (19), or (20) or any entity” each place it appears in subparagraph (F) and in the matter preceding subparagraph (A) and inserting “subsection (1)(6), (8), (10), (13)(A), (13)(B), (13)(C), (13)(D)(i), (16), (18), (19), or (20), or any Indian tribe or tribal organization receiving a grant under section 455(f) of the Social Security Act, or any entity”, and

(ii) in paragraph (9), by striking “or local” and inserting “tribal, or local”.

(E) Subsection (c) of section 6402 of such Code is amended by adding at the end the following: “For purposes of this subsection, any reference to a State shall include a reference to any Indian tribe or tribal organization receiving a grant under section 455(f) of the Social Security Act.”.

(b) REIMBURSEMENT FOR REPORTS.—Section 453(g) of the Social Security Act (42 U.S.C. 653(g)) is amended—

(1) in the subsection heading, by striking “STATE”; and

(2) by striking “and State” and inserting “, State, and tribal”.

(c) TECHNICAL AMENDMENTS.—Paragraphs (7) and (33) of section 454 of the Social Security Act (42 U.S.C. 654) are each amended by striking “450b” and inserting “5304”.

By MR. REED (for himself, Mr. BLUMENTHAL, Mr. WHITEHOUSE, Ms. BALDWIN, Ms. WARREN, Mr. MERKLEY, Mr. VAN HOLLEN, and Mr. SANDERS):

S. 3155. A bill to amend the Internal Revenue Code of 1986 to expand the denial of deduction for certain excessive employee remuneration, and for other purposes; to the Committee on Finance.

Mr. REED. Madam President, I am reintroducing the Stop Subsidizing Multimillion Dollar Corporate Bonuses Act with Senators BLUMENTHAL, WHITEHOUSE, MERKLEY, BALDWIN, WARREN, VAN HOLLEN, and SANDERS. This legislation would finally fully close a loophole that allows publicly traded corporations to deduct the cost of multimillion-dollar bonuses from their corporate tax bills. At a time when the gulf in pay between CEOs and average workers is 272 to 1, it is infuriating that U.S. taxpayers are being forced to subsidize lavish executive compensation packages, but that is what is happening.

Under section 162(m) of the Tax Code, publicly traded corporations cannot deduct more than \$1 million in compensation paid to their top executives. But section 162(m) does not cover compensation paid to all public company employees, and corporations have long exploited this loophole to claim tax deductions for executive compensation

packages that far exceed \$1 million. Indeed, publicly traded corporations are offering these lucrative compensation deals to ever increasing numbers of executives—not just a few at the very top of the organization.

Both Republican and Democratic administrations have recognized the need to close loopholes in section 162(m). Indeed, both President Trump and President Biden signed laws based on earlier versions of my legislation in order to curtail the abuse of this deduction. This includes ensuring that performance-based compensation is actually counted as compensation under section 162(m) and increasing the number of highly paid executives who are subject to section 162(m). Partially tightening the law in these ways has saved taxpayers well over \$9.2 billion. But the full loophole has still not been closed and taxpayers continue to subsidize billions of dollars in extravagant compensation.

The Stop Subsidizing Multimillion Dollar Corporate Bonuses Act would address the remaining gaps by applying section 162(m) restrictions to all employees of publicly traded corporations so that all compensation is subject to a deductibility cap of \$1 million per employee.

To be clear, under my bill, publicly traded corporations would still be able to pay their executives as much as they desire, but individual compensation packages above and beyond \$1 million would no longer be subsidized through our Tax Code. This is a matter of fairness. It ensures that corporations and shareholders—not hard-working taxpayers—are shouldering the cost of the multimillion-dollar compensation packages they provide to their top earners.

I thank Public Citizen, Americans for Financial Reform, the AFL-CIO, the International Brotherhood of Teamsters, MIT Professor Simon Johnson, Take On Wall Street, and the Institute for Policy Studies, Global Economy Project for their support. I urge our colleagues to join us in cosponsoring this legislation and pressing for its passage.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 433—COMMEMORATING THE 80TH ANNIVERSARY OF THE ESTABLISHMENT OF THE MISSISQUOI NATIONAL WILDLIFE REFUGE

Mr. WELCH (for himself and Mr. SANDERS) submitted the following resolution; which was referred to the Committee on Environment and Public Works:

S. RES. 433

Whereas the Missisquoi National Wildlife Refuge (referred to in this preamble as the “Refuge”) was established in 1943 under the authority of the Migratory Bird Conservation Act (16 U.S.C. 715 et seq.) for the protection and management of migratory birds;

Whereas the Refuge is located on land sacred to the tribes of the Western Abenaki;

Whereas the Refuge encompasses 6,729 acres of protected land in Franklin County, Vermont;

Whereas more than half of this acreage is protected as an inviolate sanctuary, preserving pristine habitats for wildlife and native plant species to thrive;

Whereas the Refuge is part of the Atlantic Flyway system of National Wildlife Refuges connecting the northern breeding grounds and southern wintering areas of migratory birds;

Whereas the Refuge was designated as a RAMSAR Wetland of International Importance in 2013, 1 of just 41 national wildlife refuges in the United States so designated;

Whereas the Refuge is recognized as an Important Bird Area by the National Audubon Society;

Whereas habitats found in the Refuge include floodplain forests, wetlands, shrublands, bogs, grasslands, and upland areas;

Whereas the natural environment of the Refuge is essential to the ecosystems of Lake Champlain, supporting wildlife and preserving clean water resources;

Whereas these ecosystems mitigate climate change by sequestering carbon and strengthening the resilience of neighboring communities;

Whereas the 900-acre Maquam bog located in the Refuge is designated as a Research Natural Area and is the only pitch pine woodland bog in New England;

Whereas the Refuge is home to vital feeding, resting, and breeding habitats for birds, which have supported more than 200 bird species;

Whereas the Refuge is home to the largest concentration of waterfowl in the Champlain Valley and hosts more than 20,000 ducks during their fall migration, including wood ducks, mallards, green-winged teal, and ring-necked ducks;

Whereas the grassland habitats of the Refuge are home to bobolink, meadowlark, and savannah sparrows;

Whereas the wetland habitats of the Refuge are populated by reptiles, fish, and amphibians;

Whereas pollinators thrive in the shrublands and grasslands of the Refuge, including 13 species of bumblebees;

Whereas other species that call the Refuge home include raccoons, black bears, coyotes, skunks, beavers, red foxes, river otters, bobcats, porcupines, muskrats, and minks;

Whereas many of these animals are protected by the State of Vermont as threatened or endangered, such as the black tern and eastern sand darter;

Whereas more than 80,000 visitors travel to the Refuge annually to partake in hiking, birding, fishing, boating, and hunting;

Whereas visitors to the Refuge travel from all 50 states and multiple foreign countries to appreciate the beauty and biodiversity of the Refuge;

Whereas the Refuge provides a valuable educational and interpretive resource for visitors and neighboring communities;

Whereas the experience in nature while visiting the Refuge fosters a spiritual connection between people and the land they inhabit;

Whereas the Refuge and the natural environment of Vermont support a vibrant outdoor recreation industry that has contributed billions of dollars to the State's economy;

Whereas archaeologists have documented a cultural heritage in the Refuge dating back more than 5,000 years; and

Whereas the United States Fish and Wildlife Service and the Abenaki community