MCCAIN) was added as a cosponsor of amendment No. 338 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. 340

At the request of Mr. DEWINE, the names of the Senator from Minnesota (Mr. DAYTON) and the Senator from New Jersey (Mr. LAUTENBERG) were added as cosponsors of amendment No. 340 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. 387

At the request of Ms. MIKULSKI, the names of the Senator from Connecticut (Mr. DODD) and the Senator from Wyoming (Mr . ENZI) were added as cosponsors of amendment No. 387 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. 388

At the request of Mr. BAYH, the name of the Senator from Massachusetts (Mr. KENNEDY) was added as a cosponsor of amendment No. 388 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. 399

At the request of Mr. DORGAN, the name of the Senator from Massachusetts (Mr. KERRY) was added as a cosponsor of amendment No. 399 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. 418

At the request of Mr. CHAMBLISS, the names of the Senator from Virginia (Mr. ALLEN) and the Senator from South Carolina (Mr. GRAHAM) were added as cosponsors of amendment No. 418 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. 451

At the request of Mr. SCHUMER, the names of the Senator from Nevada (Mr. REID) and the Senator from Minnesota (Mr. DAYTON) were added as cosponsors of amendment No. 451 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. 459

At the request of Mr. FEINGOLD, the names of the Senator from Vermont (Mr. LEAHY), the Senator from Oregon (Mr. WYDEN) and the Senator from Connecticut (Mr. DODD) were added as cosponsors of amendment No. 459 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. CORZINE (for himself and Mr. LAUTENBERG):

S. 825. A bill to establish the Crossroads of the American Revolution National Heritage Area in the State of New Jersey, and for other purposes; to the Committee on Energy and Natural Resources.

Mr. CORZINE. Mr. President, today, along with Senator LAUTENBERG, I am introducing legislation, the Crossroads of the American Revolution National Heritage Area Act, to establish the Crossroads of the American Revolution National Heritage Area in the State of New Jersey. I am proud to be joining my New Jersey colleagues, Representatives RODNEY FRELINGHUYSEN and RUSH HOLT, who have introduced this legislation in the House of Representatives, with the support of the entire New Jersey delegation.

This legislation recognizes the critical role that New Jersey played during the American Revolution. In fact, New Jersey was the site of nearly 300 military engagements that helped determine the course of our history as a Nation. Many of these locations, like the site where George Washington made his historic crossing of the Delaware River, are well known and preserved. Others, such as the Monmouth Battlefield State Park in Manalapan and Freehold, and New Bridge Landing in River Edge, are less well known and are threatened by development or in critical need of funding for rehabilitation.

To help preserve New Jersey's Revolutionary War sites, this legislation would establish a Crossroads of the American Revolution National Heritage Area, linking about 250 sites in 15 counties. This designation would authorize $10 million to assist preservation, recreational and educational efforts by the State, county and local governments as well as private cultural and tourism groups. The program would be managed by the non-profit Crossroads of the American Revolution Association.

Simply put, we are the Nation that we are today because of the critical events that occurred in New Jersey during the American Revolution and the many who died fighting there. By enacting the Crossroads of the American Revolution National Heritage Area Act of 2005, we will pay tribute to the patriots who fought and died in New Jersey so that we might become a Nation free from tyranny.

In the 107th Congress, I was proud to see the Senate approve this legislation as part of a bipartisan package of heritage area bills. Unfortunately, the bill was not approved in the House of Representatives. I will work even harder in the 109th Congress to see that this important legislation passes both houses and goes to the President's desk for his signature. I hope my colleagues will support this legislation, and I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 825

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 ''Crossroads of the American Revolution National Heritage Area Act of 2005''.

SEC. 2. FINDINGS AND PURPOSES.

(a) FINDINGS.—Congress finds that—

(1) the State of New Jersey was critically important during the American Revolution because of the strategic location of the State between the British armies headquartered in New York City, New York, and the Continental Congress in the city of Philadelphia, Pennsylvania;

(2) General George Washington spent almost half of the period of the American Revolution personally commanding troops of the Continental Army in the State of New Jersey, including 2 severe winters spent in encampments in the area that is now Morristown National Historical Park, a unit of the National Park System;

(3) it was during the 10 crucial days of the American Revolution between December 25, 1776, and January 3, 1777, that General Washington, after retreating across the State of New Jersey from the State of New York to the State of Pennsylvania in the face of total defeat, recrossed the Delaware River on the night of December 25, 1776, and went on to win crucial battles at Trenton and Princeton in the State of New Jersey;

(4) Thomas Paine, who accompanied the troops during the retreat, described the events during those days as ''the times that try men's souls'';

(5) the sites of 296 military engagements are located in the State of New Jersey, including—

(A) several important battles of the American Revolution that were significant to—

(i) the outcome of the American Revolution; and

(ii) the history of the United States; and

(B) several national historic landmarks, including Washington's Crossing, the Old Trenton Barracks, and Princeton, Monmouth, and Red Bank Battlefields;

(6) additional national historic landmarks in the State of New Jersey include the homes of—

(A) Richard Stockton, Joseph Hewes, John Witherspoon, and Francis Hopkinson, signers of the Declaration of Independence;

(B) Elias Boudinout, President of the Continental Congress; and

(C) William Livingston, patriot and Governor of the State of New Jersey from 1776 to 1790;

(7) portions of the landscapes important to the strategies of the British and Continental armies, including waterways, mountains, farms, wetlands, villages, and roadways—

(A) retain the integrity of the period of the American Revolution; and

(B) offer outstanding opportunities for conservation, education, and recreation;

(8) the National Register of Historic Places lists 251 buildings and sites in the National Park Service study area for the Crossroads of the American Revolution that are associated with the period of the American Revolution;

(9) civilian populations residing in the State of New Jersey during the American Revolution suffered extreme hardships because of—

(A) the continuous conflict in the State;

(B) foraging armies; and

(C) marauding contingents of loyalist Tories and rebel sympathizers;

(10) because of the important role that the State of New Jersey played in the successful outcome of the American Revolution, there is a Federal interest in developing a regional framework to assist the State of New Jersey, local governments and organizations, and private citizens in—

(A) preserving and protecting cultural, historic, and natural resources of the period; and

(B) bringing recognition to those resources for the educational and recreational benefit of the present and future generations of citizens of the United States; and

(11) the National Park Service has conducted a national heritage area feasibility study in the State of New Jersey that demonstrates that there is a sufficient assemblage of nationally distinctive cultural, historic, and natural resources necessary to establish the Crossroads of the American Revolution National Heritage Area.

(b) PURPOSES.—The purposes of this Act are—

(1) to assist communities, organizations, and citizens in the State of New Jersey in preserving—

(A) the special historic identity of the State; and

(B) the importance of the State to the United States;

(2) to foster a close working relationship among all levels of government, the private sector, and local communities in the State;

(3) to provide for the management, preservation, protection, and interpretation of the cultural, historic, and natural resources of the State for the educational and inspirational benefit of future generations;

(4) to strengthen the value of Morristown National Historical Park as an asset to the State by—

(A) establishing a network of related historic resources, protected landscapes, educational opportunities, and events depicting the landscape of the State of New Jersey during the American Revolution; and

(B) establishing partnerships between Morristown National Historical Park and other public and privately owned resources in the Heritage Area that represent the strategic fulcrum of the American Revolution; and

(5) to authorize Federal financial and technical assistance for the purposes described in paragraphs (1) through (4).

SEC. 3. DEFINITIONS.

In this Act:

(1) ASSOCIATION.—The term ''Association'' means the Crossroads of the American Revolution Association, Inc., a nonprofit corporation in the State.

(2) HERITAGE AREA.—The term ''Heritage Area'' means the Crossroads of the American Revolution National Heritage Area established by section 4(a).

(3) MANAGEMENT ENTITY.—The term ''management entity'' means the management entity for the Heritage Area designated by section 4(d).

(4) MANAGEMENT PLAN.—The term ''management plan'' means the management plan for the Heritage Area developed under section 5.

(5) MAP.—The term ''map'' means the map entitled ''Crossroads of the American Revolution National Heritage Area'', numbered CRREL80,000, and dated April 2002.

(6) SECRETARY.—The term ''Secretary'' means the Secretary of the Interior.

(7) STATE.—The term ''State'' means the State of New Jersey.

SEC. 4. CROSSROADS OF THE AMERICAN REVOLUTION NATIONAL HERITAGE AREA.

(a) ESTABLISHMENT.—There is established in the State the Crossroads of the American Revolution National Heritage Area.

(b) BOUNDARIES.—The Heritage Area shall consist of the land and water within the boundaries of the Heritage Area, as depicted on the map.

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

(d) MANAGEMENT ENTITY.—The Association shall be the management entity for the Heritage Area.

SEC. 5. MANAGEMENT PLAN.

(a) IN GENERAL.—Not later than 3 years after the date on which funds are first made available to carry out this Act, the management entity shall submit to the Secretary for approval a management plan for the Heritage Area.

(b) REQUIREMENTS.—The management plan shall—

(1) include comprehensive policies, strategies, and recommendations for conservation, funding, management, and development of the Heritage Area;

(2) take into consideration existing State, county, and local plans;

(3) describe actions that units of local government, private organizations, and individuals have agreed to take to protect the cultural, historic, and natural resources of the Heritage Area;

(4) identify existing and potential sources of funding for the protection, management, and development of the Heritage Area during the first 5 years of implementation of the management plan; and

(5) include—

(A) an inventory of the cultural, educational, historic, natural, recreational, and scenic resources of the Heritage Area relating to the themes of the Heritage Area that should be restored, managed, or developed;

(B) recommendations of policies and strategies for resource management that result in—

(i) application of appropriate land and water management techniques; and

(ii) development of intergovernmental and interagency cooperative agreements to protect the cultural, educational, historic, natural, recreational, and scenic resources of the Heritage Area;

(C) a program of implementation of the management plan that includes for the first 5 years of implementation—

(i) plans for resource protection, restoration, construction; and

(ii) specific commitments for implementation that have been made by the management entity or any government, organization, or individual;

(D) an analysis of and recommendations for ways in which Federal, State, and local programs, including programs of the National Park Service, may be best coordinated to promote the purposes of this Act; and

(E) an interpretive plan for the Heritage Area.

(c) APPROVAL OR DISAPPROVAL OF MANAGEMENT PLAN.—

(1) IN GENERAL.—Not later than 90 days after the date of receipt of the management plan under subsection (a), the Secretary shall approve or disapprove the management plan.

(2) CRITERIA.—In determining whether to approve the management plan, the Secretary shall consider whether—

(A) the Board of Directors of the management entity is representative of the diverse interests of the Heritage Area, including—

(i) governments;

(ii) natural and historic resource protection organizations;

(iii) educational institutions;

(iv) businesses; and

(v) recreational organizations;

(B) the management entity provided adequate opportunity for public and governmental involvement in the preparation of the management plan, including public hearings;

(C) the resource protection and interpretation strategies in the management plan would adequately protect the cultural, historic, and natural resources of the Heritage Area; and

(D) the Secretary has received adequate assurances from the appropriate State and local officials whose support is needed to ensure the effective implementation of the State and local aspects of the management plan.

(3) ACTION FOLLOWING DISAPPROVAL.—If the Secretary disapproves the management plan under paragraph (1), the Secretary shall—

(A) advise the management entity in writing of the reasons for the disapproval;

(B) make recommendations for revisions to the management plan; and

(C) not later than 60 days after the receipt of any proposed revision of the management plan from the management entity, approve or disapprove the proposed revision.

(d) AMENDMENTS.—

(1) IN GENERAL.—The Secretary shall approve or disapprove each amendment to the management plan that the Secretary determines may make a substantial change to the management plan.

(2) USE OF FUNDS.—Funds made available under this Act shall not be expended by the management entity to implement an amendment described in paragraph (1) until the Secretary approves the amendment.

(e) IMPLEMENTATION.—On completion of the 3-year period described in subsection (a), any funding made available under this Act shall be made available to the management entity only for implementation of the approved management plan.

SEC. 6. AUTHORITIES, DUTIES, AND PROHIBITIONS APPLICABLE TO THE MANAGEMENT ENTITY.

