grounds for inadmissibility and removal, to ensure expeditious construction of the San Diego border fence, and for other purposes.

AMENDMENT NO. 341
At the request of Mr. DeWINE, the names of the Senator from Massachusetts (Mr. KENNEDY), the Senator from New Jersey (Mr. LAUTENBERG) and the Senator from Colorado (Mr. SALAZAR) were added as cosponsors of amendment No. 341 intended to be proposed to H.R. 1268, making emergency supplemental appropriations for the fiscal year ending September 30, 2005, to establish and rapidly implement regulations for State driver’s license and identification document security standards, to prevent terrorists from abusing the asylum laws of the United States, to unify terrorism-related grounds for inadmissibility and removal, to ensure expeditious construction of the San Diego border fence, and for other purposes.

AMENDMENT NO. 342
At the request of Mr. DeWINE, the names of the Senator from Tennessee (Mr. ALEXANDER), the Senator from Illinois (Mr. DURBIN), the Senator from Oregon (Mr. SMITH), the Senator from Pennsylvania (Mr. SPECTER), the Senator from New Jersey (Mr. LAUTENBERG) and the Senator from Massachusetts (Mr. KENNEDY) were added as cosponsors of amendment No. 342 intended to be proposed to H.R. 1268, making emergency supplemental appropriations for the fiscal year ending September 30, 2005, to establish and rapidly implement regulations for State driver’s license and identification document security standards, to prevent terrorists from abusing the asylum laws of the United States, to unify terrorism-related grounds for inadmissibility and removal, to ensure expeditious construction of the San Diego border fence, and for other purposes.

AMENDMENT NO. 356
At the request of Mr. DURBIN, the names of the Senator from Massachusetts (Mr. KERRY), the Senator from Louisiana (Ms. LANDRIEU), the Senator from Maryland (Mr. SARBANES), the Senator from Vermont (Mr. LEAHY), the Senator from Arkansas (Mrs. LINCOLN), the Senator from New Jersey (Mr. LAUTENBERG) and the Senator from Colorado (Mr. SALAZAR) were added as cosponsors of amendment No. 356 proposed to H.R. 1268, making emergency supplemental appropriations for the fiscal year ending September 30, 2005, to establish and rapidly implement regulations for State driver’s license and identification document security standards, to prevent terrorists from abusing the asylum laws of the United States, to unify terrorism-related grounds for inadmissibility and removal, to ensure expeditious construction of the San Diego border fence, and for other purposes.

At the request of Mr. OBAMA, his name was added as a cosponsor of amendment No. 356 proposed to H.R. 1268, supra.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS
By Ms. SNOWE:
S. 769. A bill to enhance compliance assistance for small businesses; to the Committee on Small Business and Entrepreneurship.
Ms. SNOWE. Mr. President, as Chair of the Senate Committee on Small Business and Entrepreneurship, regulatory fairness remains one of my top priorities. In 1996, I was pleased to support, along with all of my colleagues, the Small Business Regulatory Enforcement Fairness Act, SBREFA, which made the Regulatory Flexibility Act more effective in curtailing the impact of regulations on small businesses. One of the most important provisions of SBREFA compels agencies to produce compliance assistance materials to help small businesses satisfy the requirements of agency regulations. Unfortunately, over the years, agencies have failed to achieve this requirement. Compliance with small businesses have been forced to figure out on their own how to comply with these regulations. This makes compliance that much more difficult to achieve, and therefore reduces the effectiveness of the regulatory enforcement.
The Government Accountability Office, GAO, found that agencies have ignored this requirement or failed miserably in their attempts to satisfy it. The GAO also found that SBREFA’s language is unclear in some places about what is actually required. That is why today, I am introducing the Small Business Compliance Assistance Enhancement Act of 2005, to close those loopholes, and to make it clear that we are serious when we first told agencies, and that we want them to produce quality compliance assistance materials to help small businesses understand how to deal with regulations.
My bill is drawn directly from the GAO recommendations and is intended only to clarify an already existing requirement—not to add anything new. Similarly, the compliance guides that the agencies will produce will be suggestions about how to satisfy a regulation’s requirements, and will not impose further requirements or additional enforcement measures. Nor does this bill, in any way, interfere or undercut agencies’ ability to enforce their regulations to the full extent they currently enjoy. Bad actors must be brought to justice, but if the only trigger for compliance is the threat of enforcement, then agencies will never achieve the goals at which their regulations are directed.
The key to helping small businesses comply with these regulations is to provide guidance on what is necessary and how they will be able to tell when they have met their obligations. Too often, small businesses do not maintain the staff, or possess the resources to answer these questions. This is a disadvantage when compared to larger businesses, and reduces the effectiveness of the agency’s regulations. The SBA’s Office of Advocacy has determined that regulatory compliance assistance for small businesses with less than 20 employees almost $7,000 per employee, compared to almost $4,500 for companies with more than 500 employees. If an agency can not describe how to comply with its regulation, how can we expect a small business to figure it out? This is the reason the requirement to provide compliance assistance was originally included in SBREFA. That reason is as valid today as it was in 1996.
Specifically, my bill would do the following:
Clarity how a guide shall be designated: Section 212 of SBREFA currently requires that agencies “designate” the publications prepared under the section as Small Entity Compliance guides. However, the form in which those designations should occur is not clear. Consistent use of the phrase “Small Entity Compliance Guide” in the title could make it easier for small entities to identify which guides that the agencies develop. This would also aid in using on line searches—a technology that was not widely used when SBREFA was passed. Thus, agencies would be directed to publish guides entitled “Small Entity Compliance Guide.”
Clarity how a guide shall be published: Section 212 currently states agencies “shall publish” the guides, but does not indicate where or how they should be published. At least one agency has published the guides as part of the preamble to the subject rule, thereby requiring affected small entities to read the Federal Register to obtain the guides. Agencies would be directed to make their compliance guides available through their websites in an easily accessible way. In addition, agencies would be directed to forward their compliance guides to known industry contacts such as small businesses or associations with small business members that will be affected by the regulation.
Clarity when a guide shall be published: Section 212 does not indicate when the compliance guides should be published. Therefore, if an agency is required to produce a compliance guide, it can claim that it has not violated the publishing requirement because there is no clear deadline. Agencies would be instructed to publish the compliance guides simultaneously with, or as soon as possible after, the final rule is published, provided that the guides must be published no later than the effective date of the rule’s compliance requirements.
Clarity: The term “compliance requirements” shall be clarified. At a minimum, compliance requirements must identify what small
businesses must do to satisfy the requirements and how they will know that they have met these requirements. This should include a description of the procedures a small business might use to meet the requirements. For example, this is the case with many OSHA and EPA regulations. If this procedure is a small business was able to satisfy the requirements through a different approach.

