By Mr. REID (for Mrs. CLINTON):
S. 816. A bill to establish the position of Northern Border Coordinator in the Department of Homeland Security; to the Committee on Homeland Security and Governmental Affairs.

By Ms. STABENOW (for herself, Mr. CANTWELL, Mr. COCHRAN, and Mr. BAYH):
S. 817. A bill to amend the Trade Act of 1974 to create a Special Trade Prosecutor to ensure compliance with trade agreements, and for other purposes; to the Committee on Finance.

By Mr. GRASSLEY (for himself, Mr. SALAZAR, Mr. THUNE, Mr. DORGAN, Mr. ENZI, Mr. JOHNSON, Mr. DAYTON, and Mr. HARKIN):
S. 818. A bill to amend the Packers and Stockyards Act, 1921, to make it unlawful for a packer to own, feed, or control livestock intended for slaughter; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. JOHNSON:
S. 819. A bill to authorize the Secretary of the Interior to reallocate costs of the Pactola Dam and Reservoir, South Dakota, to reflect increased demands for municipal, industrial, and fish and wildlife purposes; to the Committee on Energy and Natural Resources.

By Mr. FEINGOLD (for himself and Ms. COLLINS):
S. 820. A bill to promote the development of health-care cooperatives that will help businesses to pool the health care purchasing power of employers, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. STEVENS (for himself, Mr. BAUCUS, Mr. BURNS, Mr. BENNETT, Mr. INOUYE, Mr. THOMAS, Ms. MURKOWSKI, Mr. McKIERNAN, Mr. DOMENICI, Mr. SALAZAR, Mr. COCHRAN, and Mrs. FEINSTEIN):
S. 821. A bill to require the Secretary of the Treasury to mint coins in commemoration of the founding of America's National Parks, and for other purposes; to the Committee on Banking, Housing, and Urban Affairs.

By Ms. MURKOWSKI (for herself and Mr. STEVENS):
S. 822. A bill to prevent the retroactive application of changes to Trans-Alaska Pipeline Quality Bank valuation methodologies; to the Committee on Energy and Natural Resources.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Mr. LUGAR:
S. Res. 111. A resolution urging the United States to increase its efforts to ensure democracy reform in the Kyrgyz Republic; considered and agreed to.

By Mr. DODD (for himself, Mr. AXELROD, Mr. BAYH, Mr. BINGAMAN, Ms. CONRAD, Mr. COLEMAN, Ms. COLLINS, Mr. DAYTON, Mr. DURBIN, Mr. INOUYE, Mr. JOHNSON, Ms. LANDRIEU, Mr. LEVIN, Mr. LIEBERMAN, Mrs. MURKOWSKI, and Mr. BAYH), Mr. SCHUMER, and Ms. SNOWE):
S. Res. 112. A resolution designating the third week in April in 2006 as "National Shaken Baby Syndrome Awareness Week"; considered and agreed to.

ADDITIONAL COSPONSORS

At the request of Mr. ALLARD, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of S. 98, a bill to amend the Bank Holding Company Act of 1956 and the Revised Statutes of the United States to prohibit financial holding companies and national banks from engaging, directly or indirectly, in real estate development and management activities, and for other purposes.

At the request of Mr. JOHNSON, the name of the Senator from South Dakota (Mr. THUNE) was added as a cosponsor of S. 154, a bill to grant a Federal charter to the National American Indian Veterans, Incorporated.

At the request of Mr. LUGAR, the name of the Senator from Nebraska (Mr. NELSON) was added as a cosponsor of S. 313, a bill to improve authorities to address urgent nonproliferation crises and United States nonproliferation operations.

At the request of Mr. GRAHAM, the name of the Senator from South Dakota (Mr. THUNE) was added as a cosponsor of S. 337, a bill to amend title 10, United States Code, to revise the age and service requirements for eligibility to receive retired pay for nonregular service, to expand certain authorities to provide health care benefits for Reserves and their families, and for other purposes.

At the request of Mr. NELSON of Florida, the names of the Senator from Illinois (Mr. DURBIN), the Senator from Arkansas (Mrs. LINCOLN) and the Senator from New Jersey (Mr. CORZINE) were added as cosponsors of S. 347, a bill to amend titles XVIII and XIX of the Social Security Act and title III of the Public Health Service Act to improve access to information about individuals' health care operations and legal rights for care near the end of life, to promote advance care planning and decisionmaking so that individuals' wishes are known should they become unable to speak for themselves, to engage health care providers in disseminating information about and assisting in the preparation of advance directives, which include living wills and durable powers of attorney for health care, and for other purposes.

At the request of Mr. BAYH, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 375, a bill to amend the Public Health Service Act to provide for an influenza vaccine awareness campaign, ensure a sufficient influenza vaccine supply, and prepare for an influenza pandemic or epidemic, to amend the Internal Revenue Code of 1986 to encourage vaccine production capacity, and for other purposes.

At the request of Mr. CORZINE, the name of the Senator from Texas (Mrs. HUTCHISON) was added as a cosponsor of S. 495, a bill to impose sanctions against perpetrators of crimes against humanity in Darfur, Sudan, and for other purposes.

At the request of Mr. BINGAMAN, the names of the Senator from Minnesota (Mr. DANTON) and the Senator from Louisiana (Ms. LANDREAU) were added as cosponsors of S. 537, a bill to increase the number of well-trained mental health service professionals (including those based in schools) providing clinical mental health care to children and adolescents, and for other purposes.

