EC-6147. A communication from the Chief, Regulations and Administrative Law, United States Coast Guard, Department of Homeland Security, transmitting, pursuant to law, the report of a rule entitled "Drawbridge Operation Regulations (including 2 regulations): [CGD01-06-006], [CGD07-05-063]" (RIN1625-AA09) received on March 27, 2006; to the Committee on Commerce, Science, and Transportation.

EC-6148. A communication from the Chief, Regulations and Administrative Law, United States Coast Guard, Department of Homeland Security, transmitting, pursuant to law, the report of a rule entitled "Security Zones (including 2 regulations): [COPT San Francisco Bay 06-008], [COPT San Francisco 06-009]" (RIN1625-AA87) received on March 27, 2006; to the Committee on Commerce, Science, and Transportation.

EC-6149. A communication from the Chief, Regulations and Administrative Law, United States Coast Guard, Department of Homeland Security, transmitting, pursuant to law, the report of a rule entitled "Special Local Regulations for Marine Events; Chesapeake Bay" (RIN1625-AA08) received on March 27, 2006; to the Committee on Commerce, Science, and Transportation.

EC-6150. A communication from the Chief, Regulations and Administrative Law, United States Coast Guard, Department of Homeland Security, transmitting, pursuant to law, the report of a rule entitled "Special Local Regulations; St. Petersburg Grand Prix Air Show; St. Petersburg, FL" (RIN1625-AA08) received on March 27, 2006; to the Committee on Commerce, Science, and Transportation.

EC-6151. A communication from the Assistant Administrator for Fisheries, National Marine Fisheries Service, Office of Sustainable Fisheries, Department of Commerce, transmitting, pursuant to law, the report of a rule entitled "Atlantic Herring Fishery; 2006 Specifications" (RIN0648-AT21) received on March 27, 2006; to the Committee on Commerce, Science, and Transportation.

EC-6152. A communication from the Assistant Administrator for Fisheries, National Marine Fisheries Service, Office of Sustainable Fisheries, Department of Commerce, transmitting, pursuant to law, the report of a rule entitled "2006 Specifications for the Atlantic Bluefish Fishery" (RIN0648-AT20) received on March 27, 2006; to the Committee on Commerce, Science, and Transportation.

EC-6153. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, National Oceanic and Atmospheric Administration, transmitting, pursuant to law, the report of a rule entitled "Fisheries of the Exclusive Economic Zone Off Alaska; Pacific Cod by Catcher Vessels 60 Feet (18.3 Meters) Length Overall and Using Hook-and-line Gear in the Bering Sea and Aleutian Islands Management Area" (I.D. No. 022406A) received on March 27, 2006; to the Committee on Commerce, Science, and Transportation.

EC-6154. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, National Oceanic and Atmospheric Administration, transmitting, pursuant to law, the report of a rule entitled "Fisheries of the Exclusive Economic Zone Off Alaska; Pollock in Statistical Area 630 of the Gulf of Alaska" (I.D. No. 021506A) received on March 27, 2006; to the Committee on Commerce, Science, and Transportation.

EC-6155. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, National Oceanic and Atmospheric Administration, transmitting, pursuant to law, the report of a rule entitled "Fisheries of the Exclusive Economic Zone Off Alaska; Pacific Cod by

Vessels Catching Pacific Cod for Processing by the Offshore Component in the Western Regulatory Area of the Gulf of Alaska" (I.D. No. 021606E) received on March 27, 2006; to the Committee on Commerce, Science, and Transportation.

EC-6156. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, National Oceanic and Atmospheric Administration, transmitting, pursuant to law, the report of a rule entitled "Fisheries of the Exclusive Economic Zone Off Alaska; Shallow-Water Species Fishery by Vessels Using Trawl Gear in the Gulf of Alaska" (I.D. No. 022206C) received on March 27, 2006; to the Committee on Commerce, Science, and Transportation.

EC-6157. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, National Oceanic and Atmospheric Administration, transmitting, pursuant to law, the report of a rule entitled "Fisheries of the Exclusive Economic Zone Off Alaska; Pacific Cod by Catcher Vessels Less Than 60 ft (18.3 m) LOA Using Jig or Hook-and-Line Gear in the Bogoslof Pacific Cod Exemption Area in the Bering Sea and Aleutian Islands Management Area" (I.D. No. 022206A) received on March 27, 2006; to the Committee on Commerce, Science, and Transportation.

