

traumatic experiences that occur during childhood with lasting effects and include experiences of violence, abuse, or neglect;

Whereas at least 5 of the top 10 leading causes of death are associated with ACEs;

Whereas preventing ACEs could reduce many health conditions, including—

- (1) up to 21,000,000 cases of depression;
- (2) up to 1,900,000 cases of heart disease; and
- (3) up to 2,500,000 cases of overweight and obesity;

Whereas every child is filled with tremendous promise, and we all have a collective responsibility to prevent ACEs, foster the potential of every child, and promote positive childhood experiences;

Whereas primary prevention of child abuse and neglect can reduce the lifetime economic burden associated with child maltreatment;

Whereas, in 2022, an estimated 7,530,000 children were referred to child protective services agencies, alleging maltreatment;

Whereas, in 2022, the National Center for Missing and Exploited Children's CyberTipline received nearly 32,000,000 reports of suspected online child sexual exploitation, which marked the highest number of reports ever received in 1 year;

Whereas reports indicate that 1 in 4 girls and 1 in 20 boys experience sexual abuse before their eighteenth birthday, with more than 42,000,000 estimated child sexual abuse survivors in the United States;

Whereas approximately 1 in 7 children in the United States experienced child abuse, neglect, or both between 2022 and 2023;

Whereas 43 percent of children exposed to inappropriate sexual content on social media are under 13 years old, and 1 in 5 are 9 years old or younger;

Whereas 91 percent of child sexual abuse victims are abused by a person they know and trust;

Whereas children who are sexually abused, especially when not provided appropriate treatment and support, often suffer lifelong consequences, such as physical and mental health challenges and higher risk of drug and alcohol misuse and suicide;

Whereas education and awareness of possible signs of child abuse and neglect should be prioritized for purposes of prevention;

Whereas by intervening to prevent adversity and build resilience during the most critical years of development of a child, voluntary, evidence-based, home-visiting programs have shown positive impact on—

- (1) reducing the recurrence of child abuse and neglect;
  - (2) decreased low-birthweight babies;
  - (3) improved school readiness for children; and
  - (4) increased high school graduation rates:
- Now, therefore, be it

*Resolved*, That the Senate—

(1) expresses support for the goals and ideals of National Child Abuse Prevention Month;

(2) recognizes child abuse and neglect and child sexual abuse are preventable and that a healthy and prosperous society depends on strong families and communities;

(3) supports efforts to increase the awareness of, and provide education for, the general public of the United States, with respect to preventing child abuse and neglect and building protective factors for families;

(4) supports the efforts to help survivors of childhood sexual abuse heal;

(5) supports justice for victims of childhood sexual abuse; and

(6) recognizes the need for prevention, healing, and justice efforts related to childhood abuse and neglect and sexual abuse.

## SENATE CONCURRENT RESOLUTION 36—AUTHORIZING THE USE OF EMANCIPATION HALL IN THE CAPITOL VISITOR CENTER FOR AN EVENT TO CELEBRATE THE BIRTHDAY OF KING KAMEHAMEHA I

Mr. SCHATZ (for himself and Ms. HIRONO) submitted the following concurrent resolution; which was considered and agreed to:

S. CON. RES. 36

*Resolved by the Senate (the House of Representatives concurring),*

### SECTION 1. USE OF EMANCIPATION HALL FOR EVENT TO CELEBRATE BIRTHDAY OF KING KAMEHAMEHA I.

(a) AUTHORIZATION.—Emancipation Hall in the Capitol Visitor Center is authorized to be used on June 16, 2024, for an event to celebrate the birthday of King Kamehameha I.

(b) PREPARATIONS.—Physical preparations for the conduct of the event described in subsection (a) shall be carried out in accordance with such conditions as may be prescribed by the Architect of the Capitol.