It is time we get serious about ensuring that small businesses have the assistance they need to deal with the maze of Federal regulations we expect them to handle on a daily basis. The Small Business Compliance Assistance Enhancement Act of 2005 will make a significant contribution to that effort.

I am confident this bill will have the following positive effects:

(1) Compliance guide. —For each rule or group of related rules for which an agency is required to prepare a final regulatory flexibility analysis under section 606(b) of title 5, United States Code, the agency shall publish 1 or more guides to assist small entities in complying with the rule and shall entitle such publications “small entity compliance guides”. (2) Publication date. —An agency shall publish each guide (including the posting and distribution of the guide as described under paragraph (2))—

(A) on the same date as the date of publication of the final rule (or as soon as possible after that date); and

(B) not later than the date on which the requirements of that rule become effective.

(3) Compliance actions. —(a) In general. — Each guide shall explain the actions a small entity is required to take to comply with a rule. (b) Explanation. — The explanation under subparagraph (a)—

(i) shall be suggestions to assist small entities to meet the requirements of a rule, to enable a small entity to know when such requirements are met; and

(ii) if determined appropriate by the agency, may include a description of possible procedures, such as conducting tests, that may assist a small entity in meeting such requirements.

(4) Procedures. — Procedures described under subparagraph (B)(ii)—

(i) shall be suggestions to assist small entities; and

(ii) shall not be additional requirements relating to the rule.

(5) Agency preparation of guides. — The agency shall, in its sole discretion, taking into account the subject matter of the rule and the language of relevant statutes, ensure that the guide is written using sufficiently plain language to be understood by affected small entities. Agencies may prepare separate guides covering groups or classes of similarly affected small entities and may cooperate with other Federal agencies to develop and distribute such guides. An agency may prepare guides and apply this section with respect to a rule or a group of related rules.

(6) Reporting. — Not later than 1 year after the date of enactment of the Small Business Compliance Assistance Enhancement Act of 2005, and annually thereafter, the head of each agency shall submit a report to the Committee on Small Business and Entrepreneurship of the Senate and the Committee on Small Business of the House of Representatives describing the status of the agency’s compliance with paragraphs (1) through (5).

(b) Technical and Conforming Amendment. — Section 211(3) of the Small Business Regulatory Enforcement Fairness Act of 1996 (5 U.S.C. 601 note) is amended by striking subsection (a) and inserting the following:

(A) Compliance guide. — For each rule or group of related rules for which an agency is required to prepare a final regulatory flexibility analysis under section 606(b) of title 5, United States Code, the agency shall publish 1 or more guides to assist small entities in complying with the rule and shall entitle such publications “small entity compliance guides”.

(b) Publication date. — An agency shall publish each guide (including the posting and distribution of the guide as described under paragraph (2))—

(A) on the same date as the date of publication of the final rule (or as soon as possible after that date); and

(B) not later than the date on which the requirements of that rule become effective.

(1) Agency preparation of guides. — The agency shall, in its sole discretion, taking into account the subject matter of the rule and the language of relevant statutes, ensure that the guide is written using sufficiently plain language to be understood by affected small entities. Agencies may prepare separate guides covering groups or classes of similarly affected small entities and may cooperate with other Federal agencies to develop and distribute such guides. An agency may prepare guides and apply this section with respect to a rule or a group of related rules.

(2) Reporting. — Not later than 1 year after the date of enactment of the Small Business Compliance Assistance Enhancement Act of 2005, and annually thereafter, the head of each agency shall submit a report to the Committee on Small Business and Entrepreneurship of the Senate and the Committee on Small Business of the House of Representatives describing the status of the agency’s compliance with paragraphs (1) through (5).
ballast to maintain trim and stability. Aquatic invaders such as the zebra mussel and round goby were introduced into the Great Lakes when ships, often from nations, pulled into port and discharged their ballast water. In addition to ballast water, aquatic invaders can also attach themselves to ships’ hulls and anchor chains.

Because of the impact that the zebra mussel had in the Great Lakes, Congress passed legislation in 1990 and 1996 that has reduced, but not eliminated, the threat of new invasions by requiring ballast water management for ships entering the Great Lakes. Today, there is a mandatory ballast water management program in the Great Lakes, and the Coast Guard is in the rule-making process to turn the voluntary ballast water exchange reporting requirement into a mandatory ballast water exchange program for all of our coasts.

The current law requires that ships entering the Great Lakes must exchange their ballast water, seal their ballast tanks or use alternative treatment that is “as effective as ballast water exchange.” Unfortunately, alternative treatments have not been fully developed and widely tested on ships because technologies do not know what standard they are trying to achieve. This obstacle is serious because ultimately, only on-board ballast water treatment will adequately reduce the threat of new aquatic nuisance species being introduced through ballast water.

Our bill addresses this problem. First, this bill establishes a deadline for the Coast Guard and EPA to establish a standard for ballast water management and requires that the standard reduce the number of plankton in the ballast water by 99 percent or the best performance that technology can provide. This way, technology vendors and the maritime industry know what they are trying to achieve, and when they will be expected to achieve it. After 2011, all ships that enter any U.S. port after operating outside the Exclusive Economic Zone of 200 miles will be required to use a ballast water treatment technology that meets this standard.

I understand that ballast water technologies are being researched, and some are currently being tested on-board ships. The range of technologies include ultraviolet lights, filters, chemicals, deoxygenation, ozone, and several others. Each of these technologies has a different price tag attached to it. It is not my intention to overburden the maritime industry with an expensive requirement to install technology. In fact, the legislation states that the final ballast water technology standard must be based on the best performing technology that is economically achievable. That means that the Coast Guard must consider what technology is available, and if there is none economically achievable technology available to a class of vessels, then the standard will not require ballast tech-

ology for that class of vessels, subject to review every three years. I do not believe this will be the case, however, because the approach of this bill creates a clear incentive for treatment vendors to develop affordable equipment for the market. Technologies are always evolving, and we hope that affordable technology will become available that completely eliminates the risk of new introductions. Therefore, it is important that the Coast Guard regular review and revise the standard to reflect what the best technology currently available is and whether it is economically achievable.