EC-6158. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, National Oceanic and Atmospheric Administration, transmitting, pursuant to law, the report of a rule entitled "Fisheries of the Exclusive Economic Zone Off Alaska; Pacific Cod by Vessels Catching Pacific Cod for Processing by the Offshore Component in the Central Regulatory Area of the Gulf of Alaska" (I.D. No. 021606F) received on March 27, 2006; to the Committee on Commerce, Science, and Transportation.

## INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. SANTORUM (for himself and Mr. MENENDEZ):

S. 2461. A bill to prohibit United States assistance to develop or promote any rail connections or railway-related connections that traverse or connect Baku, Azerbaijan, Tbilisi, Georgia, and Kars, Turkey, and that specifically exclude cities in Armenia; to the Committee on Foreign Relations.

By Ms. SNOWE (for herself and Mrs. Lincoln):

S. 2462. A bill to permit startup partnerships and S corporations to elect taxable years other than required years; to the Committee on Finance.

By Mr. SUNUNU (for himself and Mr. GREGG):

S. 2463. A bill to designate as wilderness certain National Forest System land in the State of New Hampshire; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. McCAIN (for himself and Mr. KYL):

S. 2464. A bill to revise a provision relating to a repayment obligation of the Fort McDowell Yavapai Nation under the Fort McDowell Indian Community Water Rights Settlement Act of 1990, and for other purposes; to the Committee on Indian Affairs.

By Mrs. BOXER (for herself, Mr. SMITH, and Mr. DURBIN):

S. 2465. A bill to amend the Foreign Assistance Act of 1961 to provide increased assistance for the prevention, treatment, and con-

trol of tuberculosis, and for other purposes; to the Committee on Foreign Relations.

By Mr. KYL (for himself and Mr. McCain):

S. 2466. A bill to authorize and direct the exchange and conveyance of certain National Forest land and other land in southeast Arizona; to the Committee on Energy and Natural Resources.

By Mr. GRASSLEY (for himself, Mr. BAUCUS, Mr. DEMINT, Ms. STABENOW, Mr. LUGAR, Mr. LEVIN, Mr. SANTORUM, Mr. CRAIG, Mr. CHAFEE, Mr. CRAPO, and Mrs. DOLE):

S. 2467. A bill to enhance and improve the trade relations of the United States by strengthening United States trade enforcement efforts and encouraging United States trading partners to adhere to the rules and norms of international trade, and for other purposes; read the first time.

# SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Mr. MENENDEZ:

S. Res. 407. A resolution recognizing the African American Spiritual as a national treasure; to the Committee on the Judiciary.

By Mr. HAGEL (for himself and Mrs. CLINTON):

S. Res. 408. A resolution expressing the sense of the Senate that the President should declare lung cancer a public health priority and should implement a comprehensive interagency program that will reduce lung cancer mortality by at least 50 percent by 2015; to the Committee on Health, Education, Labor, and Pensions.

By Mr. NELSON of Florida (for himself and Mr. DEWINE):

S. Res. 409. A resolution supporting democracy, development, and stabilization in Haiti; to the Committee on Foreign Relations.

By Mr. AKAKA (for himself, Mr. Sarbanes, Mr. Cochran, Mr. Lautenberg, Mr. Kohl, Ms. Stabenow, Mr. Talent, Mr. Johnson, Mr. Crapo, Mr. Dodd, Mr. Martinez, Mrs. Lincoln, Mr. Durbin, Mr. Inouye, Mr. DeMint, and Mr. Baucus):

S. Res. 410. A resolution designating April 2006 as "Financial Literacy Month"; considered and agreed to.

By Mr. HARKIN (for himself, Mr. McCain, Mr. Jeffords, Mr. Kennedy, Mr. Enzi, Mr. DeWine, Mr. Isakson, and Mrs. Murray):

S. Res. 411. A resolution recognizing a milestone in the history of Gallaudet University; considered and agreed to.

By Mr. KYL (for himself, Mr. BAUCUS, and Mr. LOTT):

S. Con. Res. 84. A concurrent resolution expressing the sense of Congress regarding a free trade agreement between the United States and Taiwan; to the Committee on Finance.