(a) AUTHORITIES.—For purposes of preparing and implementing the management plan, the management entity may use funds made available under this Act to—

(1) make grants to, provide technical assistance to, and enter into cooperative agreements with, the State (including a political subdivision), a nonprofit organization, or any other person;

(2) hire and compensate staff, including individuals with expertise in—

(A) cultural, historic, or natural resource protection; or

(B) heritage programming;

(3) obtain funds or services from any source (including a Federal law or program);

(4) contract for goods or services; and

(5) support any other activity—

(A) that furthers the purposes of the Heritage Area; and

(B) that is consistent with the management plan.

(b) DUTIES.—In addition to developing the management plan, the management entity shall—

(1) assist units of local government, regional planning organizations, and nonprofit organizations in implementing the approved management plan by—

(A) carrying out programs and projects that recognize, protect, and enhance important resource values in the Heritage Area;

(B) establishing and maintaining interpretive exhibits and programs in the Heritage Area;

(C) developing recreational and educational opportunities in the Heritage Area;

(D) increasing public awareness of and appreciation for cultural, historic, and natural resources of the Heritage Area;

(E) protecting and restoring historic sites and buildings that are—

(i) located in the Heritage Area; and

(ii) related to the themes of the Heritage Area;

(F) ensuring that clear, consistent, and appropriate signs identifying points of public access and sites of interest are installed throughout the Heritage Area; and

(G) promoting a wide range of partnerships among governments, organizations, and individuals to further the purposes of the Heritage Area;

(2) in preparing and implementing the management plan, consider the interests of diverse units of government, businesses, organizations, and individuals in the Heritage Area;

(3) conduct public meetings at least semiannually regarding the development and implementation of the management plan;

(4) for any fiscal year for which Federal funds are received under this Act—

(A) submit to the Secretary a report that describes for the year—

(i) the accomplishments of the management entity;

(ii) the expenses and income of the management entity; and

(iii) each entity to which a grant was made;

(B) make available for audit all information relating to the expenditure of the funds and any matching funds; and

(C) require, for all agreements authorizing expenditures of Federal funds by any entity, that the receiving entity make available for audit all records and other information relating to the expenditure of the funds;

(5) encourage, by appropriate means, economic viability that is consistent with the purposes of the Heritage Area; and

(6) maintain headquarters for the management entity at Morristown National Historical Park and in Mercer County.

(c) PROHIBITION ON THE ACQUISITION OF REAL PROPERTY.—

(1) FEDERAL FUNDS.—The management entity shall not use Federal funds made available under this Act to acquire real property or any interest in real property.

(2) OTHER FUNDS.—Notwithstanding paragraph (1), the management entity may acquire real property or an interest in real property using any other source of funding, including other Federal funding.

SEC. 7. TECHNICAL AND FINANCIAL ASSISTANCE; OTHER FEDERAL AGENCIES.

(a) TECHNICAL AND FINANCIAL ASSISTANCE.—

(1) IN GENERAL.—On the request of the management entity, the Secretary may provide technical and financial assistance to the Heritage Area for the development and implementation of the management plan.

(2) PRIORITY FOR ASSISTANCE.—In providing assistance under paragraph (1), the Secretary shall give priority to actions that assist in—

(A) conserving the significant cultural, historic, natural, and scenic resources of the Heritage Area; and

(B) providing educational, interpretive, and recreational opportunities consistent with the purposes of the Heritage Area.

(3) OPERATIONAL ASSISTANCE.—Subject to the availability of appropriations, the Superintendent of Morristown National Historical Park may, on request, provide to public and private organizations in the Heritage Area, including the management entity, any operational assistance that is appropriate for the purpose of supporting the implementation of the management plan.

(4) PRESERVATION OF HISTORIC PROPERTIES.—To carry out the purposes of this Act, the Secretary may provide assistance to a State or local government or nonprofit organization to provide for the appropriate treatment of—

(A) historic objects; or

(B) structures that are listed or eligible for listing on the National Register of Historic Places.

(5) COOPERATIVE AGREEMENTS.—The Secretary may enter into cooperative agreements with the management entity and other public or private entities to carry out this subsection.

(b) OTHER FEDERAL AGENCIES.—Any Federal agency conducting or supporting an activity that directly affects the Heritage Area shall—

(1) consult with the Secretary and the management entity regarding the activity;

(2)(A) cooperate with the Secretary and the management entity in carrying out the of the Federal agency under this Act; and

(B) to the maximum extent practicable, coordinate the activity with the carrying out of those duties; and

(3) to the maximum extent practicable, conduct the activity to avoid adverse effects on the Heritage Area.

SEC. 8. AUTHORIZATION OF APPROPRIATIONS.

(a) IN GENERAL.—There is authorized to be appropriated to carry out this Act $10,000,000, of which not more than $1,000,000 may be authorized to be appropriated for any fiscal year.

(b) COST-SHARING REQUIREMENT.—The Federal share of the cost of any activity assisted under this Act shall be not more than 50 percent.

SEC. 9. TERMINATION OF AUTHORITY.

The authority of the Secretary to provide assistance under this Act terminates on the date that is 15 years after the date of enactment of this Act.

By Mr. BURNS:

S. 826. A bill to provide that the conveyance of the former radar bomb scoring site to the city of Conrad, Montana, is not subject to reversion; to the Committee on Armed Services.

Mr. BURNS. Mr. President, I take the floor today to ask that we finally help the town of Conrad, MT continue its successful program of providing affordable housing for our seniors. I renew my commitment to making sure this occurs.

In the defense authorization act of 1994, the Air Force conveyed an unused 42–acre parcel of land to the city of Conrad, which then built a retirement home for Montana seniors. The home has been a great success, and the city of Conrad has begun the process of expanding the facility.

When the city proposed using the land as collateral for the home, it ran into a problem. In the quitclaim deed where we conveyed the land to the city, we included a customary reversion clause that would transfer the property back to the Department of Defense in the event that the land stopped being used for the purpose of housing or public recreation.

While the intent of this clause is and will continue to be met, a small city like Conrad must use the title to the land to secure construction loans, rather than issuing a municipal bond or some other measure to raise funds used by larger cities. The reversion clause prevents banks from using the land to secure the loan, as the city does not have clear title to the land.

Therefore, I ask the Senate to approve this modification to public law 103–160, section 2816 regarding the 42 acre site of the Blue Sky Villa, which removes the reversion clause for this

land, giving the city of Conrad clear title. I thank the Senate for it's consideration of this important matter for our senior citizens in Montana.

By Mr. FEINGOLD (for himself, Mr. SCHUMER, and Mrs. CLINTON):

S. 827. A bill to prohibit products that contain dry ultra-filtered milk products, milk protein concentrate, or casein from being labeled as domestic natural cheese, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

Mr. FEINGOLD. Mr. President, I am pleased to re-introduce the Quality Cheese Act of 2005. This legislation will protect the consumer, save taxpayer dollars and provide support to America's dairy farmers, who have taken a beating in the marketplace in recent years.

When Wisconsin consumers have the choice, they will choose natural Wisconsin cheese. But some in the food industry have pushed the Food and Drug Administration (FDA) to change current law, which would leave consumers not knowing whether cheese is really all natural or not.

If the Federal Government creates a loophole for imitation cheese ingredients to be used in U.S. cheese vats, some cheese labels saying ''domestic'' and ''natural'' will no longer be truly accurate.

If USDA and FDA allow a change in Federal rules, imitation milk proteins known as milk protein concentrate, casein, or dry ultra filtered milk could be used to make cheese in place of the wholesome natural milk produced by cows in Wisconsin or other parts of the U.S.

I was deeply concerned by these efforts to change America's natural cheese standard. This effort to allow milk protein concentrate and casein into natural cheese products flies in the face of logic and could create a loophole that could allow unlimited amounts of substandard imported milk proteins to enter U.S. cheese vats.

While the industry proposal was withdrawn, my legislation would permanently prevent a similar back-door attempt to allow imitation milk as a cheese ingredient and ensure that consumers could be confident that they were buying natural cheese when they saw the natural label.

Over the past decade, cheese consumption has risen at a strong pace due in part to promotional and marketing efforts and investments by dairy farmers across the country. Year after year, per capita cheese consumption has risen at a steady rate.

These proposals to change our natural cheese standards, however, could decrease consumption of natural cheese by raising concerns about the origin of casein and milk protein concentrate. Use of such products could significantly tarnish the wholesome reputation of natural cheese in the eyes of the consumer and have unknown effects on quality and flavor.

This change could seriously compromise decades of work by America's dairy farmers to build up domestic cheese consumption levels. It is simply not fair to America's farmers or to consumers. After all, consumers have a right to know if the cheese that they buy is unnatural. And by allowing milk protein concentrate milk into supposedly natural cheese, we are denying consumers the entire picture.

Allowing MPCs or dry ultra-filtered milk into natural cheeses would also harm dairy producers throughout the United States. Some estimate that the annual effect of the change on the dairy farm sector of the economy could be more than $100 million.

The proposed change to our natural cheese standard would also harm the American taxpayer. If we allow MPCs to be used in cheese, we will effectively permit unrestricted importation of these ingredients into the United States. Because there are no tariffs and quotas on these ingredients, these heavily subsidized products would quickly displace natural domestic dairy ingredients.

These unnatural domestic dairy products would enter our domestic cheese market and could depress dairy prices paid to American dairy producers. Low dairy prices, in turn, could result in increased costs to the dairy price support program as the federal government is forced to buy domestic milk products when they are displaced in the market by cheap imports. So, at the same time that U.S. dairy farmers would receive lower prices, the U.S. taxpayer would pay more for the dairy price support program.

This change does not benefit the dairy farmer, consumer or taxpayer. Who then is it good for?

It would benefit only the subsidized foreign MPC producers out to make a fast buck by exploiting a system put in place to support our dairy farmers.

This legislation addresses the concerns of farmers, consumers and taxpayers by prohibiting dry ultra-filtered milk, casein, and MPCs from being included in America's natural cheese standard.

Congress must shut the door on any backdoor efforts to undermine America's dairy farmers. I urge my colleagues to pass my legislation and prevent a loophole that would allow changes that hurt the consumer, taxpayer, and dairy farmer.

I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 827

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 ''Quality Cheese Act of 2005''.

SEC. 2. NATURAL CHEESE STANDARD.

(a) FINDINGS.—Congress finds that—

(1)(A) any change in domestic natural cheese standards to allow dry ultra-filtered milk products, milk protein concentrate, or casein to be labeled as domestic natural cheese would result in increased costs to the dairy price support program; and

(B) that change would be unfair to taxpayers, who would be forced to pay more program costs;

(2) any change in domestic natural cheese standards to allow dry ultra-filtered milk products, milk protein concentrate, or casein to be labeled as domestic natural cheese would result in lower revenues for dairy farmers;

(3) any change in domestic natural cheese standards to allow dry ultra-filtered milk products, milk protein concentrate, or casein to be labeled as domestic natural cheese would cause dairy products containing dry ultra-filtered milk, milk protein concentrate, or casein to become vulnerable to contamination and would compromise the sanitation, hydrosanitary, and phytosanitary standards of the United States dairy industry; and

(4) changing the labeling standard for domestic natural cheese would be misleading to the consumer.

(b) PROHIBITION.—Section 401 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 341) is amended—

(1) by striking ''Whenever'' and inserting ''(a) Whenever''; and

(2) by adding at the end the following:

''(b) The Commissioner may not use any Federal funds to amend section 133.3 of title 21, Code of Federal Regulations (or any corresponding similar regulation or ruling), to include dry ultra-filtered milk, milk protein concentrate, or casein in the definition of the term 'milk' or 'nonfat milk', as specified in the standards of identity for cheese and cheese products published at part 133 of title 21, Code of Federal Regulations (or any corresponding similar regulation or ruling).''.

By Mr. GRASSLEY (for himself, Mr. SCHUMER, Mr. CORNYN, Mr. LEAHY, Mr. CRAIG, Mr. FEINGOLD, Mr. ALLEN, Mr. DURBIN, Mr. GRAHAM, Mr. DEWINE, and Mr. ALLARD):

S. 829. A bill to allow media coverage of court proceedings; to the Committee on the Judiciary.

Mr. GRASSLEY. Mr. President, I rise today to introduce the ''Sunshine in the Courtroom Act.'' This bill will give Federal judges the discretion to allow for the photographing, electronic recording, broadcasting and televising of Federal court proceedings. The Sunshine in the Courtroom Act will help the public become better informed about the judicial process. Moreover, this bill will help produce a healthier judiciary. Increased public scrutiny will bring about greater accountability and help judges to do a better job. The sun needs to shine in on the Federal courts.