There are other important provisions of the bill that also address prevention. For instance, the bill encourages the Coast Guard to consult with Canada, Mexico, and other countries in developing guidelines to prevent the introduction and spread of aquatic nuisance species. The Aquatic Nuisance Species Act risk management approach, conducting a pathway analysis to identify other high risk pathways for introduction of nuisance species and implement management strategies to reduce those introductions. And this legislation, for the first time, establishes a process to screen live organisms entering the country for the first time for non-research purposes. Organisms believed to be invasive would be imported based on conditions that prevent them from becoming a nuisance. Such a screening process might have prevented such species as the Snakehead, which has established itself in the Potomac River here in the DC area, from being imported.

The third title of this bill addresses early detection of new invasions and the rapid response to invasions as well as the control of aquatic nuisance species that do establish themselves. If fully funded, this bill will provide a rapid approach to implementing emergency strategies when outbreaks occur. The bill requires the Army Corps of Engineers to construct and operate the Chicago Ship and Sanitary Canal project which includes the construction of a second dispersal barrier to keep species like the Asian carp from migrating up the Mississippi through the Canal into the Great Lakes. Equally important, this barrier will prevent the migration of invasive species in the Great Lakes from proceeding into the system.

Lastly, the bill authorizes additional research which will identify threats and the tools to address those threats. Though invasive species threaten the entire Nation’s aquatic ecosystem, I am particularly concerned with the damage that invasive species have done to the Great Lakes. There are now roughly 180 invasive species in the Great Lakes, and it is estimated that a new species is introduced every 8 months. I am concerned about the disruptions in the food chain, which is now causing the decline of certain fish. Invasive species are believe to be the cause of a new dead zone in Lake Erie.

This bill addresses the “NOBOB” or No Ballast on Board problem which is when ships report having no ballast water on board. However, a layer of sediment and small bit of water that cannot be pumped out is still in the ballast tanks. So when water is taken on and then discharged all within the Great Lakes, a new species that was still living in that small bit of sediment and water may be introduced. By requiring technology to be installed, this bill addresses a very serious issue in the Great Lakes.

In all, the bill would cost between $160 million and $170 million each year. This is a lot of money, but it is a critical investment. As those of us from the Great Lakes know, the economic damage that invasive species can cause is much greater. However, compared to the annual cost of invasive species, the cost of this bill is trivial. I urge my colleagues to cosponsor this legislation and work to move the bill swiftly through the Senate.

Ms. COLLINS. Mr. President, from Pickereul Pond to Lake Auburn, from Lake Erie to Lake Champlain, the entire nation is under attack. Aquatic invasive species threaten our drinking water systems, recreation, wildlife habitat, lakefront real estate, and fisheries. Plants, such as Variable Leaf Milfoil, are crowding out native species. Invasive Asian shore crabs are taking over Southern New England’s tidal pools and have advanced well into Maine—potentially detriments of Maine’s lobster and clam industries.

I rise today to join Senator LEVY in introducing legislation to address this problem. The National Aquatic Invasive Species Act of 2005 would create the most comprehensive national program to address the threat of alien species that invade our shores. The stakes are high when invasive species are unintentionally introduced into our Nation’s waters. They endanger ecosystems, reduce biodiversity, and threaten native species. They disrupt people’s lives and livelihoods by lowering property values, impairing commercial fishing and aquaculture, degrading recreational experiences, and damaging public water supplies. For instance, European Green Crabs swarmed the Maine coast and literally ate the bottom out of Maine’s soft-shell clam industry by the 1980s. Many clam diggers were forced to go after other fisheries or find new vocations. Variable Leaf Milfoil, are crowding out native species. Invasive Asian shore crabs are taking over Southern New England’s tidal pools and have advanced well into Maine—potentially detriments of Maine’s lobster and clam industries.

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to stop European green crabs from tak-
ing hold on the East Coast, but we still have the opportunity to prevent many other species from taking hold in Maine and the United States.

Senator LEVIN and I introduced an earlier version of this legislation in March of 2003. Just a few months earlier, one of North America’s most aggres-
sive invasive species hydrilla—was found in Maine for the first time. This stubborn and fast-growing aquatic plant was taken out in Pickerel Pond in the Town of Limerick, ME, and threatened recreational use for swimmers and boaters. At the time, we warned that unless Congress acted, more and more invasive species would establish a foothold in Maine and across the country.

Unfortunately, Congress failed to act on our legislation and new invasions have continued. In December, for the first time, the Maine Department of Environmental Protection detected Eurasian Milfoil in the State. This was the last of the lower 48 States to be free of this stubborn and fast-growing invasive plant that degrades water quality by displacing native plants, fish and other aquatic species. The plant can reach up to 20 feet high that cause fouling problems for swimmers and boaters. In total, there are 24 documented cases of aquat-
ic invasive species infesting Maine’s lakes and ponds.

When considering the impact of these invasive species, it is important to note the tremendous value of our lakes and ponds. While their contribution to our quality of life is priceless, their value to our economy is more measure-
able. Maine’s Great Ponds generate nearly 13 million recreational user days each year, lead to more than $1.2 billion in annual income for Maine residents, and support more than 50,000 jobs.

With so much at stake, Mainers are taking action to stop the spread of invasive species into our State’s waters. The State of Maine has made it illegal to sell, posses, cultivate, import or introduce eleven invasive aquatic plants. Boaters participating in the Maine Lake and River Protection Sticker program are providing needed funding to aid efforts to prevent, detect and manage aquatic invasive plants.

Volunteers are participating in the Court Service protection programs to keep aquatic invasive plants out of Maine lakes. Before launch or after re-
moval, inspectors ask boaters for per-
mission to inspect the boat, trailer or other equipment for plants. More than 300 trained inspectors conducted up-
wards of 30,000 courtesy boat inspections at 65 lakes in the 2004 boating season.

While I am proud of the actions that Maine and many other States are tak-
ing to protect against invasive species, all too often their efforts have not been enough. As with national security, pro-
tecting the integrity of our lakes, streams, and coastlines from invading species cannot be accomplished by indi-
vidual States alone. We need a uni-
form, nationwide approach to deal ef-
effectively with invasive species. The Na-
tional Aquatic Invasive Species Act of 2005 will help my State and States throughout the Nation detect, prevent and respond to aquatic invasive spe-
ies.