### ADDITIONAL COSPONSORS

S. 241

At the request of Ms. SNOWE, the name of the Senator from New Jersey (Mr. MENENDEZ) was added as a cosponsor of S. 241, a bill to amend section 254 of the Communications Act of 1934 to provide that funds received as universal service contributions and the universal service support programs established pursuant to that section are

not subject to certain provisions of title 31, United States Code, commonly known as the Antideficiency Act.

S. 277

At the request of Mr. Johnson, the name of the Senator from New Jersey (Mr. Menendez) was added as a cosponsor of S. 277, a bill to amend title XVIII of the Social Security Act to provide for direct access to audiologists for Medicare beneficiaries, and for other purposes.

S. 333

At the request of Mr. Santorum, the name of the Senator from Ohio (Mr. VOINOVICH) was added as a cosponsor of S. 333, a bill to hold the current regime iran accountable for its threatening behavior and to support a transition to democracy in Iran.

S. 440

At the request of Mr. Bunning, the names of the Senator from Maryland (Mr. Sarbanes) and the Senator from Connecticut (Mr. Lieberman) were added as cosponsors of S. 440, a bill to amend title XIX of the Social Security Act to include podiatrists as physicians for purposes of covering physicians services under the medicaid program.

S. 503

At the request of Mr. Bond, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 503, a bill to expand Parents as Teachers programs and other quality programs of early childhood home visitation, and for other purposes.

S. 718

At the request of Mr. BIDEN, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 718, a bill to amend title I of the Omnibus Crime Control and Safe Streets Act of 1968 to provide standards and procedures to guide both State and local law enforcement agencies and law enforcement officers during internal investigations, interrogation of law enforcement officers, and administrative disciplinary hearings, and to ensure accountability of law enforcement officers, to guarantee the due process rights of law enforcement officers, and to require States to enact law enforcement discipline, accountability, and due process laws.

S. 811

At the request of Mr. Durbin, the name of the Senator from Rhode Island (Mr. Reed) was added as a cosponsor of S. 811, a bill to require the Secretary of the Treasury to mint coins in commemoration of the bicentennial of the birth of Abraham Lincoln.

S. 842

At the request of Mr. Kennedy, the name of the Senator from New Jersey (Mr. Menendez) was added as a cosponsor of S. 842, a bill to amend the National Labor Relations Act to establish an efficient system to enable employees to form, join, or assist labor organizations, to provide for mandatory injunctions for unfair labor practices during organizing efforts, and for other purposes.

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At the request of Mr. Durbin, the name of the Senator from New Jersey (Mr. Menendez) was added as a cosponsor of S. 882, a bill to designate certain Federal land in the State of Utah as wilderness, and for other purposes.

S. 1062

At the request of Mr. Kennedy, the name of the Senator from New Jersey (Mr. Menendez) was added as a cosponsor of S. 1062, a bill to amend the Fair Labor Standards Act of 1938 to provide for an increase in the Federal minimum wage.

S. 1086

At the request of Mr. HATCH, the names of the Senator from Missouri (Mr. TALENT) and the Senator from Colorado (Mr. SALAZAR) were added as cosponsors of S. 1086, a bill to improve the national program to register and monitor individuals who commit crimes against children or sex offenses.

S. 1112

At the request of Mr. GRASSLEY, the name of the Senator from Colorado (Mr. ALLARD) was added as a cosponsor of S. 1112, a bill to make permanent the enhanced educational savings provisions for qualified tuition programs enacted as part of the Economic Growth and Tax Relief Reconciliation Act of 2001.

At the request of Mr. Nelson of Florida, his name was added as a cosponsor of S. 1112, supra.

S. 1263

At the request of Mr. BOND, the name of the Senator from Pennsylvania (Mr. SPECTER) was added as a cosponsor of S. 1263, a bill to amend the Small Business Act to establish eligibility requirements for business concerns to receive awards under the Small Business Innovation Research Program.