Allowing cameras in the Federal courtrooms is consistent with our Founding Fathers' intent that trials be held in front of as many people as choose to attend. I believe that the First Amendment requires that court proceedings be open to the public and, by extension, the news media. The Constitution and Supreme Court have said, ''what transpires in the courtroom is public property.'' Clearly, the American values of openness and education

are served by using electronic media in Federal courtrooms.

There are many benefits and no substantial detrimental effects to allowing greater public access to the inner workings of our Federal courts. Fifteen States conducted studies aimed specifically at the educational benefits derived from camera access courtrooms. They all determined that camera coverage contributed to greater public understanding of the judicial system.

Moreover, the widespread use in State court proceedings show that still and video cameras can be used without any problems, and that procedural discipline is preserved. According to the National Center for State Courts, all 50 states allow for some modern audiovisual coverage of court proceedings under a variety of rules and conditions. My own State of Iowa has operated successfully in this open manner for over 20 years. Further, at the Federal level, the Federal Judicial Center conducted a pilot program in 1994 which studied the effect of cameras in a select number of Federal courts. That study found ''small or no effects of camera presence on participants in the proceeding, courtroom decorum, or the administration of justice.''

I would like to note that even the Supreme Court has recognized that there is a serious public interest in the open airing of important court cases. At the urging of Senator SCHUMER and myself, Chief Justice Rehnquist allowed the delayed audio broadcasting of the oral arguments before the Supreme Court in the 2000 presidential election dispute. The Supreme Court's response to our request was an historic, major step in the right direction. Since then, the Supreme Court has allowed for audio broadcasting in other landmark cases. Other courts have followed suit, such as the live audio broadcast of oral arguments before the D.C. Circuit in the Microsoft antitrust case and the televising of appellate proceedings before the Ninth Circuit in the Napster copyright case. The public wants to see what is happening in these important judicial proceedings, and the benefits are significant in terms of public knowledge and discussion.

We've introduced the Sunshine in the Courtroom Act with a well-founded confidence based on the experience of the States as well as State and Federal studies. However, in order to be certain of the safety and integrity of our judicial system, we have included a 3-year sunset provision allowing a reasonable amount of time to determine how the process is working before making the provisions of the bill permanent.

It is also important to note that the bill simply gives judges the discretion to use cameras in the courtroom. It does not require judges to have cameras in their courtroom if they do not want them. The bill also protects the anonymity of non-party witnesses by giving them the right to have their voices and images obscured during testimony.

So, the bill does not require cameras, but allows judges to exercise their discretion to permit camera in appropriate cases. The bill protects witnesses and does not compromise safety. The bill preserves the integrity of the judicial system. The bill is based on the experience of the States and the Federal courts. And the bill's net result will be greater openness and accountability of the nation's Federal courts. The best way to maintain confidence in our judicial system, where the Federal judiciary holds tremendous power, is to let the sun shine in by opening up the Federal courtrooms to public view through broadcasting. And allowing cameras in the courtroom will bring the judiciary into the 21st century. I urge my colleagues to join me in supporting the Sunshine in the Courtroom Act.

I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 829

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 ''Sunshine in the Courtroom Act of 2005''.

SEC. 2. DEFINITIONS.

In this Act:

(1) PRESIDING JUDGE.—The term ''presiding judge'' means the judge presiding over the court proceeding concerned. In proceedings in which more than 1 judge participates, the presiding judge shall be the senior active judge so participating or, in the case of a circuit court of appeals, the senior active circuit judge so participating, except that—

(A) in en banc sittings of any United States circuit court of appeals, the presiding judge shall be the chief judge of the circuit whenever the chief judge participates; and

(B) in en banc sittings of the Supreme Court of the United States, the presiding judge shall be the Chief Justice whenever the Chief Justice participates.

(2) APPELLATE COURT OF THE UNITED STATES.—The term ''appellate court of the United States'' means any United States circuit court of appeals and the Supreme Court of the United States.

SEC. 3. AUTHORITY OF PRESIDING JUDGE TO ALLOW MEDIA COVERAGE OF COURT PROCEEDINGS.

(a) AUTHORITY OF APPELLATE COURTS.—Notwithstanding any other provision of law, the presiding judge of an appellate court of the United States may, in the discretion of that judge, permit the photographing, electronic recording, broadcasting, or televising to the public of court proceedings over which that judge presides.

(b) AUTHORITY OF DISTRICT COURTS.—

(1) IN GENERAL.—Notwithstanding any other provision of law, any presiding judge of a district court of the United States may, in the discretion of that judge, permit the photographing, electronic recording, broadcasting, or televising to the public of court proceedings over which that judge presides.

(2) OBSCURING OF WITNESSES.—

(A) IN GENERAL.—Upon the request of any witness in a trial proceeding other than a party, the court shall order the face and voice of the witness to be disguised or otherwise obscured in such manner as to render the witness unrecognizable to the broadcast audience of the trial proceeding.

(B) NOTIFICATION TO WITNESSES.—The presiding judge in a trial proceeding shall inform each witness who is not a party that the witness has the right to request that the image and voice of that witness be obscured during the witness' testimony.

(c) ADVISORY GUIDELINES.—The Judicial Conference of the United States may promulgate advisory guidelines to which a presiding judge, in the discretion of that judge, may refer in making decisions with respect to the management and administration of photographing, recording, broadcasting, or televising described under subsections (a) and (b).

SEC. 4. SUNSET.

The authority under section 3(b) shall terminate 3 years after the date of the enactment of this Act.

By Mr. BINGAMAN:

S. 831. A bill to provide for the establishment of a Health Workforce Advisory Commission to review Federal health workforce policies and make recommendations on improving those policies; to the Committee on Health, Education, Labor, and Pensions.

Mr. BINGAMAN. Mr. President, I rise today to introduce legislation that will help address the devastating health workforce shortages we will be facing in this country. Health care expenditures represent 15.3 percent of U.S. gross domestic product. These expenditures are expected to rise to 18.7 percent by 2014. As health care needs grow, society faces increasing challenges related to the health care workforce. By 2020, 29 percent nursing positions are projected to be vacant. From 2000–2010, an additional 1.2 million aides will be needed to cover projected growth in long-term care positions and replacement of departing workers. An aging health care workforce means that by 2008, almost half of the workforce will be 45 years of age and older. Currently, U.S. providers rely on international medical graduate and foreign trained nurses to fill some critical roles, while continuing to face a shortage of providers in health professional shortage areas. Health workforce challenges need to analyzed, understood, and alleviated, to ensure better access and better quality of care.

The Health Workforce Advisory Commission Act of 2005 will help to create a national vision to serve as a roadmap for investing in the health workforce. Through analysis and recommendation, an 18 member commission of national workforce and health experts will provide insight regarding the solutions necessary to enhance our health workforce. Key areas for commission focus will include forecasting of supply and distribution of physicians, nurses and other health professionals, studying the national and global impact of workforce policies related to the utilization of internationally trained practitioners, and developing appropriate measures to ensure diversity of the U.S. health workforce. The commission will make recommendations to Congress on health workforce policy.

It is vital that the U.S. take new measures to ensure that workforce challenges are met and overcome for current and future generations. By undertaking and overcoming the challenges before us, we will enhance both the quality of healthcare and the quality of life, provide access nationwide, and build a health care system that is consistent with our current and future health and economic needs. The Health Workforce Advisory Commission can serve a new and integral role for our health care system and our society, now and in the future.

I ask unanimous consent that the text of this bill be printed in the RECORD.

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

S. 831

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 ''Health Workforce Advisory Commission Act of 2005''.

SEC. 2. HEALTH WORKFORCE ADVISORY COMMISSION.

(a) ESTABLISHMENT.—The Comptroller General shall establish a commission to be known as the Health Workforce Advisory Commission (referred to in this Act as the ''Commission'').

(b) MEMBERSHIP.—

(1) IN GENERAL.—The Commission shall be composed of 18 members to be appointed by the Comptroller General not later than 90 days after the date of enactment of this Act, and an ex-officio member who shall serve as the Director of the Commission.

(2) QUALIFICATIONS.—In appointing members to the Commission under paragraph (1), the Comptroller General shall ensure that—

(A) the Commission includes individuals with national recognition for their expertise in health care workforce issues, including workforce forecasting, undergraduate and graduate training, economics, health care and health care systems financing, public health policy, and other fields;

(B) the members are geographically representative of the United States and maintain a balance between urban and rural representatives;

(C) the members includes a representative from the commissioned corps of the Public Health Service;

(D) the members represent the spectrum of professions in the current and future healthcare workforce, including physicians, nurses, and other health professionals and personnel, and are skilled in the conduct and interpretation of health workforce measurement, monitoring and analysis, health services, economic, and other workforce related research and technology assessment;

(E) at least 25 percent of the members who are health care providers are from rural areas; and

(F) a majority of the members are individuals who are not currently primarily involved in the provision or management of health professions education and training programs.

(3) TERMS AND VACANCIES.—

(A) TERMS.—The term of service of the members of the Commission shall be for 3 years except that the Comptroller General shall designate staggered terms for members initially appointed under paragraph (1).

(B) VACANCIES.—Any member who is appointed to fill a vacancy on the Commission that occurs before the expiration of the term for which the member's predecessor was appointed shall be appointed only for the remainder of that term.

(4) CHAIRPERSON.—

(A) DESIGNATION.—The Comptroller General shall designate a member of the Commission, at the time of the appointment of such member—

(i) to serve as the Chairperson of the Commission; and

(ii) to serve as the Vice Chairperson of the Commission.

(B) TERM.—A member shall serve as the Chairperson or Vice Chairperson of the Commission under subparagraph (A) for the term of such member.

(C) VACANCY.—In the case of a vacancy in the Chairpersonship or Vice Chairpersonship, the Comptroller General shall designate another member to serve for the remainder of the vacant member's term.

(c) DUTIES.—The Commission shall—

(1) review the health workforce policies implemented—

(A) under titles XVIII and XIX of the Social Security Act (42 U.S.C. 1395, 1396 et seq.);

(B) under titles VII and VIII of the Public Health Service Act (42 U.S.C. 292, 296 et seq.);

(C) by the National Institutes of Health;

(D) by the Department of Health and Human Services;

(E) by the Department of Veterans Affairs; and

(F) by other departments and agencies as appropriate;

(2) analyze and make recommendations to improve the methods used to measure and monitor the health workforce and the relationship between the number and make up of such personnel and the access of individuals to appropriate health care;

(3) review the impact of health workforce policies and other factors on the ability of the health care system to provide optimal medical and health care services;

(4) analyze and make recommendations pertaining to Federal incentives (financial, regulatory, and otherwise) and Federal programs that are in place to promote the education of an appropriate number and mix of health professionals to provide access to appropriate health care in the United States;

(5) analyze and make recommendations about the appropriate supply and distribution of physicians, nurses, and other health professionals and personnel to achieve a health care system that is safe, effective, patient centered, timely, equitable, and efficient;

(6) analyze the role and global implications of internationally trained physicians, nurses, and other health professionals and personnel in the United States health workforce;

(7) analyze and make recommendations about achieving appropriate diversity in the United States health workforce;

(8) conduct public meetings to discuss health workforce policy issues and help formulate recommendations for Congress and the Secretary of Health and Human Services;

(9) in the course of meetings conducted under paragraph (8), consider the results of staff research, presentations by policy experts, and comments from interested parties;

(10) make recommendations to Congress concerning health workforce policy issues;

(11) not later than April 15, 2006, and each April 15 thereafter, submit a report to Congress containing the results of the reviews conducted under this subsection and the recommendations developed under this subsection;

(12) periodically, as determined appropriate by the Commission, submit reports to Congress concerning specific issues that the Commission determines are of high importance; and

(13) carry out any other activities determined appropriate by the Secretary of Health and Human Services.

(d) ONGOING DUTIES CONCERNING REPORTS AND REVIEWS.—

(1) COMMENTING ON REPORTS.—

(A) SUBMISSION TO COMMISSION.—The Secretary of Health and Human Services shall transmit to the Commission a copy of each report that is submitted by the Secretary to Congress if such report is required by law and relates to health workforce policy.