The National Aquatic Invasive Spe-
cies Act of 2005 would be the most com-
prehensive effort undertaken to ad-
dress the threat of invasive species. By authorizing $383 million over 6 years, this legislation would open nu-
umerous new fronts in our war against invasive species. The bill directs the Coast Guard to develop regulations that will end the easy cruise of invasive species into U.S. waters through the ballast water of interna-
tional ships, and would provide the Coast Guard with $6 million per year to support and implement these regulations.

The bill also would provide $30 mil-
lion per year for a grant program to as-
sist State efforts to prevent the spread of invasive species and provide $12 million per year for the Army Corps of Engineers and Fish and Wildlife Serv-
ience to contain and control invasive spe-
ies. Finally, the Levin-Collins bill would authorize $30 million annually for research, education, and outreach.

Mr. President, the most effective means of stopping invading species is to attack them before they attack us. We need an early alert, rapid response system to combat invading species before they have a chance to take hold. For the first time, this bill would es-
ablish a national monitoring network to detect newly introduced species, while providing $25 million to the Sec-
etary of the Interior to create a rapid response fund to help States and re-

gions respond quickly once invasive species have been detected. This bill is our best effort at preventing the next wave of invasive species from taking hold and decimating industries and de-
stroying waterways in Maine and throughout the country.

One of the leading pathways for the intro-
duction of aquatic organisms to U.S. waters from abroad is through transoceanic vessels. Commercial ves-
sels fill and release ballast tanks with seawater as a means of stabilization. The ballast water contains live orga-

nisms from plankton to adult fish that are transported and released through this pathway. A Federal judge ruled that the Government can no longer allow ships to dump, without a permit from the Environmental Pro-
tection Agency, any ballast water con-
taining nano-sized plastic that could harm marine ecosystems. The court case and subsequent decision indicates that there are problems with our existing systems to control ballast water dis-
charge and signals a need to address invasive hitchhikers that travel to our shores aboard ships. This legislation would establish a framework to pre-
vent the introduction of aquatic invasive species by ships.

The National Aquatic Invasive Spe-
cies Act of 2005 offers a strong frame-
work to combat aquatic invasive spe-
cies. I call on my colleagues to help us enact this legislation in order to pro-
tect our waters, ecosystems, and indus-
tries from destructive invasive species—before it’s too late.

By Mr. CORZINE:

S. 733. A bill to ensure the safe and secure transportation by rail of ex-
tremely hazardous materials; to the Committee on Commerce, Science, and Transportation.

Mr. CORZINE. Mr. President, today I am introducing legislation, the Ex-

tremely Hazardous Materials Rail Transportation Act of 2005, to ensure the safety and security of toxic chemi-
cals that are transported across our na-
tion’s 170,000 mile rail network.

On January 6, 2005, a freight car car-
ying toxic chlorine gas derailed in South Carolina. The derailment caused a rupture that released a deadly gas cloud over the nearby community of Graniteville. As a result of this acci-
dent, nine people died and 318 needed medical attention. Many of those need-
ing medical attention were first responders who arrived at the scene of the accident unaware that a tank car containing chlorine gas had ruptured. As one responder described it, “I took a breath. That stuff grabbed me. It gagged me and brought me down to my knees. I talked to God and said, ‘I am not dying here.’” In the aftermath of the chlorine release, more than 5,000 area residents needed to be evacuated from their homes.

The Graniteville accident was the deadliest accident involving the trans-
port of chlorine. But it was not the first. Since the use of rail for chlorine transport began in 1924, there had been four fatal accidents involving the re-
lease of chlorine, according to the Chlorine Institute. Thirteen people have died. In addition, the National Transportation Safety Board has inves-
tigated 14 derailments from 1995 to 2004 that caused the release of hazardous chemicals, including chlorine. In those instances, four people died and 5,517 were injured.

The Graniteville accident exposes fundamental failings in the transport of hazardous materials on America’s rail system. These failings include a lack of coordination at the federal level; lack of sufficient training for transporters and emer-
gency responders; lack of sufficient no-
tification to the communities that haz-
ardous material train run through and a lack of coordination at the federal level between the many agencies that are involved in rail transport of haz-
ardous materials.

Because of these failings, our Na-
tion’s freight rail infrastructure re-
mains vulnerable to the release of haz-
ardous materials either by accident or due to deliberate attack. The “Ex-