S. 1367

At the request of Mr. ALEXANDER, the name of the Senator from New Jersey (Mr. MENENDEZ) was added as a cosponsor of S. 1367, a bill to provide for recruiting, selecting, training, and supporting a national teacher corps in underserved communities.

S. 1691

At the request of Mr. CRAIG, the name of the Senator from Louisiana (Mr. VITTER) was added as a cosponsor of S. 1691, a bill to amend selected statutes to clarify existing Federal law as to the treatment of students privately educated at home under State law.

S. 1741

At the request of Mrs. CLINTON, the name of the Senator from Colorado (Mr. SALAZAR) was added as a cosponsor of S. 1741, a bill to amend the Robert T. Stafford Disaster Relief and Emergency Assistance Act to authorize the President to carry out a program for the protection of the health and safety of residents, workers, volunteers, and others in a disaster area.

S. 2083

At the request of Mrs. CLINTON, the names of the Senator from Colorado

(Mr. SALAZAR) and the Senator from Delaware (Mr. CARPER) were added as cosponsors of S. 2083, a bill to prohibit the Assistant Secretary of Homeland Security (Transportation Security Administration) from removing any item from the current list of items prohibited from being carried aboard a passenger aircraft.

S. 2087

At the request of Mr. CHAMBLISS, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 2087, a bill to amend the Immigration and Nationality Act to provide for the employment of foreign agricultural workers, and for other purposes.

S. 2178

At the request of Mr. Schumer, the name of the Senator from Idaho (Mr. Crapo) was added as a cosponsor of S. 2178, a bill to make the stealing and selling of telephone records a criminal offense.

S. 2296

At the request of Mr. INOUYE, the names of the Senator from Alaska (Ms. MURKOWSKI), the Senator from Washington (Mrs. MURRAY) and the Senator from Illinois (Mr. DURBIN) were added as cosponsors of S. 2296, a bill to establish a fact-finding Commission to extend the study of a prior Commission to investigate and determine facts and circumstances surrounding the relocation, internment, and deportation to Axis countries of Latin Americans of Japanese descent from December 1941 through February 1948, and the impact of those actions by the United States, and to recommend appropriate remedies, and for other purposes.

S. 2314

At the request of Mrs. FEINSTEIN, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. 2314, a bill to suspend the application of any provision of Federal law under which persons are relieved from the requirement to pay royalties for production of oil or natural gas from Federal lands in periods of high oil and natural gas prices, to require the Secretary to seek to renegotiate existing oil and natural gas leases to similarly limit suspension of royalty obligations under such leases, and for other purposes.

S. 2322

At the request of Mr. ENZI, the names of the Senator from Illinois (Mr. DURBIN) and the Senator from Mississippi (Mr. COCHRAN) were added as cosponsors of S. 2322, a bill to amend the Public Health Service Act to make the provision of technical services for medical imaging examinations and radiation therapy treatments safer, more accurate, and less costly.

S. 2370

At the request of Mr. McConnell, the name of the Senator from Washington (Ms. Cantwell) was added as a cosponsor of S. 2370, a bill to promote the development of democratic institutions in areas under the administrative control of the Palestinian Authority, and for other purposes.

S. 2385

At the request of Mr. REID, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 2385, a bill to amend title 10, United States Code, to expand eligibility for Combat-Related Special Compensation paid by the uniformed services in order to permit certain additional retired members who have a service-connected disability to receive both disability compensation from the Department of Veterans Affairs for that disability and Combat-Related Special Compensation by reason of that disability.

S. 2437

At the request of Mr. STEVENS, the name of the Senator from Colorado (Mr. ALLARD) was added as a cosponsor of S. 2437, a bill to increase penalties for trafficking with respect to peonage, slavery, involuntary servitude, or forced labor.

#### S CON RES 20

At the request of Mr. Cochran, the name of the Senator from New Jersey (Mr. Menendez) was added as a cosponsor of S. Con. Res. 20, a concurrent resolution expressing the need for enhanced public awareness of traumatic brain injury and support for the designation of a National Brain Injury Awareness Month.

#### S. RES. 371

At the request of Mr. FRIST, his name was added as a cosponsor of S. Res. 371, a resolution designating July 22, 2006, as "National Day of the American Cowboy".