(B) REVIEW.—The Commission shall review a report transmitted under subparagraph (A) and, not later than 6 months after the date on which the report is transmitted, submit to the appropriate committees of Congress written comments concerning such report. Such comments may include such recommendations as the Commission determines appropriate.

(2) AGENDA AND ADDITIONAL REVIEWS.—

(A) IN GENERAL.—The Commission shall consult periodically with the chairman and ranking members of the appropriate committees of Congress concerning the agenda and progress of the Commission.

(B) ADDITIONAL REVIEWS.—The Commission may from time to time conduct additional reviews and submit additional reports to the appropriate committees of Congress on topics relating to Federal health workforce-related programs and as may be requested by the chairman and ranking members of such committees.

(3) AVAILABILITY OF REPORTS.—The Commission shall transmit to the Secretary of Health and Human Services a copy of each report submitted by the Commission under this section and shall make such reports available to the public.

(e) POWERS OF THE COMMISSION.—

(1) GENERAL POWERS.—Subject to such review as the Comptroller General determines to be necessary to ensure the efficient administration of the Commission, the Commission may—

(A) employ and fix the compensation of the Executive Director and such other personnel as may be necessary to carry out its duties;

(B) seek such assistance and support as may be required in the performance of its duties from appropriate Federal departments *and agencies;

(C) enter into contracts or make other arrangements as may be necessary for the conduct of the work of the Commission;

(D) make advance, progress, and other payments that relate to the work of the Commission;

(E) provide transportation and subsistence for personnel who are serving without compensation; and

(F) prescribe such rules and regulations at the Commission determined necessary with respect to the internal organization and operation of the Commission.

(2) INFORMATION.—To carry out its duties under this section, the Commission—

(A) shall have unrestricted access to all deliberations, records, and nonproprietary data maintained by the General Accounting Office;

(B) may secure directly from any department or agency of the United States information necessary to enable the Commission to carry out its duties under this section, on a schedule that is agreed upon between the Chairperson and the head of the department or agency involved;

(C) shall utilize existing information (published and unpublished) collected and assessed either by the staff of the Commission or under other arrangements;

(D) may conduct, or award grants or contracts for the conduct of, original research and experimentation where information

available under subparagraphs (A) and (B) is inadequate;

(E) may adopt procedures to permit any interested party to submit information to be used by the Commission in making reports and recommendations under this section; and

(F) may carry out other activities determined appropriate by the Commission.

(f) ADMINISTRATIVE PROVISIONS.—

(1) COMPENSATION.—While serving on the business of the Commission a member of the Commission shall be entitled to compensation at the per diem equivalent of the rate provided for under level IV of the Executive Schedule under title 5, United States Code.

(2) MEETINGS.—The Commission shall meet at the call of the Chairperson.

(3) EXECUTIVE DIRECTOR AND STAFF.—The Comptroller General shall appoint an individual to serve as the interim Executive Director of the Commission until the members of the Commission are able to select a permanent Executive Director under subsection (e)(1)(A).

(4) ETHICAL DISCLOSURE.—The Comptroller General shall establish a system for public disclosure by members of the Commission of financial and other potential conflicts of interest relating to such members.

(5) AUDITS.—The Commission shall be subject to periodic audit by the Comptroller General.

(g) FUNDING.—

(1) REQUESTS.—The Commission shall submit requests for appropriations in the same manner as the Comptroller General submits such requests. Amounts appropriated for the Commission shall be separate from amounts appropriated for the Comptroller General.

(2) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated to carry out this section, $6,000,000 for fiscal year 2006, and such sums as may be necessary for each subsequent fiscal year, of which—

(A) 80 percent of such appropriated amount shall be made available from the Federal Hospital Insurance Trust Fund under section 1817 of the Social Security Act (42 U.S.C. 1395i); and

(B) 20 percent of such appropriation shall be made available for amounts appropriated to carry out title XIX of such Act (42 U.S.C. 1396 et seq.).

(h) DEFINITION.—In this Act, the term ''appropriate committees of Congress'' means the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives.

By Mr. BINGAMAN (for himself, Mr. SMITH, Mr. BAUCUS, Mr. GRASSLEY, Mr. AKAKA, Mr. SCHUMER, and Mr. PRYOR):

S. 832. A bill to amend the Internal Revenue Code of 1986 to provide taxpayer protection and assistance, and for other purposes; to the Committee on Finance.

MR. BINGAMAN. Mr. President, I rise today to introduce the ''Taxpayer Protection and Assistance Act of 2005'' with Senators SMITH, BAUCUS, GRASSLEY, AKAKA, SCHUMER and PRYOR. This legislation combines various provisions intended to ensure that our nation's taxpayers are better able to prepare and file their tax returns each year in a fashion that is fair, reasonable and affordable. As long as we continue to require taxpayers to determine their own tax liability each year, we have a responsibility to ensure that we do not leave taxpayers vulnerable to abuses from those masquerading as tax professionals. This is bad for everyone including the majority of tax return preparers who provide professional and much needed services to taxpayers in their communities. I encourage my colleagues to work with us to ensure that the improvements that would be brought about by this bill are in place before the next filing season begins.

As I previously stated, this legislation is composed of several provisions. The first section would create a $10 million matching grant program for lower income tax preparation clinics much like the program we have currently have in place for tax controversies. I have seen first hand the impact free tax preparation clinics can have on taxpayers and their communities, as we are fortunate to have one of the best state-wide programs in the nation in New Mexico. TaxHelp New Mexico, which was started only a couple of years ago, helped 17,000 New Mexicans prepare and file their returns last year, resulting in over $14 million in refunds—all without refund anticipation loans. This year they are on pace to pass their goal of helping 25,000 elderly and economically disadvantaged taxpayers with free tax preparation and electronic filing of their returns. This program, started by Fred Gordon and Robin Brule from TVI and Carol Radosevich and Jeff Sterba from PNM, has turned into one of the best delivery mechanisms for public assistance I have seen in the state. This program has been fortunate to receive additional funding from the Annie E. Casey Foundation and the McCune Foundation. In order to continue to grow, though, we need to do our part in Congress and give them matching funding so they can continue their outreach into new communities in need of assistance.

The second set of provisions contained in this legislation would ensure that when taxpayers hire someone to help them with their tax returns they can be sure that the person is competent and professional. The first part of the bill makes sure that an enrolled agent, a tax professional licensed to practice before the IRS, shall have the exclusive right to describe him or herself as an ''enrolled agent,'' ''EA,'' or ''E.A.'' In New Mexico, enrolled agents play an important role in helping taxpayers with problems with the IRS and with preparing their returns. They have earned the right to use their credentials, and we should prohibit those who have not taken the rigorous exams and do not have their experience to confuse the public into thinking they too have the same credentials. The second part of the bill requires the Treasury to determine what standards need to be met in order for a person to prepare tax returns commercially. Like all other tax professionals, this will require people who make a living preparing tax returns to pass a minimum competency exam and take brush up courses each year to keep abreast of tax law changes. The majority of tax return preparers already meet these standards, and it is clear that those who do not need to in order to prepare returns for a fee. The Treasury Department will also be required to operate a public awareness campaign so that taxpayers will know that they need to check to be sure that someone preparing their tax returns for a fee is qualified.

The third set of provisions would directly address the problems with refund anticipation loans (RALs), which is a problem throughout the country, but is particularly bad in New Mexico. First, this bill requires refund loan facilitators to register with the Treasury Department. Refund loan facilitators are those people who solicit, process, or otherwise facilitate the making of a refund anticipation loan in relation to a tax return being electronically filed. The legislation also requires these refund loan facilitators to properly disclose to taxpayers that they do not have to get a RAL in order to file their return electronically, as well as clearly disclose what all the costs involved with the loan. Finally, the refund loan facilitators must disclose to taxpayers when the loans would allow their refunds to be offset by the amount of the loan. Failure to follow these new rules will empower Treasury to impose penalties as appropriate. Like the credentials required for preparing returns, the Treasury Department would need to operate a public awareness campaign to educate the public on the real costs of RALs as compared to other forms of credit. This program will be funded, at least in part, by amounts collected from penalties imposed on refund loan facilitators.

The last section of the bill is an issue that my colleague from Hawaii, Senator AKAKA, has been actively working on for the last several years. This provision would authorize the Treasury Department to award grants to financial institutions or charitable groups that help low income taxpayers set up accounts at bank or credit union. Because many taxpayers do not have checking or savings accounts, their refund from IRS cannot be electronically wired to them. The alternative is to have the check mailed to the taxpayer or to have the refund immediately loaned to the taxpayer in the form of a RAL. Of course, getting people to set up a checking or savings account for purposes of receiving their tax refund will also have the benefit of getting many of these people to start saving for the first time.

Before I conclude, I would specifically like to thank Anita Horn Rizek from the Finance Committee for her tireless dedication to improving our nation's tax system and ensuring that all taxpayers are treated fairly regardless of their income class. Without her efforts this legislation would not have been possible.

I hope my colleagues will join with us to ensure that another tax year does

not go by without making these modest changes. In order for our voluntary tax system to continue to function, taxpayers must have access to tax professionals with the highest ethical standards and greatest substantive knowledge possible. This bill will go a long way toward maintaining the integrity of the tax administration system.

I ask unanimous consent that the text of the bill and an analysis of the bill be printed in the RECORD.

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

S. 832

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

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE.

(a) SHORT TITLE.—This Act may be cited as the ''Taxpayer Protection and Assistance Act of 2005''.

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

SEC. 2. LOW-INCOME TAXPAYER CLINICS.

(a) GRANTS FOR RETURN PREPARATION CLINICS.—

(1) IN GENERAL.—Chapter 77 (relating to miscellaneous provisions) is amended by inserting after section 7526 the following new section:

''SEC. 7526A. RETURN PREPARATION CLINICS FOR LOW-INCOME TAXPAYERS.

''(a) IN GENERAL.—The Secretary may, subject to the availability of appropriated funds, make grants to provide matching funds for the development, expansion, or continuation of qualified return preparation clinics.

''(b) DEFINITIONS.—For purposes of this section—

''(1) QUALIFIED RETURN PREPARATION CLINIC.—

''(A) IN GENERAL.—The term 'qualified return preparation clinic' means a clinic which—

''(i) does not charge more than a nominal fee for its services (except for reimbursement of actual costs incurred), and

''(ii) operates programs which assist low-income taxpayers, including individuals for whom English is a second language, in preparing and filing their Federal income tax returns, including schedules reporting sole proprietorship or farm income.

''(B) ASSISTANCE TO LOW-INCOME TAXPAYERS.—A clinic is treated as assisting low-income taxpayers under subparagraph (A)(ii) if at least 90 percent of the taxpayers assisted by the clinic have incomes which do not exceed 250 percent of the poverty level, as determined in accordance with criteria established by the Director of the Office of Management and Budget.

''(2) CLINIC.—The term 'clinic' includes—

''(A) a clinical program at an eligible educational institution (as defined in section 529(e)(5)) which satisfies the requirements of paragraph (1) through student assistance of taxpayers in return preparation and filing, and

''(B) an organization described in section 501(c) and exempt from tax under section 501(a) which satisfies the requirements of paragraph (1).

''(c) SPECIAL RULES AND LIMITATIONS.—

''(1) AGGREGATE LIMITATION.—Unless otherwise provided by specific appropriation, the Secretary shall not allocate more than $10,000,000 per year (exclusive of costs of administering the program) to grants under this section.

''(2) OTHER APPLICABLE RULES.—Rules similar to the rules under paragraphs (2) through (7) of section 7526(c) shall apply with respect to the awarding of grants to qualified return preparation clinics.''.

(2) CLERICAL AMENDMENT.—The table of sections for chapter 77 is amended by inserting after the item relating to section 7526 the following new item:

''Sec. 7526A Return preparation clinics for low-income taxpayers.''.

(b) GRANTS FOR TAXPAYER REPRESENTATION AND ASSISTANCE CLINICS.—

(1) INCREASE IN AUTHORIZED GRANTS.—Section 7526(c)(1) (relating to aggregate limitation) is amended by striking ''$6,000,000'' and inserting ''$10,000,000''.