### AMENDMENTS SUBMITTED AND PROPOSED

SA 2033. Mr. BROWN (for himself and Mr. SCOTT of South Carolina) submitted an amendment intended to be proposed to amendment SA 1911 proposed by Ms. CANTWELL (for herself, Mr. CRUZ, Ms. DUCKWORTH, and Mr. MORAN) to the bill H.R. 3935, to amend title 49, United States Code, to reauthorize and improve the Federal Aviation Administration and other civil aviation programs, and for other purposes; which was ordered to lie on the table.

SA 2034. Mr. BROWN (for himself, Mr. BRAUN, Ms. STABENOW, Ms. BALDWIN, Mr. PETERS, and Mr. YOUNG) submitted an amendment intended to be proposed to amendment SA 1911 proposed by Ms. CANTWELL (for herself, Mr. CRUZ, Ms. DUCKWORTH, and Mr. MORAN) to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2035. Mr. CORNYN (for himself and Ms. KLOBUCHAR) submitted an amendment intended to be proposed to amendment SA 1911 proposed by Ms. CANTWELL (for herself, Mr. CRUZ, Ms. DUCKWORTH, and Mr. MORAN) to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2036. Mr. PADILLA (for himself and Ms. BUTLER) submitted an amendment intended to be proposed to amendment SA 1911 proposed by Ms. CANTWELL (for herself, Mr. CRUZ, Ms. DUCKWORTH, and Mr. MORAN) to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2037. Mr. CARPER (for himself and Mr. LANKFORD) submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2038. Mrs. SHAHEEN submitted an amendment intended to be proposed to amendment SA 1911 proposed by Ms. CANTWELL (for herself, Mr. CRUZ, Ms. DUCKWORTH, and Mr. MORAN) to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2039. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2040. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2041. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2042. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2043. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2044. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2045. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2046. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2047. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2048. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2049. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2050. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2051. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2052. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2053. Mr. WYDEN submitted an amendment intended to be proposed to amendment SA 1911 proposed by Ms. CANTWELL (for herself, Mr. CRUZ, Ms. DUCKWORTH, and Mr. MORAN) to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2054. Mr. WYDEN submitted an amendment intended to be proposed to amendment SA 1911 proposed by Ms. CANTWELL (for herself, Mr. CRUZ, Ms. DUCKWORTH, and Mr. MORAN) to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2055. Mr. CASEY submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2056. Mr. KELLY submitted an amendment intended to be proposed to amendment SA 1911 proposed by Ms. CANTWELL (for herself, Mr. CRUZ, Ms. DUCKWORTH, and Mr. MORAN) to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2057. Mr. WARNER (for himself, Mr. KAINE, Mr. VAN HOLLEN, Mr. CARDIN, and Mr. TILLIS) submitted an amendment intended to be proposed to amendment SA 1911 proposed by Ms. CANTWELL (for herself, Mr. CRUZ, Ms. DUCKWORTH, and Mr. MORAN) to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2058. Mr. OSSOFF (for himself, Mr. WARNOCK, Mrs. SHAHEEN, Mr. PADILLA, Ms. HASSAN, and Mr. WELCH) submitted an amendment intended to be proposed to amendment SA 1911 proposed by Ms. CANTWELL (for herself, Mr. CRUZ, Ms. DUCKWORTH, and Mr. MORAN) to the bill H.R. 3935, supra; which was ordered to lie on the table.

SA 2059. Mr. CRAPO submitted an amendment intended to be proposed by him to the bill H.R. 3935, supra; which was ordered to lie on the table.

## TEXT OF AMENDMENTS

**SA 2033.** Mr. BROWN (for himself and Mr. SCOTT of South Carolina) submitted an amendment intended to be proposed to amendment SA 1911 proposed by Ms. CANTWELL (for herself, Mr. CRUZ, Ms. DUCKWORTH, and Mr. MORAN) to the bill H.R. 3935, to amend title 49, United States Code, to reauthorize and improve the Federal Aviation Administration and other civil aviation programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. \_\_\_\_.** **TREATMENT OF CERTAIN LIQUIDATIONS OF NEW MOTOR VEHICLE INVENTORY AS QUALIFIED LIQUIDATIONS OF LIFO INVENTORY.**

(a) **IN GENERAL.**—In the case of any dealer of new motor vehicles which inventories new motor vehicles under the LIFO method for any specified taxable year, the requirements of paragraphs (1)(B) and (2) of section 473(c) of the Internal Revenue Code of 1986 shall be treated as satisfied with respect to such inventory for such taxable year.

