

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. GRAHAM, 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. INOUE, Mr. THOMAS, Ms. MURKOWSKI, Ms. MIKULSKI, 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 democratic reform in the Kyrgyz Republic; considered and agreed to.

By Mr. DODD (for himself, Mr. ALEXANDER, Mr. BAYH, Mr. BINGAMAN, Ms. CANTWELL, Mr. COLEMAN, Ms. COLLINS, Mr. DAYTON, Mr. DURBIN, Mr. INOUE, Mr. JOHNSON, Ms. LANDRIEU, Mr. LEVIN, Mr. LIEBERMAN, Mrs. MURRAY, Mr. SALAZAR, Mr. SANTORUM, Mr. SCHUMER, and Ms. SNOWE):

S. Res. 112. A resolution designating the third week of April in 2005 as "National Shaken Baby Syndrome Awareness Week"; considered and agreed to.

ADDITIONAL COSPONSORS

S. 98

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 brokerage or real estate management activities, and for other purposes.

S. 154

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.

S. 313

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.

S. 337

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 non-regular service, to expand certain authorities to provide health care benefits for Reserves and their families, and for other purposes.

S. 347

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.

S. 375

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.

S. 495

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.

S. 537

At the request of Mr. BINGAMAN, the names of the Senator from Minnesota (Mr. DAYTON) and the Senator from Louisiana (Ms. LANDRIEU) 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.

S. 558

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 their 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.

S. 627

At the request of Mr. HATCH, the names of the Senator from Kentucky (Mr. BUNNING), the Senator from Michigan (Ms. STABENOW), the Senator from North Carolina (Mrs. DOLE) and the Senator from North Carolina (Mr. BURR) 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.

S. 702

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.

S. 709

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.

S. 765

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

(Mr. LEVIN) and the Senator from California (Mrs. FEINSTEIN) were added as cosponsors of amendment No. 443 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.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. DURBIN:

S. 811. A bill to require the Secretary of the Treasury to mint coins in commemoration of the bicentennial of the birth of Abraham Lincoln; to the Committee on Banking, Housing, and Urban Affairs.

Mr. DURBIN. Mr. President, today I am introducing a bill that will honor Abraham Lincoln with a commemorative coin and provide funds to the Abraham Lincoln Bicentennial Commission, which has been charged by Congress with planning the celebration of Lincoln's bicentennial in 2009.

The bill authorizes the Treasury to mint 500,000 one dollar silver coins. The design, which will represent the life and legacy of Abraham Lincoln, will be selected by the Secretary after consultation with the Commission of Fine Arts and the ALBC and reviewed by the Citizens Coinage Advisory Committee.

The coins will be sold for face value plus a \$10 surcharge and the cost of designing and issuing them. All funds collected by the surcharge will be provided to the ALBC to further its work.

Abraham Lincoln was one of our greatest leaders, demonstrating enormous courage and strength of character during the Civil War, perhaps the greatest crisis in our Nation's history. Lincoln was born in Kentucky, grew to adulthood in Indiana, achieved fame in Illinois, and led the Nation in Washington, D.C. He rose to the Presidency through a combination of honesty, integrity, intelligence, and commitment to the United States.

Adhering to the belief that all men are created equal, Lincoln led the effort to free all slaves in the United States. Despite the great passions aroused by the Civil War, Lincoln had a generous heart and acted with malice toward none and with charity for all. Lincoln made the ultimate sacrifice for the country he loved, dying from an assassin's bullet on April 15, 1865. All Americans could benefit from studying the life of Abraham Lincoln. As we near the bicentennial of Lincoln's birth, we should recognize his great achievement in ensuring that the United States remained one Nation, united and inseparable.

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 stabs 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 approximately 325 possible forms, not to mention the instructions that accompany them, simply trying to determine which form to file can in itself be a daunting and overwhelming task. According to a 2002 study conducted by the Tax Foundation, American taxpayers, including businesses, 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 burrowing through IRS laws and regulations which fill 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. According to the estimated preparation time listed on the forms by the IRS, the 2004 Form 1040 is estimated to take 13 hours and 35 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 6 hours, 10 minutes. Moreover, this complexity is getting worse each year. Just from 2000 to 2004 the estimated time to prepare Form 1040 jumped 34 minutes.

It is no wonder that well over half of all taxpayers, 56 percent according to a recent survey, now hire an outside professional to prepare their tax returns for them. However, the fact that only about 30 percent of individuals itemize their deductions shows that a significant percentage of our taxpaying population believes that the tax system is too complex for them to deal with. We all understand that paying taxes will never be something we enjoy, but nei-

ther should it be cruel and unusual punishment. Further, the pace of change to the Internal Revenue Code is brisk—Congress made about 9,500 tax code changes in the past thirteen years. And we are far from being finished. Year after year, we continue to ask the same question—*isn't there a better way?*

My flat tax legislation would make filing a tax return a manageable chore, not a seemingly endless nightmare, for most taxpayers. My flat tax legislation will fundamentally revise the present tax code, with its myriad rates, deductions, and instructions. This legislation would institute a simple, flat 20 percent tax rate for all individuals and 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.

My 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 postcard-sized 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:

Simplicity: A 10-line postcard filing 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 IRS bureaucracy 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