(2) USE OF GRANTS FOR OVERHEAD EXPENSES PROHIBITED.—

(A) IN GENERAL.—Section 7526(c) (relating to special rules and limitations) is amended by adding at the end the following new paragraph:

''(6) USE OF GRANTS FOR OVERHEAD EXPENSES PROHIBITED.—No grant made under this section may be used for the overhead expenses of any clinic or of any institution sponsoring such clinic.''.

(B) CONFORMING AMENDMENTS.—Section 7526(c)(5) is amended—

(i) by inserting ''qualified'' before ''low-income'', and

(ii) by striking the last sentence.

(3) PROMOTION OF CLINICS.—Section 7526(c), as amended by paragraph (2), is amended by adding at the end the following new paragraph:

''(7) PROMOTION OF CLINICS.—The Secretary is authorized to promote the benefits of and encourage the use of low-income taxpayer clinics through the use of mass communications, referrals, and other means.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to grants made after the date of the enactment of this Act.

SEC. 3. CLARIFICATION OF ENROLLED AGENT CREDENTIALS.

(a) IN GENERAL.—Chapter 77 (relating to miscellaneous provisions) is amended by adding at the end the following new section:

''SEC. 7529. ENROLLED AGENTS.

''(a) IN GENERAL.—The Secretary may prescribe such regulations as may be necessary to regulate the conduct of enrolled agents in regards to their practice before the Internal Revenue Service.

''(b) USE OF CREDENTIALS.—Any enrolled agents properly licensed to practice as required under rules promulgated under subsection (a) shall be allowed to use the credentials or designation as 'enrolled agent', 'EA', or 'E.A.'.''.

(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 is amended by adding at the end the following new item:

''Sec. 7529 Enrolled agents.''.

(c) PRIOR REGULATIONS.—The authorization to prescribe regulations under the amendments made by this section may not be construed to have any effect on part 10 of title 31, Code of Federal Regulations, or any other related Federal rule or regulation issued before the date of the enactment of this Act.

(d) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 4. REGULATION OF INCOME TAX RETURN PREPARERS.

(a) AUTHORIZATION.—Section 330(a)(1) of title 31, United States Code, is amended by inserting ''(including compensated preparers of tax returns, documents, and other submissions)'' after ''representatives''.

(b) REQUIREMENT.—

(1) IN GENERAL.—Not later than 1 year after the date of the enactment of this Act, the Secretary of the Treasury shall prescribe regulations under section 330 of title 31, United States Code—

(A) to regulate those compensated preparers not otherwise regulated under regulations promulgated under such section on the date of the enactment of this Act, and

(B) to carry out the provisions of, and amendments made by, this section.

(2) EXAMINATION.—In promulgating the regulations under paragraph (1), the Secretary shall develop (or approve) and administer an eligibility examination designed to test—

(A) the technical knowledge and competency of each preparer described in paragraph (1)(A)—

(i) to prepare Federal tax returns, including individual and business income tax returns, and

(ii) to properly claim the earned income tax credit under section 32 of the Internal Revenue Code of 1986 with respect to such individual returns, and

(B) the knowledge of each such preparer regarding such ethical standards for the preparation of such returns as determined appropriate by the Secretary.

(3) CONTINUING ELIGIBILITY.—

(A) IN GENERAL.—The regulations under paragraph (1) shall require a renewal of eligibility every 3 years and shall set forth the manner in which a preparer described in paragraph (1)(A) must renew such eligibility.

(B) CONTINUING EDUCATION REQUIREMENTS.—As part of the renewal of eligibility, such regulations shall require that each such preparer show evidence of completion of such continuing education requirements as specified by the Secretary.

(C) NONMONETARY SANCTIONS.—The regulations under paragraph (1) shall provide for the suspension or termination of such eligibility in the event of any failure to comply with the requirements for such eligibility.

(c) OFFICE OF PROFESSIONAL RESPONSIBILITY.—Section 330 of title 31, United States Code, is amended by adding at the end the following new subsection:

''(e) OFFICE OF PROFESSIONAL RESPONSIBILITY.—

''(1) IN GENERAL.—There shall be in the Internal Revenue Service an Office of Professional Responsibility the functions of which shall be as prescribed by the Secretary of the Treasury, including the carrying out of the purposes of this section.

''(2) DIRECTOR.—

''(A) IN GENERAL.—The Office of Professional Responsibility shall be under the supervision and direction of an official known as the 'Director, Office of Professional Responsibility'. The Director, Office of Professional Responsibility, shall report directly to the Commissioner of Internal Revenue and shall be entitled to compensation at the same rate as the highest rate of basic pay established for the Senior Executive Service under section 5382 of title 5, or, if the Secretary of the Treasury so determines, at a rate fixed under section 9503 of such title.

''(B) APPOINTMENT.—The Director, Office of Professional Responsibility, shall be appointed by the Secretary of the Treasury without regard to the provisions of title 5 relating to appointments in the competitive service or the Senior Executive Service.

''(3) HEARING.—Any hearing on an action initiated by the Director, Office of Professional Responsibility to impose a sanction under regulations promulgated under this section shall be conducted in accordance with sections 556 and 557 of title 5 by 1 or

more administrative law judges appointed by the Secretary of the Treasury under section 3105 of title 5.

''(4) INFORMATION ON SANCTIONS TO BE AVAILABLE TO THE PUBLIC.—

''(A) SANCTIONS INITIATED BY ACTION.—When an action is initiated by the Director, Office of Professional Responsibility, to impose a sanction under regulations promulgated under this section, the pleadings, and the record of the proceeding and hearing shall be open to the public (subject to restrictions imposed under subparagraph (C)).

''(B) SANCTION NOT INITIATED BY ACTION.—When a sanction under regulations promulgated under this section (other than a private reprimand) is imposed without initiation of an action, the Director, Office of Professional Responsibility, shall make available to the public information identifying the representative, employer, firm or other entity sanctioned, as well as information about the conduct which gave rise to the sanction (subject to restrictions imposed under subparagraph (C)).

''(C) RESTRICTIONS ON RELEASE OF INFORMATION.—Information about clients of the representative, employer, firm or other entity and medical information with respect to the representative shall not be released to the public or discussed in an open hearing, except to the extent necessary to understand the nature, scope, and impact of the conduct giving rise to the sanction or proposed sanction. Disagreements regarding the application of this subparagraph shall be resolved by the administrative law judge or, when a sanction is imposed without initiation of an action, by the Director, Office of Professional Responsibility.

''(5) FEES.—Any fees imposed under regulations promulgated under this section shall be available without fiscal year limitation to the Office of Professional Responsibility for the purpose of reimbursement of the costs of administering and enforcing the requirements of such regulations.''.

(d) PENALTIES.—

(1) INCREASE IN CERTAIN PENALTIES.—Subsections (b) and (c) of section 6695 (relating to other assessable penalties with respect to the preparation of income tax returns for other persons) are each amended by striking ''$50'' and inserting ''$500''.

(2) USE OF PENALTIES.—Unless specifically appropriated otherwise, there is authorized to be appropriated and is appropriated to the Office of Professional Responsibility for each fiscal year for the administration of the public awareness campaign described in subsection (f) an amount equal to the penalties collected during the preceding fiscal year under sections 6694 and 6695 of the Internal Revenue Code of 1986 and under the regulations promulgated under section 330 of title 31, United States Code (by reason of subsection (b)(1)).

(e) COORDINATION WITH SECTION 6060(A).—The Secretary of the Treasury shall coordinate the requirements under the regulations promulgated under section 330 of title 31, United States Code, with the return requirements of section 6060 of the Internal Revenue Code of 1986.

(f) PUBLIC AWARENESS CAMPAIGN.—The Secretary of the Treasury shall conduct a public information and consumer education campaign, utilizing paid advertising—

(1) to encourage taxpayers to use for Federal tax matters only professionals who establish their competency under the regulations promulgated under section 330 of title 31, United States Code, and

(2) to inform the public of the requirements that any compensated preparer of tax returns, documents, and submissions subject to the requirements under the regulations promulgated under such section must sign the return, document, or submission prepared for a fee and display notice of such preparer's compliance under such regulations.

(g) ADDITIONAL FUNDS AVAILABLE FOR COMPLIANCE ACTIVITIES.—The Secretary of the Treasury may use any specifically appropriated funds for earned income tax credit compliance to improve and expand enforcement of the regulations promulgated under section 330 of title 31, United States Code.

(h) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 5. CONTRACT AUTHORITY FOR EXAMINATIONS OF PREPARERS.

The Secretary of the Treasury is authorized to contract for the development or administration, or both, of any examinations under the regulations promulgated under section 330 of title 31, United States Code.

SEC. 6. REGULATION OF REFUND ANTICIPATION LOAN FACILITATORS.

(a) REGULATION OF REFUND ANTICIPATION LOAN FACILITATORS.—

(1) IN GENERAL.—Chapter 77 (relating to miscellaneous provisions), as amended by this Act, is amended by inserting at the end the following new section:

''SEC. 7530. REFUND ANTICIPATION LOAN FACILITATORS.

''(a) REGISTRATION.—Each refund loan facilitator shall register with the Secretary on an annual basis. As a part of such registration, each refund loan facilitator shall provide the Secretary with the taxpayer identification number of such facilitator.

''(b) DISCLOSURE.—Each refund loan facilitator shall disclose to a taxpayer both orally and on a separate written form at the time such taxpayer applies for a refund anticipation loan the following information:

''(1) NATURE OF THE TRANSACTION.—The refund loan facilitator shall disclose—

''(A) that the taxpayer is applying for a loan that is based upon the taxpayer's anticipated income tax refund,

''(B) the expected time within which the loan will be paid to the taxpayer if such loan is approved,

''(C) the time frame in which tax refunds are typically paid based upon the different filing options available to the taxpayer,

''(D) that there is no guarantee that a refund will be paid in full or received within a specified time period and that the taxpayer is responsible for the repayment of the loan even if the refund is not paid in full or has been delayed,

''(E) if the refund loan facilitator has an agreement with another refund loan facilitator (or any lender working in conjunction with another refund loan facilitator) to offset outstanding liabilities for previous refund anticipation loans provided by such other refund loan facilitator, that any refund paid to the taxpayer may be so offset and the implication of any such offset,

''(F) that the taxpayer may file an electronic return without applying for a refund anticipation loan and the fee for filing such an electronic return, and

''(G) that the loan may have substantial fees and interest charges that may exceed those of other sources of credit and the taxpayer should carefully consider—

''(i) whether such a loan is appropriate for the taxpayer, and

''(ii) other sources of credit.

''(2) FEES AND INTEREST.—The refund loan facilitator shall disclose all refund anticipation loan fees with respect to the refund anticipation loan. Such disclosure shall include—

''(A) a copy of the fee schedule of the refund loan facilitator,

''(B) the typical fees and interest rates (using annual percentage rates as defined by section 107 of the Truth in Lending Act (15 U.S.C. 1606)) for several typical amounts of such loans,

''(C) typical fees and interest charges if a refund is not paid or delayed, and

''(D) the amount of a fee (if any) that will be charged if the loan is not approved.

''(3) OTHER INFORMATION.—The refund loan facilitator shall disclose any other information required to be disclosed by the Secretary.

''(c) FINES AND SANCTIONS.—

''(1) IN GENERAL.—The Secretary may impose a monetary penalty on any refund loan facilitator who—

''(A) fails to register under subsection (a), or

''(B) fails to disclose any information required under subsection (b).

''(2) MAXIMUM MONETARY PENALTY.—Any monetary penalty imposed under paragraph (1) shall not exceed—

''(A) in the case of a failure to register, the gross income derived from all refund anticipation loans made during the period the refund loan facilitator was not registered, and

''(B) in the case of a failure to disclose information, the gross income derived from all refund anticipation loans with respect to which such failure applied.

''(3) REASONABLE CAUSE EXCEPTIONS.—No penalty may be imposed under this subsection with respect to any failure if it is shown that such failure is due to reasonable cause.

''(d) DEFINITIONS.—For purposes of this section—

''(1) REFUND LOAN FACILITATOR.—

''(A) IN GENERAL.—The term 'refund loan facilitator' means any electronic return originator who—

''(i) solicits for, processes, receives, or accepts delivery of an application for a refund anticipation loan, or

''(ii) facilitates the making of a refund anticipation loan in any other manner.