(b) **ADDITIONAL RELIEF.**—

(1) **IN GENERAL.**—The Secretary shall, not later than the date which is 90 days after the date of the enactment of this Act, prescribe regulations or other guidance under which dealers of new motor vehicles with a qualified liquidation (determined after application of subsection (a)) of new motor vehicles for any specified taxable year may elect—

(A) to not recognize any income in the specified taxable year which is solely attributable to such qualified liquidation, and

(B) to treat the replacement period with respect to such liquidation as being the period beginning with the first taxable year after such specified taxable year and ending with the earlier of—

(i) the first taxable year after such liquidation with respect to which such dealer does not inventory new motor vehicles under the LIFO method, or

(ii) the last taxable year ending before January 1, 2026.

(2) **FAILURE TO FULLY REPLACE LIQUIDATED VEHICLES DURING REPLACEMENT PERIOD.**—If, as of the close of the replacement period, the taxpayer has failed to replace all liquidated vehicles with respect to a qualified liquidation to which paragraph (1) applies, the taxpayer shall increase gross income for the last taxable year of the replacement period by the sum of—

(A) the aggregate amount of income that would have been required to be recognized in the liquidation year had the taxpayer elected to apply the provisions of section 473 of the Internal Revenue Code of 1986 and not made the election in paragraph (1), plus

(B) interest thereon at the underpayment rate established under section 6621 of such Code.

(3) **ELECTIONS.**—

(A) **IN GENERAL.**—Except to the extent provided in subparagraph (B), an election under paragraph (1) with respect to any specified taxable year shall be made by the due date (including extensions) for filing the taxpayer's return of tax for such taxable year and in such manner as the Secretary may prescribe. Once made, any such election shall be irrevocable.

(B) **CERTAIN ELECTIONS TREATED AS CHANGE IN METHOD OF ACCOUNTING.**—In the case of an election with respect to a specified taxable year for which the return of tax has already been filed before the date of the enactment of this Act, any election under paragraph (1)

for such specified taxable year may be made on the return of tax for the first taxable year ending after the date of the enactment of this Act and shall be treated for purposes of section 481 of the Internal Revenue Code of 1986 as a change in method of accounting initiated by the taxpayer and made with the consent of the Secretary.

(c) **DEFINITIONS.**—For purposes of this section—

(1) **SPECIFIED TAXABLE YEAR.**—The term “specified taxable year” means any liquidation year ending after March 12, 2020, and before January 1, 2022.

(2) **NEW MOTOR VEHICLE.**—The term “new motor vehicle” means a motor vehicle—

(A) which is described in section 163(j)(9)(C)(i) of the Internal Revenue Code of 1986, and

(B) the original use of which has not commenced.

(3) **SECRETARY.**—The term “Secretary” means the Secretary of the Treasury or the Secretary's delegate.

(4) **OTHER TERMS.**—Except as otherwise provided in this section, terms used in this section which are also used in section 473 of the Internal Revenue Code of 1986 shall have the same meaning as when used in such section 473.

**SA 2034.** Mr. BROWN (for himself, Mr. BRAUN, Ms. STABENOW, Ms. BALDWIN, Mr. PETERS, and Mr. YOUNG) submitted an amendment intended to be proposed to amendment SA 1911 proposed by Ms. CANTWELL (for herself, Mr. CRUZ, Ms. DUCKWORTH, and Mr. MORAN) to the bill H.R. 3935, to amend title 49, United States Code, to reauthorize and improve the Federal Aviation Administration and other civil aviation programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. \_\_\_\_.** **GUARANTEED BENEFIT CALCULATION FOR CERTAIN PLANS.**

(a) **IN GENERAL.**—

(1) **INCREASE TO FULL VESTED PLAN BENEFIT.**—

(A) **IN GENERAL.**—For purposes of determining what benefits are guaranteed under section 4022 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1322) with respect to an eligible participant or beneficiary under a covered plan specified in paragraph (4) in connection with the termination of such plan, the amount of monthly benefits shall be equal to the full vested plan benefit with respect to the participant.