At the request of Mr. REID, the name of the Senator from Nebraska (Mr. HAGEL) was added as a cosponsor of S. 558, a bill to amend title 10, United States Code, to permit certain additional retired members of the Armed Forces who have a service-connected disability to receive both disability compensation from the Department of Veterans Affairs for their disability and either retired pay by reason of years of military service or Combat-Related Special compensation and to eliminate the phase-in period under current law with respect to such concurrent receipt.

At the request of Mr. HATCH, the names of the Senator from Kentucky (Mr. BURK), the Senator from Michigan (Ms. STABENOW), the Senator from North Carolina (Mrs. DOLE) and the Senator from North Carolina (Mr. BURRE) were added as cosponsors of S. 627, a bill to amend the Internal Revenue Code of 1986 to permanently extend the research credit, to increase the rates of the alternative incremental credit, and to provide an alternative simplified credit for qualified research expenses.

At the request of Mr. BAUCUS, the name of the Senator from Wyoming (Mr. Enzi) was added as a cosponsor of S. 702, a bill to amend the Internal Revenue Code of 1986 to repeal the occupational taxes relating to distilled spirits, wine, and beer.

At the request of Mr. DEWINE, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 709, a bill to amend the Public Health Service Act to establish a grant program to provide supportive services in permanent supportive housing for chronically homeless individuals, and for other purposes.

At the request of Mr. WARNER, the name of the Senator from Virginia (Mr. ALLEN) was added as a cosponsor of S. 765, a bill to preserve mathematics and science-based industries in the United States.

AMENDMENT NO. 443

At the request of Mr. DURBIN, the names of the Senator from Michigan...
By Mr. SPECTER:

S. 812. A bill to amend the Internal Revenue Code of 1986 to impose a flat tax only on Individual taxable earned income and business taxable income, and for other purposes; to the Committee on Finance.

Mr. SPECTER. Mr. President, this week, American taxpayers face another Federal income tax deadline. The date of April 15 stirs fear, anxiety, and unease into the hearts of millions of Americans. Every year during “tax season,” millions of Americans spend their evenings poring over page after page of IRS instructions, going through their records looking for information and struggling to find and fill out all the appropriate forms on the Federal tax returns. Americans are intimidated by the sheer number of different tax forms and their instructions, many of which they may be unsure whether they need to file. Given the appropriate forms, not to mention the instructions that accompany them, simply trying to determine which form to file can itself be a daunting and overwhelming task. According to a 2002 study conducted by the Tax Foundation, American taxpayers spend more than 5.8 billion hours and $194 billion each year in complying with tax laws. That works out to more than $2,400 per U.S. household. Much of this time is spent poring through IRS forms and schedules which will 17,000 pages and have grown from 744,000 words in 1955 to over 6.9 million words in 2000. By contrast, the Pledge of Allegiance has only 31 words, the Gettysburg Address has 267 words, the Declaration of Independence has about 1,300 words, and the Bible has only about 1,773,000 words.

The majority of taxpayers still face filing tax forms that are far too complicated and take far too long to complete. Complexity: A 10-line postcard filing form that is simple, fair and designed to move the U.S. taxpayers would spend only 3 hours and 25 minutes to complete. Moreover this does not include the estimated time to complete the accompanying schedules, such as Schedule A, for itemized deductions, which carries an estimated preparation time of 5 hours, 37 minutes, or Schedule D, for reporting capital gains and losses, shows an estimated preparation time of 13 hours and 35 minutes. Every year the Internal Revenue Code changes in the past thirteen years, Congress made about 9,500 tax law changes and requirements, which only add to an effective and equitable taxation system: simplicity, fairness and economic growth.

Simplicity: A 10-line postcard filing form that is simple, fair and designed to move the U.S. businesses. This proposal is not cast in stone, but is intended to move the debate forward by focusing attention on three key principles which are critical to an effective and equitable taxation system: simplicity, fairness and economic growth.

Flat Tax: The flat tax plan would eliminate the kinds of frustrations I have outlined above for millions of taxpayers. This flat tax would enable us to scrap the great majority of the IRS rules, regulations and instructions and delete most of the 6.9 million words in the Internal Revenue Code. Instead of billions of hours of non-productive time spent in compliance with, or avoidance of, the tax code, taxpayers would spend only the small amount of time necessary to fill out a single flat-rate form. Both business and individual taxpayers would thus find valuable hours freed up to engage in productive business activity, or for more time with their families, instead of poring over tax tables, schedules and regulations.

My flat tax proposal is dramatic, but so are its advantages: a taxation system that is simple, fair and designed to maximize prosperity for all Americans. A summary of the key advantages are: Savings: A flat tax would replace the myriad forms and attachments currently required, thus saving Americans up to 5.8 billion hours they currently spend every year in tax compliance.

Cuts Government: The flat tax would eliminate the lion’s share of IRS rules, regulations and requirements, which have grown from 744,000 words in 1955 to 6.9 million words and 17,000 pages currently. It would also allow us to slash the mammoth bureaucratic workforce of approximately 117,000 employees, creating opportunities to put their expertise to use elsewhere in the government or in private industry.

Promotes Economic Growth: Economists estimate a growth due to a flat tax of over $2 trillion in national wealth over seven years, representing an increase of approximately $7,500 in personal wealth for every man, woman and child in America. This growth would also lead to the creation of 6 million new jobs.

Increases Efficiency: Investment decisions would be made on the basis of productivity rather than simply for tax

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