''(B) ELECTRONIC RETURN ORIGINATOR.—For purposes of subparagraph (A), the term 'electronic return originator' means a person who originates the electronic submission of income tax returns for another person.

''(2) REFUND ANTICIPATION LOAN.—The term 'refund anticipation loan' means any loan of money or any other thing of value to a taxpayer in connection with the taxpayer's anticipated receipt of a Federal tax refund. Such term includes a loan secured by the tax refund or an arrangement to repay a loan from the tax refund.

''(3) REFUND ANTICIPATION LOAN FEES.—The term 'refund anticipation loan fees' means the fees, charges, interest, and other consideration charged or imposed by the lender or facilitator for the making of a refund anticipation loan.

''(e) REGULATIONS.—The Secretary may prescribe such regulation as necessary to implement the requirements of this section.''.

(2) CLERICAL AMENDMENT.—The table of sections for chapter 77, as amended by this Act, is amended by adding at the end the following new item:

''Sec. 7530 Refund anticipation loan facilitators.''.

(b) DISCLOSURE OF PENALTY.—Subsection (k) of section 6103 is amended by adding at the end the following new paragraph:

''(10) DISCLOSURE OF PENALTIES ON REFUND ANTICIPATION LOAN FACILITATORS.—The Secretary may disclose the name of any person with respect to whom a penalty has been imposed under section 7530 and the amount of any such penalty.''.

(c) USE OF PENALTIES.—Unless specifically appropriated otherwise, there is authorized to be appropriated and is appropriated to the Internal Revenue Service for each fiscal year

for the administration of the public awareness campaign described in subsection (d) an amount equal to the penalties collected during the preceding fiscal year under section 7530 of the Internal Revenue Code of 1986.

(d) PUBLIC AWARENESS CAMPAIGN.—The Secretary of the Treasury shall conduct a public information and consumer education campaign, utilizing paid advertising, to educate the public on making sound financial decisions with respect to refund anticipation loans (as defined under section 7530 of the Internal Revenue Code of 1986), including the need to compare—

(1) the rates and fees of such loans with the rates and fees of conventional loans; and

(2) the amount of money received under the loan after taking into consideration such costs and fees with the total amount of the refund.

(e) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date that is 1 year after the date of the enactment of this Act.

SEC. 7. TAXPAYER ACCESS TO FINANCIAL INSTITUTIONS.

(a) ESTABLISHMENT OF PROGRAM.—The Secretary is authorized to award demonstration project grants (including multi-year grants) to eligible entities which partner with volunteer and low-income preparation organizations to provide tax preparation services and assistance in connection with establishing an account in a federally insured depository institution for individuals that currently do not have such an account.

(b) ELIGIBLE ENTITIES.—

(1) IN GENERAL.—An entity is eligible to receive a grant under this section if such an entity is—

(A) an organization described in section 501(c)(3) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code,

(B) a federally insured depository institution,

(C) an agency of a State or local government,

(D) a community development financial institution,

(E) an Indian tribal organization,

(F) an Alaska Native Corporation,

(G) a Native Hawaiian organization,

(H) a labor organization, or

(I) a partnership comprised of 1 or more of the entities described in the preceding subparagraphs.

(2) DEFINITIONS.—For purposes of this section—

(A) FEDERALLY INSURED DEPOSITORY INSTITUTION.—The term ''federally insured depository institution'' means any insured depository institution (as defined in section 3 of the Federal Deposit Insurance Act (12 U.S.C. 1813)) and any insured credit union (as defined in section 101 of the Federal Credit Union Act (12 U.S.C. 1752)).

(B) COMMUNITY DEVELOPMENT FINANCIAL INSTITUTION.—The term ''community development financial institution'' means any organization that has been certified as such pursuant to section 1805.201 of title 12, Code of Federal Regulations.

(C) ALASKA NATIVE CORPORATION.—The term ''Alaska Native Corporation'' has the same meaning as the term ''Native Corporation'' under section 3(m) of the Alaska Native Claims Settlement Act (43 U.S.C. 1602(m)).

(D) NATIVE HAWAIIAN ORGANIZATION.—The term ''Native Hawaiian organization'' means any organization that—

(i) serves and represents the interests of Native Hawaiians, and

(ii) has as a primary and stated purpose the provision of services to Native Hawaiians.

(E) LABOR ORGANIZATION.—The term ''labor organization'' means an organization—

(i) in which employees participate,

(ii) which exists for the purpose, in whole or in part, of dealing with employers concerning grievances, labor disputes, wages, rates of pay, hours of employment, or conditions of work, and

(iii) which is described in section 501(c)(5).

(c) APPLICATION.—An eligible entity desiring a grant under this section shall submit an application to the Secretary in such form and containing such information as the Secretary may require.

(d) LIMITATION ON ADMINISTRATIVE COSTS.—A recipient of a grant under this section may not use more than 6 percent of the total amount of such grant in any fiscal year for the administrative costs of carrying out the programs funded by such grant in such fiscal year.

(e) EVALUATION AND REPORT.—For each fiscal year in which a grant is awarded under this section, the Secretary shall submit a report to Congress containing a description of the activities funded, amounts distributed, and measurable results, as appropriate and available.

(f) AUTHORIZATION OF APPROPRIATIONS.—There is authorized to be appropriated to the Secretary, for the grant program described in this section, $10,000,000, or such additional amounts as deemed necessary, to remain available until expended.

(g) REGULATIONS.—The Secretary is authorized to promulgate regulations to implement and administer the grant program under this section.

(h) STUDY ON DELIVERY OF TAX REFUNDS.—

(1) IN GENERAL.—The Secretary of the Treasury, in consultation with the National Taxpayer Advocate, shall conduct a study on the payment of tax refunds through debit cards or other electronic means to assist individuals that do not have access to financial accounts or institutions.

(2) REPORT.—Not later than 1 year after the date of the enactment of this Act, the Secretary of the Treasury shall submit a report to Congress containing the result of the study conducted under subsection (a).

SEC. 8. EXPANDED USE OF TAX COURT PRACTICE FEES FOR PRO SE TAXPAYERS.

(a) IN GENERAL.—Section 7475(b) (relating to use of fees) is amended by inserting before the period at the end ''and to provide services to pro se taxpayers''.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

ANALYSIS OF TAXPAYER PROTECTION AND ASSISTANCE ACT

OPR discipline is imposed after a hearing before an administrative law judge or as a result of an agreement between the OPR and the representative. Little is known about the basis for these actions, because the current practice is to publish only the identity of the representative, the disciplinary action taken; and the effective date. The bill would open the process to the public, providing greater transparency and accountability for both the representatives and the OPR.

Following the practice of many State attorney discipline processes, the bill provides that proceedings before an administrative law judge are open to the public. These proceedings are initiated by the Director of the Office of Professional Responsibility after the representative has been notified of the proposed charges, and has had an opportunity to respond to the Director. In many cases, the representative agrees with the Director that a violation of the rules of conduct has occurred, and agrees to accept a disciplinary action without a hearing before an administrative Judge. When discipline is imposed based on such an agreement, the bill provides that the Director will provide summary information about the conduct which gave rise to the sanction.

There is a longstanding provision of 26 USC 6103, permitting taxpayer information to be disclosed in proceedings brought to impose discipline under 31 USC 330. The bill provides a limitation on the disclosure of information about the client, allowing the administrative law judge to decide whether the client information is necessary to understand the nature, scope or impact of the misconduct. In cases where discipline is imposed without bringing the matter before an administrative law judge, the Director makes this determination. The bill also provides a general protection for medical information, the release of which would be an unwarranted invasion of personal privacy. For example, when a practitioner offers evidence of physical or mental health problems to explain his or her conduct, the release of that medical information in a proceeding may be inappropriate.

Mr. AKAKA Mr. President, I am proud to cosponsor the Taxpayer Protection and Assistance Act of 2005. I thank Senator BINGAMAN for introducing this bill and working closely with me over the years to protect taxpayers and expand access to financial services. I also appreciate all of the efforts of Senators BAUCUS, SMITH, GRASSLEY, and PRYOR on this important piece of consumer protection legislation.

The earned income tax credit (EITC) helps working families meet their food, clothing, housing, transportation, and education needs. Unfortunately, EITC refunds intended for working families are unnecessarily diminished by excessive tax preparation fees and the use of refund anticipation loans (RALs). According to the Brookings Institution, an estimated $1.9 billion intended to assist low-income families via the EITC was received by commercial tax preparers and affiliated national banks to pay for tax assistance, electronic filing of returns, and high-cost refund anticipation loans in 2002. Interest rates on RALs can range from 97 percent to more than 2,000 percent. The interest rates and fees charged on this type of product are not justified given the short duration and low repayment risk of this type of loan.

This legislation is a good start towards improving the quality of tax preparation services, providing relevant and useful disclosures about the use of RALs, and expanding access to low- and moderate-income families to mainstream financial services. The Act will provide the Department of the Treasury with the authority to regulate individuals preparing federal income tax returns and other documents for submission to the Internal Revenue Service. Fifty-seven percent of EITC overclaims were made on returns put together by paid preparers. This Act requires examinations, education, and oversight of paid preparers and urges citizens to utilize the services of an accredited or licensed tax preparer. This should improve the quality of tax preparation services available to our citizens.

In addition, the Act will require RAL facilitators to register with the Department of the Treasury, and comply with minimum disclosure requirements intended to improve the understanding of consumers about the costs associated with RALs. The Act also requires that the Department of the Treasury conduct a public awareness campaign intended to improve the knowledge of consumers about the costs associated with RALs. We need consumers to know more about the high fees associated with RALs and what alternatives are available, such as opening a bank or credit union account and having their refund directly deposited into it.

I am pleased that authorization language for a grant program to link tax preparation services with the opening of a bank or credit union account is included in this legislation. It is estimated that four million EITC recipients are classified as unbanked, and lack a formal relationship with a financial institution. Approximately 45 percent of EITC recipients pay for check cashing services. Check cashing services reduce EITC benefits by $130 million. Having a bank account allows individuals to take advantage of electronic filing, thus eliminating the excessive fees that check cashing services and refund anticipation loan providers assess. An account at a bank or credit union provides consumers alternatives to rapid refund loans, check cashing services, and lower cost remittances. In addition, bank and credit union accounts provide access to products and services found at mainstream financial institutions, such as savings accounts and reasonably priced loans.

This grant program builds upon the First Accounts initiative which has funded pilot projects that have coupled tax preparation services with the establishment of bank accounts. An example of such a project is the partnership that has been established by The Center for Economic Progress in Chicago. We need more of these types of programs intended to provide much needed tax preparation assistance, and encourage the use of mainstream financial services.

I urge all of my colleagues to support this legislation. This is an important first step towards improving the quality of tax preparation services. I look forward to continuing to work with my colleagues on additional consumer protections and initiatives to bring more people into mainstream financial services, such as what I included in S. 324, the Taxpayer Abuse Prevention Act.

By Mr. BINGAMAN:

S. 833. A bill to amend the Workforce Investment Act of 1998 to authroize the Secretary of Labor to provide for 5-year pilot projects to establish a system of industry-validated national certifications of skills in high-technology industries and a cross-disciplinary national certification of skills in homeland security technology; to the Committee on Health, Education, Labor, and Pensions.

By Mr. BINGAMAN:

S. 834. A bill to amend the Workforce Investment Act of 1998 to provide for integrated workforce training programs for adults with limited English proficiency, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

Mr. BINGAMAN. Mr. President, I ask unanimous consent that the text of the bills be printed in the RECORD.

There being no objection, the bills were ordered to be printed in the RECORD, as follows:

S. 833

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 ''Workforce Investment for Next-Generation Technologies Act'' or the ''WING Act''.

SEC. 2. FINDINGS.

Congress finds the following:

(1) Science- and technology-based industries have been and will continue to be engines of United States economic growth and national security.

(2) The United States faces great challenges in the global economy from nations with highly trained technical workforces.

(3) Occupations requiring technical and scientific training are projected to grow rapidly over the next decade, at 3 times the rate of all occupations (according to Science & Engineering Indicators, 2002).

(4) The need for trained technology workers in national security fields has increased as a result of the events of September 11, 2001.

(5) National certification systems are well established and accepted in fields such as health and information technology and have succeeded in attracting more workers into those fields.

(6) Business and workers could both be well served by expanding the certification concept to other high technology industries.