(B) **NO EFFECT ON PREVIOUS DETERMINATIONS.**—Nothing in this section shall be construed to change the allocation of assets and recoveries under sections 4044(a) and 4022(c) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1344(a); 1322(c)) as previously determined by the Pension Benefit Guaranty Corporation (referred to in this section as the “corporation”) for the covered plans specified in paragraph (4), and the corporation's applicable rules, practices, and policies on benefits payable in terminated single-employer plans shall, except as otherwise provided in this section, continue to apply with respect to such covered plans.

(2) **RECALCULATION OF CERTAIN BENEFITS.**—

(A) **IN GENERAL.**—In any case in which the amount of monthly benefits with respect to an eligible participant or beneficiary described in paragraph (1) was calculated prior to the date of enactment of this Act, the corporation shall recalculate such amount pursuant to paragraph (1), and shall adjust any subsequent payments of such monthly bene-

fits accordingly, as soon as practicable after such date.

(B) **LUMP-SUM PAYMENTS OF PAST-DUE BENEFITS.**—Not later than 180 days after the date of enactment of this Act, the corporation, in consultation with the Secretary of the Treasury and the Secretary of Labor, shall make a lump-sum payment to each eligible participant or beneficiary whose guaranteed benefits are recalculated under subparagraph (A) in an amount equal to—

(i) in the case of an eligible participant, the excess of—

(I) the total of the full vested plan benefits of the participant for all months for which such guaranteed benefits were paid prior to such recalculation, over

(II) the sum of any applicable payments made to the eligible participant; and

(ii) in the case of an eligible beneficiary, the sum of—

(I) the amount that would be determined under clause (i) with respect to the participant of which the eligible beneficiary is a beneficiary if such participant were still in pay status; plus

(II) the excess of—

(aa) the total of the full vested plan benefits of the eligible beneficiary for all months for which such guaranteed benefits were paid prior to such recalculation, over

(bb) the sum of any applicable payments made to the eligible beneficiary.

Notwithstanding the previous sentence, the corporation shall increase each lump-sum payment made under this subparagraph to account for foregone interest in an amount determined by the corporation designed to reflect a 6 percent annual interest rate on each past-due amount attributable to the underpayment of guaranteed benefits for each month prior to such recalculation.

(C) **ELIGIBLE PARTICIPANTS AND BENEFICIARIES.**—

(i) **IN GENERAL.**—For purposes of this section, an eligible participant or beneficiary is a participant or beneficiary who—

(I) as of the date of the enactment of this Act, is in pay status under a covered plan or is eligible for future payments under such plan;

(II) has received or will receive applicable payments in connection with such plan (within the meaning of clause (ii)) that does not exceed the full vested plan benefits of such participant or beneficiary; and

(III) is not covered by the 1999 agreements between General Motors and various unions providing a top-up benefit to certain hourly employees who were transferred from the General Motors Hourly-Rate Employees Pension Plan to the Delphi Hourly-Rate Employees Pension Plan.

(ii) **APPLICABLE PAYMENTS.**—For purposes of this paragraph, applicable payments to a participant or beneficiary in connection with a plan consist of the following:

(I) Payments under the plan equal to the normal benefit guarantee of the participant or beneficiary.

(II) Payments to the participant or beneficiary made pursuant to section 4022(c) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1322(c)) or otherwise received from the corporation in connection with the termination of the plan.

(3) **DEFINITIONS.**—For purposes of this subsection—

(A) **FULL VESTED PLAN BENEFIT.**—The term “full vested plan benefit” means the amount of monthly benefits that would be guaranteed under section 4022 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1322) as of the date of plan termination with respect to an eligible participant or beneficiary if such section were applied without regard to the phase-in limit under subsection (b)(1) of such section and the