tremely Hazardous Material Rail Transportation Act addresses these
the Secretary of Homeland Security under
igated as area of concern communities by
ardous materials through communities des-
ity police agencies) and first responders of
law enforcement authorities (including, if
ifying appropriate Federal, State, and local
munities through or near which the transpor-
 by rail of extremely hazardous mate-
erials pose a serious threat to public health and safety. In making such determination,
the Secretary shall consider—
(i) the severity of harm that could be
caused in a community by the release of the
transported extremely hazardous materials;
(ii) the proximity of a community to major
population centers;
(iii) the threat posed by such transporta-
tion to national security, including the
security and safety of Federal and State gov-
ernment offices;
(iv) the vulnerability of a community to acts of terrorism;
(v) the threat posed by such transportation
to critical infrastructure;
(vi) the characteristics of particular extremely hazardous materials that pose a
serious threat to the public health and safety;
and
(vii) such other safety or security factors
that the Secretary determines appropriate to
consider.
(2) CONSIDERATION OF ALTERNATE ROUTES.—
The Secretary of Homeland Security shall
conduct a study to consider the possibility of reducing,
through the use of alternate routes involving lower security risks, the security
risks posed by the transportation by rail of extremely hazardous materials through or
near communities designated as area of con-
cern communities under paragraph (1), ex-
cept in the case of emergencies or where
such alternatives do not exist or are prohibi-
tively expensive.
SEC. 2. COORDINATION OF PRECAUTIONS AND
RESPONSE EFFORTS RELATED TO THE TRANSPORTATION BY RAIL OF EXTREMELY HAZARDOUS MATE-
RIALS.
(a) REGULATIONS.—
(1) REQUIREMENT FOR REGULATIONS.—Not
later than 180 days after the date of the en-
actment of this Act, the Secretary of Home-
land Security shall, in consultation with
the Secretary of Transportation and the heads of
other Federal, State, and local agencies, pre-
scribe regulations for the coordination of ef-
forts of Federal, State, and local agencies,
and local agencies aimed at preventing terrorists acts and re-
spending to emergencies that may occur
in connection with the transportation by rail of extremely hazardous materials.
(2) CONTENT.—
(A) IN GENERAL.—The regulations required
under paragraph (1) shall—
(i) establish standards for the training of individuals described in subpara-
graph (B) on safety precautions and best practices for responding to emergencies oc-
curring in connection with the transportation by rail of extremely hazardous mate-
rials, including incidents involving acts of terrorism;
and
(ii) establish a coordinated system for no-
tifying appropriate Federal, State, and local
law enforcement authorities (including, if
applicable, transit, railroad, or port author-
ity police agencies) and first responders of
the transportation by rail of extremely haz-
rarious materials through communities des-
ignated as area of concern communities by
the Secretary of Homeland Security under
subsection (b)(1).
(B) INDIVIDUALS COVERED BY TRAINING.—
The individuals described in subparagraph
(A)(i) are first responders, law enforce-
ment personnel, and individuals who transport,
load, unload, or are otherwise involved in the
transportation by rail of extremely haz-
rarious materials or who are responsible for
the repair of related equipment and facilities
in the event of an emergency, including an incident involving
an incident involving
(b) AREA OF CONCERN COMMUNITIES.—
(1) DESIGNATION OF AREA OF CONCERN
COMMUNITIES.—
(A) IN GENERAL.—In prescribing regulations
under subsection (a), the Secretary of Home-
land Security shall compile a list of area of
concern communities.
(B) CONSIDERATION OF AREA OF CONCERN
COMMUNITIES.—
(i) the severity of harm that could be
caused in a community by the release of the
transported extremely hazardous materials;
(ii) the proximity of a community to major
population centers;
(iii) the threat posed by such transporta-
tion to national security, including the
security and safety of Federal and State gov-
ernment offices;
(iv) the vulnerability of a community to acts of terrorism;
(v) the threat posed by such transportation
to critical infrastructure;
(vi) the characteristics of particular extremely hazardous materials that pose a
serious threat to the public health and safety;
and
(vii) such other safety or security factors
that the Secretary determines appropriate to
consider.
(2) CONSIDERATION OF ALTERNATE ROUTES.—
The Secretary of Homeland Security shall
conduct a study to consider the possibility of reducing,
through the use of alternate routes involving lower security risks, the security
risks posed by the transportation by rail of extremely hazardous materials through or
near communities designated as area of con-
cern communities under paragraph (1), ex-
cept in the case of emergencies or where
such alternatives do not exist or are prohibi-
tively expensive.
SEC. 3. PRESSURIZED RAILROAD CARS.
(a) NEW STANDARD PROVISIONS.—
(1) REQUIREMENT FOR STANDARDS.—Not
later than 180 days after the date of the en-
actment of this Act, the Secretary of Home-
land Security shall, in consultation with
the Secretary of Transportation and the heads of
other relevant Federal agencies, prescribe by
regulation standards for ensuring the safety and
physical integrity of pressurized tank cars
that are used in the transportation by rail of extremely hazardous materials.
(2) CONSIDERATION OF SPECIFIC RISKS.—In
prescribing regulations under paragraph (1), the Secretary of Homeland Security shall
consider the risks posed to such pressurized tank cars by acts of terrorism, accidents,
which may contain a classified annex.
(g) REPORT ON IMPACT RESISTANCE.—
(1) IN GENERAL.—Not later than 180 days
after the date of the enactment of this Act,
the Secretary of Homeland Security shall, in consultation with the Secretary of Transpor-
tation and the heads of other relevant Fed-
eral agencies, submit to the appropriate con-
gressional committees a report on the safety and security of pressurized tank
 cars that are used in the transportation by rail of extremely hazardous materials, in-
cluding with respect to the risks considered
under subsection (a), the Secretary of Home-
land Security shall
in consultation with the Appropriate congressional committees a report on the safety and security of the transpor-
tation by rail of extremely hazardous mate-
rials, including the threat posed to the secu-
rities of such transportation by acts of ter-
rorism.
(b) CONTENT.—The report required under
subsection (a) shall take a form that does not compromise national security—
(1) information specifying—
(A) the Federal and State agencies that are responsible for the oversight of the transpor-
tation by rail of extremely hazardous mate-
rials; and
(B) the particular authorities and respon-
sibilities of the heads of each such agency;
(2) an assessment of the operational risks associated with the transportation by rail of extremely hazardous materials, with consid-
eration given to the existing security of the railroad infrastructure in the United
States, including railroad bridges and rail
switching areas;
(3) an assessment of the vulnerability of railroad cars to acts of terrorism while being
used to transport extremely hazardous mate-
rials;
(4) an assessment of the ability of individ-
uals who transport, load, unload, or are oth-
erwise involved in the transportation by rail of extremely hazardous materials or who are responsible for the repair of related equip-
ment and facilities in the event of an emer-
gency, including an incident involving ter-
rorism, to respond to such incidents;
(5) a description of the study conducted under section 202(b), including the conclu-
sions reached by the Secretary of Homeland Security as a result of such study and any
recommendations of the Secretary for reduc-
ing, through the use of alternate routes in-
volving lower security risks, the security
risks posed by the transportation by rail of extremely hazardous materials through or
near areas designated as area of concern
communities;
(6) other recommendations for improving the safety and security of the transportation by
rail of extremely hazardous materials; and
(7) an analysis of the anticipated economic impact and effect on interstate commerce of
the regulations prescribed under this Act.
(c) FORM.—The report required under
subsection (a) shall be in unclassified form, but
may contain a classified annex.
SEC. 4. REPORT ON EXTREMELY HAZARDOUS MA-
TERIALS TRANSPORT SAFETY.
(a) REQUIREMENT FOR REPORT.—Not
later than 180 days after the date of the enactment
of this Act, the Secretary of Homeland Secu-
riety shall, in consultation with the Sec-
retary of Transportation, submit to the ap-
propriate congressional committees a report on the safety and security of the transpor-
tation by rail of extremely hazardous mate-
rials, including the threat posed to the secu-
rities of such transportation by acts of ter-
rorism.
(b) CONTENT.—The report required under
subsection (a) shall take a form that does not compromise national security—
(1) information specifying—
(A) the Federal and State agencies that are responsible for the oversight of the transpor-
tation by rail of extremely hazardous mate-
rials; and
(B) the particular authorities and respon-
sibilities of the heads of each such agency;
(2) an assessment of the operational risks associated with the transportation by rail of extremely hazardous materials, with consid-
eration given to the existing security of the railroad infrastructure in the United
States, including railroad bridges and rail
switching areas;
in this section shall be deemed to diminish the rights, privileges, or remedies of any person under any Federal or State law, or under any collective bargaining agreement.

SEC. 6. CIVIL PENALTIES.