(7) National certification systems allow workers to develop skills transportable to other States in response to layoffs and other economic changes.

(8) National certification systems facilitate interstate comparisons of education and training programs and help identify best practices and reduce cost and development redundancies.

(9) National certification systems promote quality and encourage educational institutions to modernize programs to ensure graduates pass industry-required exams.

(10) National certification based on industry-validated skill standards introduces stricter accountability for technical and vocational education programs.

(11) Certification signals value to employers and increases applicants' employability.

(12) Certification offers a planned skill development route into employment or professional advancement for working adults and displaced workers.

(13) The National Science Foundation's Advanced Technological Education Program, authorized by Congress in 1992, has created national centers of excellence at community colleges that have established unique linkages with industry to prepare individuals for the technical workforce under the program.

(14) The Advanced Technological Education Program should be expanded to all institutions of higher education, as the Nation should invest more resources in training and education programs that are responsive to marketplace needs.

(15) The one-stop delivery systems authorized under the Workforce Investment Act of 1998 have proved to be effective providers of information and resources for job seekers.

(16) The one-stop delivery systems offer special opportunities for directing displaced workers to certification programs that build skills for technical fields where rewarding jobs are plentiful.

SEC. 3. PURPOSES.

The purposes of this Act are as follows:

(1) To increase the numbers of workers educated for employment in high technology industries.

(2) To align the technical and vocational programs of educational institutions with the workforce needs of high-growth, next generation industries.

(3) To offer individuals expanded opportunities for rapid training and retraining in portable skills needed to keep and change jobs in a volatile economy.

(4) To provide United States businesses with adequate numbers of skilled technical workers.

(5) To encourage a student's or worker's progress toward an advanced degree while providing training, education, and useful credentials for workforce entry or reentry.

SEC. 4. SKILL CERTIFICATION PILOT PROJECTS.

Section 171 of the Workforce Investment Act of 1998 (29 U.S.C. 2916) is amended by adding at the end the following:

''(e) SKILL CERTIFICATION PILOT PROJECTS.—

''(1) PILOT PROJECTS.—In accordance with subsection (b), the Secretary of Labor shall establish and carry out not more than 20 pilot projects to establish a system of industry-validated national certifications of skills, including—

''(A) not more than 16 national certifications of skills in high-technology industries, including biotechnology, telecommunications, highly automated manufacturing (including semiconductors), advanced materials technology, nanotechnology, and energy technology (including technology relating to next-generation lighting); and

''(B) not more than 4 cross-disciplinary national certifications of skills in homeland security technology.

''(2) GRANTS TO ELIGIBLE ENTITIES.—In carrying out the pilot projects, the Secretary of Labor shall make grants to eligible entities, for periods of not less than 36 months and not more than 48 months, to carry out the authorized activities described in paragraph (7) with respect to the certifications described in paragraph (1).

''(3) ELIGIBLE ENTITIES.—

''(A) DEFINITION OF ELIGIBLE ENTITY.—In this subsection, the term 'eligible entity' means an entity that shall include as a principal participant one or more of the following:

''(i) An institution of higher education (as defined in section 101 or 102 of the Higher Education Act of 1965 (20 U.S.C. 1001, 1002)).

''(ii) An advanced technology education center.

''(iii) A local workforce investment board.

''(iv) A representative of a business in a target industry for the certification involved.

''(v) A representative of an industry association, labor organization, or community development organization.

''(B) HISTORY OF DEMONSTRATED CAPABILITY REQUIRED.—To be eligible to receive a grant under this subsection, an eligible entity shall have a history of demonstrated capability for effective collaboration with industry on workforce development activities that is consistent with the goals of this Act.

''(4) APPLICATIONS.—To be eligible to receive a grant under this subsection, an eligible entity shall submit an application to the Secretary of Labor at such time, in such

manner, and containing such information as the Secretary may require.

''(5) CRITERIA.—The Secretary of Labor shall establish criteria, consistent with paragraph (6), for awarding grants under this subsection.

''(6) PRIORITY.—In selecting eligible entities to receive grants under this subsection, the Secretary of Labor shall give priority to eligible entities that demonstrate the availability of and ability to provide matching funds from industry or nonprofit sources. Such matching funds may be provided in cash or in kind.

''(7) AUTHORIZED ACTIVITIES.—

''(A) IN GENERAL.—An eligible entity that receives a grant under this subsection shall use the funds made available through the grant—

''(i) to establish certification requirements for a certification described in paragraph (1) for an industry;

''(ii) to develop and initiate a certification program that includes preparatory courses, course materials, procedures, and examinations, for the certification; and

''(iii) to collect and analyze data related to the program at the program's completion, and to identify best practices (consistent with paragraph (8)) that may be used by local and State workforce investment boards in the future.

''(B) BASIS FOR REQUIREMENTS.—The certification requirements shall be based on applicable skill standards for the industry involved that have been developed by or linked to national centers of excellence under the National Science Foundation's Advanced Technological Education Program. The requirements shall require an individual to demonstrate an identifiable set of competencies relevant to the industry in order to receive certification. The requirements shall be designed to provide evidence of a transferable skill set that allows flexibility and mobility of workers within a high technology industry.

''(C) RELATIONSHIP TO TRAINING AND EDUCATION PROGRAMS.—The eligible entity shall ensure that—

''(i) a training and education program related to competencies for the industry involved, that is flexible in mode and timeframe for delivery and that meets the needs of those seeking the certification, is offered; and

''(ii) the certification program is offered at the completion of the training and education program.

''(D) RELATIONSHIP TO THE ASSOCIATE DEGREE.—The eligible entity shall ensure that the certification program is consistent with the requirements for a 2-year associate degree.

''(E) AVAILABILITY.—The eligible entity shall ensure that the certification program is open to students pursuing associate degrees, employed workers, and displaced workers.

''(8) CONSULTATION.—The Secretary of Labor shall consult with the Director of the National Science Foundation and the Secretary of Education to ensure that the pilot projects build on the expertise and information about best practices gained through the implementation of the National Science Foundation's Advanced Technological Education Program.

''(9) CORE COMPONENTS; GUIDELINES; REPORTS.—After collecting and analyzing the data obtained from the pilot programs, the Secretary of Labor shall—

''(A) establish the core components of a model high-technology certification program;

''(B) establish guidelines to assure development of a uniform set of standards and policies for such programs;

''(C) submit and prepare a report on the pilot projects to the Committee on Health, Education, Labor, and Pensions of the Senate and the Committee on Education and the Workforce of the House of Representatives; and

''(D) make available to the public both the data and the report.

''(10) AUTHORIZATION OF APPROPRIATIONS.—In addition to amounts authorized to be appropriated under section 174(b), there is authorized to be appropriated $60,000,000 for fiscal year 2006 to carry out this subsection.''.

S. 834

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 ''Limited English Proficiency and Integrated Workforce Training Act''.

SEC. 2. FINDINGS.

Congress finds the following:

(1) The Workforce Investment Act of 1998 system is designed—

(A) to ensure universal access for individuals in need of employment and training systems; and

(B) to equip workers with those skills that contribute to lifelong education.

(2) The Workforce Investment Act of 1998 system is designed to recognize and reinforce the link between economic development and workforce development to meet the joint demands of employers and workers.

(3) The Workforce Investment Act of 1998 system should address the ongoing shortage of essential skills in the United States workforce in sectors with economic growth to ensure the United States remains competitive in the global economy.

(4) Immigrants accounted for over 50 percent of the growth in the civilian workforce between 1990 and 2001, and assuming today's levels of immigration remain constant, immigrants will account for half of the growth in the working age population between 2006 and 2015.

(5) The growth of the United States workforce and the competitiveness of the United States economy is directly linked to immigrants, some of whom are limited English proficient.

(6) The Workforce Investment Act of 1998 system may be significantly strengthened by funding the development of an employer centered integrated workforce training program for adults with limited English proficiency, taking into account the needs of the local and regional economy and the linguistic, social, and cultural characteristics of the individual.

SEC. 3. INTEGRATED WORKFORCE TRAINING PROGRAMS FOR ADULTS WITH LIMITED ENGLISH PROFICIENCY.

Section 171 of the Workforce Investment Act of 1998 (29 U.S.C. 2916) is amended by adding at the end the following:

''(e) INTEGRATED WORKFORCE TRAINING PROGRAMS FOR ADULTS WITH LIMITED ENGLISH PROFICIENCY.—

''(1) DEFINITIONS.—In this subsection:

''(A) INTEGRATED WORKFORCE TRAINING.—The term 'integrated workforce training' means training that integrates occupational skills training with language acquisition.

''(B) SECRETARY.—The term 'Secretary' means the Secretary of Labor in consultation with the Secretary of Education.

''(2) DEMONSTRATION PROJECT.—In accordance with subsection (b), the Secretary shall establish and implement a national demonstration project designed to both analyze and provide data on workforce training programs that integrate English language acquisition and occupational training.

''(3) GRANTS.—

''(A) IN GENERAL.—In carrying out the demonstration project, the Secretary shall make not less than 10 grants, on a competitive basis, to eligible entities to provide the integrated workforce training programs. In awarding grants under this subsection the Secretary shall take into consideration awarding grants to eligible entities from diverse geographic areas, including rural areas.

''(B) PERIODS.—The Secretary shall make the grants for periods of not less than 24 months and not more than 48 months.

''(4) ELIGIBLE ENTITIES.—

''(A) IN GENERAL.—To be eligible to receive a grant under this subsection, an eligible entity shall work in conjunction with a local board and shall include as a principal participant one or more of the following:

''(i) An employer or employer association.

''(ii) A nonprofit provider of English language instruction.

''(iii) A provider of occupational or skills training.

''(iv) A community-based organization.

''(v) An educational institution, including a 2- or 4-year college, or a technical or vocational school.

''(vi) A labor organization.

''(vii) A local board.

''(B) EXPERTISE.—To be eligible to receive a grant under this subsection, an eligible entity shall have proven expertise in—

''(i) serving individuals with limited English proficiency, including individuals with lower levels of oral and written English; and

''(ii) providing workforce programs with training and English language instruction.

''(5) APPLICATIONS.—

''(A) IN GENERAL.—To be eligible to receive a grant under this subsection, an eligible entity shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may require.

''(B) CONTENTS.—Each application submitted under subparagraph (A) shall—

''(i) contain information, including capability statements, that demonstrates that the eligible entity has the expertise described in paragraph (4)(B); and

''(ii) include an assurance that the program to be assisted shall—

''(I) establish a generalized adult bilingual workforce training and education model that integrates English language acquisition and occupational training, and incorporates the unique linguistic and cultural factors of the participants;

''(II) establish a framework by which the employer, employee, and other relevant members of the eligible entity can create a career development and training plan that assists both the employer and the employee to meet their long-term needs;

''(III) ensure that the framework established under subclause (II) takes into consideration the knowledge, skills, and abilities of the employee with respect to both the current and economic conditions of the employer and future labor market conditions relevant to the local area; and

''(IV) establish identifiable measures so that the progress of the employee and employer and the relative efficacy of the program can be evaluated and best practices identified.

''(6) –CRITERIA.—The Secretary shall establish criteria for awarding grants under this subsection.

''(7) INTEGRATED WORKFORCE TRAINING PROGRAMS.—

''(A) PROGRAM COMPONENTS.—

''(i) REQUIRED COMPONENTS.—Each program that receives funding under this subsection shall—

''(I) test an individual's English language proficiency levels to assess oral and literacy gains from the beginning and throughout program enrollment;

''(II) combine training specific to a particular occupation or occupational cluster, with—

''(aa) English language instruction, such as instruction through an English as a Second Language program, or an English for Speakers of Other Languages program;

''(bb) basic skills instruction; and

''(cc) supportive services;

''(III) effectively integrate public and private sector entities, including the local workforce investment system and its functions, to achieve the goals of the program; and

''(IV) require matching or in-kind resources from private and nonprofit entities.

''(ii) PERMISSIBLE COMPONENTS.—The program may offer other services, as necessary to promote successful participation and completion, including work-based learning, substance abuse treatment, and mental health services.

''(B) GOAL.—Each program that receives funding under this subsection shall be designed to prepare limited English proficient adults for, and place such adults in, employment in growing industries with identifiable career ladder paths.

''(C) PROGRAM TYPES.—In selecting programs to receive funding under this subsection, the Secretary shall select programs that meet 1 or more of the following criteria:

''(i) A program that—

''(I) serves unemployed, limited English proficient individuals with significant work experience or substantial education but persistently low wages; and

''(II) aims to prepare such individuals for, and place such individuals in, higher paying employment, defined for purposes of this subparagraph as employment that provides at least 75 percent of the median wage in the local area.

''(ii) A program that—

''(I) serves limited English proficient individuals with lower levels of oral and written fluency, who are working but at persistently low wages; and

''(II) aims to prepare such individuals for, and place such individuals in, higher paying employment, through services provided at the work site, or at a location central to several work sites, during work hours.

''(iii) A program that—

''(I) serves unemployed, limited English proficient individuals with lower levels of oral and written fluency, who have little or no work experience; and

''(II) aims to prepare such individuals for, and place such individuals in, employment through services that include subsidized employment, in addition to the components required in subparagraph (A)(i).

''(iv) A program that includes funds from private and nonprofit entities.

''(D) PROGRAM APPROACHES.—In selecting programs to receive funding under this subsection, the Secretary shall select programs with different approaches to integrated workforce training, in different contexts, in order to obtain comparative data on multiple approaches to integrated workforce training and English language instruction, to ensure programs are tailored to characteristics of individuals with varying skill levels and to assess how different curricula work for limited English proficient populations. Such approaches may include—

''(i) bilingual programs in which the workplace language component and the training are conducted in a combination of an individual's native language and English;

''(ii) integrated workforce training programs that combine basic skills, language instruction, and job specific skills training; or

''(iii) sequential programs that provide a progression of skills, language, and training to ensure success upon an individual's completion of the program.

''(8) EVALUATION BY ELIGIBLE ENTITY.—Each eligible entity that receives a grant under this subsection for a program shall carry out a continuous program evaluation and an evaluation specific to the last phase of the program operations.

''(9) EVALUATION BY SECRETARY.—

''(A) IN GENERAL.—The Secretary shall conduct an evaluation of program impacts of the programs funded under the demonstration project, with a random assignment, experimental design impact study done at each worksite at which such a program is carried out.

''(B) DATA COLLECTION AND ANALYSIS.—The Secretary shall collect and analyze the data from the demonstration project to determine program effectiveness, including gains in language proficiency, acquisition of skills, and job advancement for program participants.

''(C) REPORT.—The Secretary shall prepare and submit to the Committee on Health, Education, Labor, and Pensions of the Senate and the Committee on Education and the Workforce of the House of Representatives, and make available to the public, a report on the demonstration project, including the results of the evaluation.

''(10) TECHNICAL ASSISTANCE.—The Secretary shall provide technical assistance to recipients of grants under this subsection throughout the grant periods.

''(11) AUTHORIZATION OF APPROPRIATIONS.—In addition to amounts authorized to be appropriated under section 174(b), there are authorized to be appropriated for fiscal year 2006—

''(A) $10,000,000 to make grants under paragraph (3); and

''(B) $1,000,000 to carry out paragraph (9).''.

By Mr. CRAIG (for himself and Mr. BURNS):

S. 835. A bill to amend the Internal Revenue Code of 1986 to allow a nonrefundable tax credit for elder care expenses; to the Committee on Finance.

Mr. CRAIG. Mr. President, today I am introducing the Senior Elder Care Relief and Empowerment Act—the SECURE Act.

The SECURE Act would provide eligible taxpayers with a nonrefundable tax credit equal to 50 percent of qualified expenses incurred on behalf of senior citizens above a $1,000 spending floor.

The Senate Special Committee on Aging, which I chaired in the 108th Congress and of which I remain a member, held several hearings over the last couple years on different facets of the growing long-term care crisis in this country. A major concern of mine is that the Federal long-term care policy mix may not have the right incentives—especially when it comes to the tough choices faced by families who want to care for their frail and aging relatives.

More and more families are facing the stress and financial difficulties that come with caring for their aging parents.

It is critical to note that families, not government, provide 80 percent of long-term care for older persons in the United States. This is an enormous strength of our long-term care system. The U.S. Administration on Aging reports that about 22 million people serve as informal caregivers for seniors with at least one limitation on their activities of daily living.

These caregivers often face extreme stress and financial burden—especially those we call the sandwich generation. The sandwich generation refers to those sandwiched between caring for their aging parents and caring for their own children.

It is difficult for families to balance caring for children and saving or paying for college, while at the same time struggling with financing care for frail and aging parents.

Many caregivers forgo job promotions, reduce their hours on the job, cut back to part-time, or take extended leaves of absence to stay at home and care for their aging family members. Direct expenses include the cost of prescription drugs, durable medical equipment, home modifications, and physical therapy.

Caregivers also endure emotional and personal health strains.

The average age of a caregiver is 57, with one-third over age 65 themselves. Caregivers suffer from higher rates of depression or anxiety. These conditions often lead to higher risk of heart disease, cancer, diabetes, or other chronic conditions.

For many families, the nursing home is the only solution for providing long-term care, and that can be a good choice. For other families, keeping aging and vulnerable relatives in their own home or in the caregiver's home makes sense.

Family caregiving for aging and vulnerable relatives requires a flexible national response to ensure seniors and their families have the most appropriate high quality choices.

That is why I am introducing the SECURE Act. This legislation would help reduce the financial strain and related emotional and medical stress faced by family caregivers, as they care for their frail and aging parents, by providing much-needed tax relief for qualified expenses.

The SECURE Act would increase the eldercare choices available to families and has the potential to reduce the number of seniors forced to spend down their nest-egg in order to qualify for Medicaid services.

Qualified expenses include costs that are not reimbursable—those not covered by Medicare or other insurance—for physical assistance with essential daily activities to prevent injury; long-term care expenses, including normal household services; architectural expenses necessary to modify the senior's residence; respite care; adult daycare; assisted living services that are non-housing related expenses; independent living; home care; and home health care.

Seniors with long-term care needs also would be able to use the tax credit on their own behalf.

The SECURE Act should not preclude seniors or those near retirement from purchasing long-term care insurance. The Act would provide tax relief for high-risk seniors who cannot qualify for long-term care insurance policies.

I invite my colleagues to cosponsor this compassionate legislation.

I ask unanimous consent that the text of the bill and a brief description be printed in the RECORD.

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

S. 835

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 ''Senior Elder Care Relief and Empowerment (SECURE) Act''.

SEC. 2. CREDIT FOR ELDER CARE.

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 25B the following new section:

''SEC. 25C. ELDER CARE EXPENSES.

''(a) ALLOWANCE OF CREDIT.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter 50 percent of so much of the qualified elder care expenses paid or incurred by the taxpayer with respect to each qualified senior citizen as exceeds $1,000.

''(b) QUALIFIED SENIOR CITIZEN.—For purposes of this section, the term 'qualified senior citizen' means an individual—

''(1) who has attained normal retirement age (as determined under section 216 of the Social Security Act) before the close of the taxable year,

''(2) who is a chronically ill individual (within the meaning of section 7702B(c)(2)(B)), and

''(3) who is—

''(A) the taxpayer,

''(B) a family member (within the meaning of section 529(e)(2)) of the taxpayer, or

''(C) a dependent (within the meaning of section 152) of the taxpayer.

''(c) QUALIFIED ELDER CARE EXPENSES.—For purposes of this section—

''(1) IN GENERAL.—The term 'qualified elder care expenses' means expenses paid or incurred by the taxpayer with respect to the qualified senior citizen for—

''(A) qualified long-term care services (as defined in section 7702B(c)),

''(B) respite care, or

''(C) adult day care.

''(2) EXCEPTIONS.—The term 'qualified elder care expenses' does not include—

''(A) any expense to the extent such expense is compensated for by insurance or otherwise, and

''(B) any expense paid to a nursing facility (as defined in section 1919 of the Social Security Act).

''(d) OTHER DEFINITIONS AND SPECIAL RULES.—

''(1) ADULT DAY CARE.—The term 'adult day care' means care provided for a qualified senior citizen through a structured, community-based group program which provides health, social, and other related support services on a less than 16-hour per day basis.

''(2) RESPITE CARE.—The term 'respite care' means planned or emergency care provided to a qualified senior citizen in order to provide temporary relief to a caregiver of such senior citizen.

''(3) MARRIED INDIVIDUALS.—Rules similar to the rules of paragraphs (2), (3), and (4) of section 21(e) shall apply for purposes of this section.

''(4) NO DOUBLE BENEFIT.—No deduction or other credit under this chapter shall take into account any expense taken into account for purposes of determining the credit under this section.

''(5) IDENTIFYING INFORMATION REQUIRED WITH RESPECT TO SERVICE PROVIDER.—No credit shall be allowed under subsection (a) for any amount paid to any person unless—

''(A) the name, address, and taxpayer identification number of such person are included on the return claiming the credit, or

''(B) if such person is an organization described in section 501(c)(3) and exempt from tax under section 501(a), the name and address of such person are included on the return claiming the credit.

In the case of a failure to provide the information required under the preceding sentence, the preceding sentence shall not apply if it is shown that the taxpayer exercised due diligence in attempting to provide the information so required.

''(6) IDENTIFYING INFORMATION REQUIRED WITH RESPECT TO QUALIFIED SENIOR CITIZENS.—No credit shall be allowed under this section with respect to any qualified senior citizen unless the TIN of such senior citizen is included on the return claiming the credit.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 6213(g)(2)(H) of the Internal Revenue Code of 1986 (relating to mathematical or clerical error) is amended by inserting '', section 25C (relating to elder care expenses),'' after ''employment)''.

(2) The table of sections for subpart A of part IV of subchapter A of chapter 1 of such Code is amended by inserting after the item relating to section 25B the following new item:

''Sec. 25C Elder care expenses.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to expenses incurred in taxable years beginning after December 31, 2004.

SENIOR ELDER CARE RELIEF AND EMPOWERMENT (SECURE) ACT

BRIEF SUMMARY OF PROVISIONS

April 2005

How is the tax credit structured?

50% tax credit rate for qualified expenses for elder care provided to a qualified senior citizen with long-term care needs, for all qualified expenses above a ''floor'' of $1,000 already provided by the taxpayer (for example: $500 credit on first $2,000 spent; $10,000 credit on first $21,000 spent).

What are the qualifications for beneficiaries of the tax credit?

Must have reached at least normal retirement age under Social Security (currently age 65), Certification by a licensed physician that the cared-for senior is unable to perform at least two basic activities of daily living.

Who can claim the credit?

Senior for his/her own care, Taxpaying family member, Any taxpaying family claiming the cared-for senior as a dependent.

What are the qualified expenses?

Un-reimbursable costs (those not covered by Medicare or other insurance), Physical assistance with essential daily activities to prevent injury, Long-term care expenses including normal household services, Architectural expenses necessary to modify the senior's residence, Respite care, Adult daycare, Assisted living services (non-housing related expenses), Independent living, Home care, Home health care.

AMENDMENTS SUBMITTED AND PROPOSED

SA 466. Mr. SHELBY submitted an amendment intended to be proposed by him to the bill 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; which was ordered to lie on the table.

SA 467. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 468. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 469. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 470. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 471. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 472. Mr. CHAMBLISS submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 473. Mr. COCHRAN submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra.

SA 474. Mr. CRAIG (for himself and Mr. AKAKA) submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 475. Mr. CRAIG (for himself, Mr. BAUCUS, Mr. ROBERTS, and Mr. ENZI) submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 476. Mr. BYRD submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 477. Mr. CONRAD submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 478. Mr. BINGAMAN submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 479. Ms. LANDRIEU submitted an amendment intended to be proposed by her to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 480. Ms. LANDRIEU submitted an amendment intended to be proposed by her to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 481. Mrs. LINCOLN (for herself and Mr. PRYOR) submitted an amendment intended to be proposed by her to the bill H.R. 1268, supra.

SA 482. Mrs. LINCOLN submitted an amendment intended to be proposed by her to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 483. Mr. BINGAMAN submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra.

SA 484. Mr. SCHUMER submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 485. Mr. DAYTON submitted an amendment intended to be proposed by him to the bill H.R. 1268, supra; which was ordered to lie on the table.

SA 486. Mrs. DOLE (for herself and Mr. BURR) submitted an amendment intended to