Not later than 180 days after the date of the enactment of this Act, the Secretary of Homeland Security shall prescribe regulations providing for the imposition of civil penalties for violations of—

(1) regulations prescribed under this Act; and

(2) the prohibition against discriminatory treatment under section 5(a).

SEC. 7. NO FEDERAL PREEMPTION.

Nothing in this Act shall be construed as preemping any State law, except that no such law may relieve any person of a requirement otherwise applicable under this Act.

SEC. 8. DEFINITIONS.

In this Act:

(1) EXTREMELY HAZARDOUS MATERIAL.—The term "extremely hazardous material" means—

(A) a material that is toxic by inhalation;

(B) a material that is extremely flammable;

(C) a material that is highly explosive;

(D) high-level radioactive waste; and

(E) any other material designated by the Secretary of Homeland Security as being extremely hazardous.

(2) APPROPRIATE CONGRESSIONAL COMMITTEES.—The term "appropriate congressional committees" means—

(A) the Committee on Homeland Security and Governmental Affairs and the Committee on Commerce, Science, and Transportation of the Senate; and

(B) the Committee on Homeland Security and the Committee on Transportation and Infrastructure of the House of Representatives.

By Mr. BUNNING:

S. 774. A bill to amend the Internal Revenue Code of 1986 to repeal the 1993 income tax increase on Social Security benefits; to the Committee on Finance.

Mr. BUNNING. Mr. President, today, I am introducing the Social Security Benefits Tax Relief Act of 2005, which repeals the 1993 income tax increase on Social Security benefits that went into effect in 1994.

When Social Security was created, beneficiaries did not pay federal income tax on their benefits. However, in 1993, Congress passed legislation requiring that 50 percent of Social Security benefits be taxed for seniors whose incomes were above $25,000 for an individual and $32,000 for a couple. This additional revenue was credited back to the Social Security trust funds.

In 1993, Congress and President Clinton expanded this tax. A provision was passed as part of a larger bill requiring that 85 percent of a senior's Social Security benefit be taxed if their income was above $34,000 for an individual and $44,000 for a couple. This additional money is credited to the Medicare program.

I was in Congress in 1993, and fought against this provision. This is an unfair tax on our senior citizens who worked year after year paying into Social Security, only to be taxed on their benefits once they retired.

My bill, the Social Security Benefits Tax Relief Act, would repeal the 1993 tax increase on benefits and would replace the money that has been going to the Medicare program with general funds. This legislation is identical to the legislation I introduced in the 108th Congress.

Recently during debate on the Budget Resolution, I introduced an amendment that provids to the Senate Committee with the tax cuts to finally repeal the 1993 tax increase on Social Security benefits. My amendment passed by a vote of 55 yeas to 45 nays. The legislation I am introducing today provides the legislative blueprint for repealing this unfair tax.

The 1993 tax was unfair when it was signed into law, and it is unfair today. I hope my Senate colleagues can support this legislation to remove this burdensome tax on our seniors.

By Mr. INHOFE (for himself and Mr. COBURN):

S. 775. A bill to designate the facility of the United States Postal Service located at 123 W. 7th Street in Holdenville, OK, as the "Boone Pickens Post Office"; to the Committee on Homeland Security and Governmental Affairs.

Mr. INHOFE. Mr. President, I rise today to proudly introduce legislation to designate the facility of the United States Postal Service located at 123 W. 7th Street in Holdenville, OK, as the "Boone Pickens Post Office".

Thomas Boone Pickens, Jr. emulates the Oklahoma spirit of hard work, entrepreneurship and philanthropy. He is an excellent example of the potential to achieve success in our American free enterprise system. I honor, I proudly seek to name the post office in his hometown of Holdenville, OK, where he was born in 1928.

As the son of a landman, Pickens quickly appreciated the business potential of oil exploration. Oklahoma State University awarded Pickens a bachelor of science in 1951. He grew frustrated with the bureaucracy of working for a large company and decided to start his own in 1956. This company became the basis for what would be the Mesa Petroleum Company.

Not only did Pickens lead in the energy industry itself, he possessed the unique ability to recognize and acquire undervalued companies. Repeatedly, markets eventually realized the worth of these companies, and shareholder profits soared.

His innovative thinking and business skills amassed the fortune and wisdom he unselfishly shares with others. Oklahoma State University has benefited from his generous investment in academics and athletics. He is also a dedicated supporter of a wide range of medical research initiatives. He is an energetic advocate for the causes he believes in, devoting his time to serve the nation, Mesa Petroleum Company.

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You must be willing to fire." That is exactly the Oklahoma mentality of leadership, the ability to make tough decisions and stick to them. I encourage my colleagues to join me in support of this legislation as we commemorate an outstanding citizen who had the courage, the willingness, and the ability to make tough decisions and stick to them.

By Mr. JOHNSON (for himself, Mr. THUNE, Mr. DAYTON, Mr. LAUTENBERG, Mr. KENNEDY, and Mr. ROCKEFELLER):

S. 776. A bill to designate certain functions performed at flight service stations of the Federal Aviation Administration as inherently governmental functions, and for other purposes; to the Committee on Commerce, Science, and Transportation.

Mr. JOHNSON. Mr. President, I rise today to introduce legislation to ensure that rural America’s aviation network benefits from the same level of service and safety as America’s busiest airports. Whether moving products and services as part of the global economy, or shepherding sick patients for medical crises, all communities rely on the same basic air infrastructure network. By ensuring that Flight Service Stations remain in rural areas, general aviation pilots will continue to be able to serve regions that may otherwise be neglected.

Flight Service Stations currently provide general aviation pilots with weather briefings, temporary flight restrictions, emergency information, and aid in search and rescue situations. Flight Service Station Specialists use their expertise of regional weather, landscape, and flight conditions to ensure pilots reach their destinations safely. Their work has kept general aviation running smoothly and has literally saved lives.

On February 1, 2005, the Federal Aviation Safety Administration announced that operations conducted by Flight Service Stations would be performed by a private contractor. Under the Administration’s proposal, the contractor will eliminate 38 of the 58 stations across the country. Work currently conducted by these stations will then be done by employees located in the remaining 20 stations.

The Federal Aviation Administration’s proposal would lead to decreased safety for pilots of small planes because they will no longer be talking to personnel familiar with regional weather and topography. The consolidated system will strain service capability because fewer employees will be responsible for a growing system of general air traffic. The proposed plan will be especially harmful to rural areas that more heavily rely upon smaller aircraft.

The Federal Aviation Safety Act would ensure that these facilities can continue to preserve and protect general aviation in the United States. This legislation is supported by a large number of general aviation pilots and others who depend on their regional Flight Service Station. The bill already enjoys significant bipartisan support, and I will continue to work with members of both parties to preserve aviation safety.

I ask unanimous consent that the text of the Federal Aviation Security Act be printed in the RECORD. There being no objection, the bill was ordered to be printed in the RECORD, as follows:

SEC. 1. SHORT TITLE.

This Act may be cited as the "The Federal Aviation Safety Security Act of 2005".

SEC. 2. INHERENTLY GOVERNMENTAL DETERMINATION.

For purposes of section 2(a) of the Federal Inventory Activities Act of 1998 (112 Stat. 2382), the functions performed by air traffic control specialists at flight service stations operated by the Federal Aviation Administration are inherently governmental functions and must be performed by Federal employees.

SEC. 3. ACTIONS VOIDED.

Any action taken pursuant to section 2(a) of the Federal Inventory Activities Act of 1998 (112 Stat. 2382), or any other law or legal authority with respect to functions performed by air traffic control specialists at flight service stations operated by the Federal Aviation Administration is null and void.

By Mr. SARBANES:

S. 777. A bill to designate Catoctin Mountain Park in the State of Maryland as the "Catoctin Mountain National Recreation Area", and for other purposes; to the Committee on Energy and Natural Resources.

Mr. SARBANES. Mr. President, today I am reintroducing legislation to re-designate Catoctin Mountain Park as the Catoctin Mountain National Recreation Area. This measure was unanimously approved by the full Senate during the 108th Congress, but unfortunately, was not considered in the House.

I spoke during the 108th Congress about the need to enact this legislation and I want to underscore some of the key reasons today. Catoctin Mountain Park is a hidden gem in our National Park System. Home to Camp David, the Presidential retreat, it has been aptly described as "America’s most famous unknown park." Comprising nearly 6,000 acres of the eastern reach of the Appalachian Mountains in Maryland, the park is rich in history as well as outdoor recreation opportunities. Visitors can enjoy camping, picnicking, cross-country skiing, fishing, as well as the solitude and beauty of the woodland mountain and streams in the park.

Catoctin Mountain Park had its origins during the Great Depression as the Catoctin Mountain Demonstration Area (RDA) established under the authority of the National Industrial Recovery Act. The Federal Government purchased more than 10,000 acres of mountain land that had been heavily logged and was no longer productive to demonstrate how sub-marginal land could be turned into a productive recreational area and help put people back to work. From 1936 through 1941, hundreds of workers under the Works Progress Administration and later the Civilian Conservation Corps were employed in reforestation activities and in the construction of a number of camps, roads and other facilities, including the camp now known as Camp David, and one of the earliest—if not the oldest—camp for disabled individuals. In November 1936, administrative authority for the Catoctin RDA was transferred to the National Park Service by Executive Order.

In 1942, concern about President Roosevelt’s health and safety led to the selection of Catoctin Mountain, and specifically Camp Hi-Catoctin as the location for the President’s new retreat. Subsequently approximately 5,000 acres of the area was transferred to the State of Maryland, becoming Cunningham Falls State Park in 1954. The remaining 5,770 acres of the Catoctin Recreation Demonstration Area was renamed Catoctin Mountain Park by the Director of the National Park Service in 1954. Unfortunately, the Director failed to include the term “National” in the title and the park today remains outside eleven states in the National Park System—all in the National Capital Region—that do not have this designation.

The proximity of Catoctin Mountain Park, Camp David, and Cunningham Falls State Park, and the differences between national and state park management, has caused longstanding confusion for visitors to the area. Catoctin Mountain Park is continually misidentified by the public as containing lake and beach areas associated with Cunningham Falls State Park, being operated by the State of Maryland, or being closed to the public because of the presence of Camp David. National Park employees spend countless hours explaining, assisting and directing visitors to their desired destinations.

My legislation would help to address this situation and clearly identify this park as a unit of the National Park System by renaming it the Catoctin Mountain National Recreation Area. The Maryland State Highway Administration, perhaps in anticipation of the enactment of this bill, has already changed some of the signs leading to the Park. This bill would make the name change official within the National Park Service and on official National Park Service maps. Moreover, the mission and characteristics of this park—which include the preservation of significant historic resources and important natural areas in locations considered the recreational outdoor refuge for large numbers of people—make this designation appropriate. This measure would not change access requirements.
or current recreational uses occurring within the park. But it would assist the visiting public in distinguishing between the many units of the State and Federal systems. It will also, in my judgment, help promote tourism by enhancing public awareness of the National Park System.

I urge approval of this legislation and ask unanimous consent that the full text of the legislation be printed in the Record.

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

S. 777

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 “Catoctin Mountain National Recreation Area Designation Act.”

SEC. 2. FINDINGS AND PURPOSE.

(a) FINDINGS.—Congress finds that—

(1) the Catoctin Recreation Demonstration Area, in Frederick County, Maryland, was established in 1938; and

(2) the Act of August 25, 1916 (16 U.S.C. 1 et seq.); and

(b) in a manner that protects and enhances the scenic, natural, cultural, historical, and recreational resources of the recreation area.

SEC. 3. DEFINITIONS.

The term—

(1) in general.—The recreation area shall consist of land within the boundary depicted on the map.

(2) AVAILABLE OF MAP.—The map shall be on file and available for public inspection in the appropriate offices of the National Park Service.

(3) ADMINISTRATION.—The Secretary may make minor adjustments in the boundary of the recreation area consistent with section 7(c) of the Land and Water Conservation Fund Act of 1965 (16 U.S.C. 460q-8(c)).

(4) ACQUISITION AUTHORITY.—The Secretary may acquire any land, interest in land, or improvement to land within the boundary of the recreation area, purchased with donated or appropriated funds, or exchange.

(5) ADMINISTRATION.—The Secretary shall administer the recreation area—

(a) in accordance with this Act and the laws generally applicable to units of the National Park System, including—

(A) the Act of August 25, 1916 (16 U.S.C. 1 et seq.); and

(B) the Act of August 21, 1935 (16 U.S.C. 461 et seq.); and

(b) in a manner that protects and enhances the scenic, natural, cultural, historical, and recreational resources of the recreation area.

SEC. 4. CATOCTIN MOUNTAIN NATIONAL RECREATION AREA.

(a) DESIGNATION.—Catoctin Mountain Park in the State of Maryland shall be known and designated as the “Catoctin Mountain National Recreation Area.”

(b) REFERENCES.—Any reference in a law, map, regulation, document, paper, or other record of the United States to Catoctin Mountain Park should in all cases be a reference to the Catoctin Mountain National Recreation Area.

The American people do not think this is right. According to a November 2004 CBS/New York Times poll, 8 out of 10 Americans believe that pharmacists should not be permitted to refuse to dispense birth control pills, including 70 percent of Republicans. To know that contraceptives are a legal and effective way to reduce unintended pregnancies and abortions.

But this challenge is not just about contraceptives. It’s about access to health care. It’s about making decisions based on science and medicine. Tomorrow, pharmacists could refuse to dispense any drug for any medical condition. Access to pharmaceuticals should depend on medical judgments, not personal ideology.

The Pharmacy Consumer Protection Act requires pharmacies that receive Medicare and Medicaid funding to fill all valid prescriptions for FDA-approved drugs and devices without unnecessary delay or interference. That means, if the item is not in stock, the pharmacy should order it according to its standard procedures, or, if the customer prefers, to fill the prescription for another pharmacy or give the prescription back.

There are medical reasons why a pharmacy wouldn’t want to fill prescriptions including problems with dosages, harmful interactions with other drugs, or potential drug abuse. This bill would not interfere with those decisions.

I know some are concerned about those pharmacists who do not want to dispense particular medications because of their personal beliefs, including their religious values. I believe that is between the pharmacist and his or her employer. In this bill, it is the responsibility of the pharmacy, not the pharmacist, to ensure that prescriptions are filled. Pharmacies can accommodate their employees in any manner that they wish as long as customers get their medications without delay, interference, or harassment.

Most of our pharmacies receive reimbursements through Medicaid. When the prescription drug program goes into full effect in January, a growing number will be part of Medicare. If a pharmacy contracts with our Medicaid or Medicare programs, directly or indirectly, they should fulfill their fundamental duty to the patient.

Most pharmacists work hard and do right by their patients every day. They believe in science. They believe that if a doctor writes a valid prescription, it should be filled. But, unfortunately, some have put their personal views over the health of their patients. That is wrong. When people walk into a pharmacy, they should have confidence that they will get the medications they need, when they need them. The Pharmacy Consumer Protection Act of 2005 will help ensure just that.

By Mr. DORGAN (for himself and Mr. LEVIN):

S. 779. A bill to amend the Internal Revenue Code of 1986 to treat controlled foreign corporations established
in tax havens as domestic corporations; to the Committee on Finance.

Mr. DORGAN. Mr. President, today I'm joined by Senator LEVIN of Michigan in introducing legislation that we believe will help the Internal Revenue Service prevent offshore tax haven abuses and ensure that U.S. multinational companies pay the U.S. taxes that they rightfully owe.

Tens of millions of taxpayers will be rushing to file their tax returns in the next few days in order to fulfill their federal tax obligation. It's no wonder that many Americans are frustrated with the current tax system and would gladly welcome substantive efforts to simplify it.

However, this frustration changes to anger when tens of millions of dollars are lost to the U.S. Treasury each year through corporate tax loophole abuse. The bill that I and Senator LEVIN are introducing today is a simple and straightforward way to try to tackle the offshore tax haven problem.

Specifically, our legislation denies tax benefits, namely tax deferral, to U.S. companies that set up controlled foreign corporations in tax-haven countries by treating those subsidiaries as domestic companies for U.S. income tax purposes. This tracks the same general approach embraced and passed by the Congress in other tax legislation designed to curb the problem of corporate inversions.

We have known for many years that some very profitable U.S. multinational businesses are using offshore tax havens to avoid paying their fair share of U.S. taxes. But Congress has really done very little to stop this hemorrhaging of tax revenues. In fact, recent evidence suggests that the tax-haven problem is getting much more widespread and may be draining the U.S. Treasury of tens of billions of dollars every year.

The New York Times got it right when it suggested that "instead of moving headquarters offshore, many companies are simply placing patents or other intangible assets in tax havens... These companies then charge their subsidiaries in higher-tax locales, including the U.S., for the use of these intellectual properties. This allows the companies to take profits in these havens and pay far less in taxes."

How pervasive is the tax-haven subsidiary problem? Last year, the Government Accountability Office (GAO), the investigative arm of Congress, issued a report that Senator LEVIN and I requested that gives some insight to the potential magnitude of this tax avoidance activity. The GAO found that 59 out of the 100 largest publicly-traded federal contractors in 2001—with tens of billions of dollars of federal contracts in 2001—had established hundreds of subsidiaries located in offshore tax havens.

According to the GAO, Exxon-Mobil Corporation, the 21st largest publicly traded federal contractor in 2001, has some 11 tax-haven subsidiaries in the Bahamas. Halliburton Company reportedly has 17 tax-haven subsidiaries, including 13 in the Cayman Islands, a country that has no corporate or personal income tax, as well as 2 in Liechtenstein and 2 in Panama. And the now infamous Enron Corporation had 1,300 different foreign entities, including some 441 located in the Cayman Islands.

More recently, former Joint Committee on Taxation economist Martin Sullivan released a study that looked at the amount of profits that U.S. companies are shifting to offshore tax havens. Sullivan found that multinational companies had moved hundreds of billions of profits to tax havens for years 1999-2002, the latest years for which IRS data is available.

Although Congress passed legislation—specifically exempts a U.S.-controlled foreign subsidiary from its tax rule changes when substantially all of its income is derived from the active conduct of a trade or business within a listed tax-haven country.

In 2002, then-IRS Commissioner Charles Rossotti told Congress that "nothing undermines confidence in the tax system more than the impression that the average honest taxpayer has to pay his or her taxes while more wealthy or unscrupulous taxpayers are allowed to get away with not paying."

Last week, IRS Commissioner Everson echoed similar sentiments at a Senate Transportation-Treasury Appropriations Subcommittee hearing I attended on the IRS's FY 2006 budget request. They are absolutely right. It's grossly unfair to ask our Main Street businesses to operate at a competitive disadvantage to large multinational businesses simply because our tax authorities are unable to grapple with the growing offshore tax avoidance problem. It is outrageous that tens of millions of working families who pay their taxes on time every year are shouldering the tax burden of large profitable U.S. multinational companies that use tax-haven subsidiaries.

I hope that Congress will act promptly to enact legislation to curb these tax-haven subsidiary abuses. I urge my colleagues to cosponsor this bill.