### AMENDMENT NO. 2944

At the request of Mr. WYDEN, the name of the Senator from Colorado (Mr. SALAZAR) was added as a cosponsor of amendment No. 2944 proposed to S. 2349, an original bill to provide greater transparency in the legislative process.

At the request of Ms. Collins, her name was added as a cosponsor of amendment No. 2944 proposed to S. 2349, supra.

### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. SANTORUM (for himself and Mr. MENENDEZ):

S. 2461. A bill to prohibit United States assistance to develop or promote any rail connections or railway-related connections that traverse or connect Baku, Azerbaijan, Tbilisi, Georgia, and Kars, Turkey, and that specifically exclude cities in Armenia; to the Committee on Foreign Relations.

Mr. MENENDEZ. Mr. President, I rise today to introduce legislation to block U.S. support for yet another anti-Armenian initiative.

In numerous cases over the last few years, the Turkish government has methodically sought to isolate Armenia economically, politically and socially. One of the most egregious examples was the imposition of a 1993 blockade against Armenia in support of Azer-

baijan's war against Karabakh Armenians.

The Turkish government has routinely sought to exclude Armenia from projects that would benefit the economies of the countries of the South Caucasus. The latest example of this policy is the proposal to build a new rail line that would connect Turkey, Georgia and Azerbaijan. Similar to the Baku-Ceyhan pipeline, this rail link would specifically go around Armenia.

Now, geographically, we all know that a pipeline or rail line that seeks to connect Turkey, Georgia and Azerbaijan would have to pass through Armenia. One would have to make a special effort to bypass Armenia.

The U.S. should not endorse Turkey and Azerbaijan's politically motivated attempt to isolate Armenia.

I therefore rise today in opposition to this plan, and to introduce legislation, along with my colleague, Senator SANTORUM, that would bar U.S. support and funding for a rail link connecting Georgia and Turkey, and which specifically excludes Armenia. This project is estimated to cost up to \$800 million and would take three years to complete. The aim of this costly approach, as publicly stated by Azeri President Aliyev, is to isolate Armenia by enhancing the ongoing Turkish and Azerbaijani blockades and to keep the existing Turkey-Armenia-Georgia rail link shut down. This ill-conceived project runs counter to U.S. policy, ignores the standing Kars-Gyumri rail route, is politically and economically flawed and serves to destabilize the region

U.S. policy in the South Caucasus seeks to foster regional cooperation and economic integration and supports open borders and transport and communication corridors. U.S. support for this project would run counter to that policy which is why Senator SANTORUM and I are introducing this legislation today.

We cannot continue to stoke the embers of regional conflict by supporting projects that deliberately exclude one of the region's most important members. I urge my colleagues to support this bill.

By Ms. SNOWE (for herself and Mrs. Lincoln):

S. 2462. A bill to permit startup partnership and S corporations to elect taxable years other than required years; to the Committee on Finance.

Ms. SNOWE. Mr. President, I rise today to introduce a bill that will offer small businesses greater flexibility in complying with their tax obligations. This legislation is one of a series of proposals that, once enacted, will reduce not only the amount of taxes that small businesses pay, but also will reduce the administrative burden that saddles small companies when trying to comply with the tax laws.

The proposal that I am introducing today will permit start-up small business owners to use a taxable year other

than the calendar year if they generally earn fewer than \$5 million during the tax year.

Before I talk about the specifics of this particular provision, let me first explain why it is so critical that we begin evaluating how we can reduce the administrative burden of the tax code. As is well-known small businesses are the backbone of our Nation's economy. According to the Small Business Administration, small businesses represent 99 percent all employers, employ 51 percent of the private-sector workforce, and contribute 51 percent of the private sector output.

Yet, despite the fact that small businesses are the real job-creators for our Nation's economy, the current tax system is placing an entirely unreasonable burden on them when trying to satisfy their tax obligations. The current tax code imposes a large, and expensive, burden on all taxpayers in terms of satisfying their reporting and record-keeping obligations. The problem, though, is that small companies are disadvantaged most in terms of the money and time spent in satisfying their tax obligation.

For example, according to the Small Business Administration's Office of Advocacy, small businesses spend an astounding 8 billion hours each year complying with government reports. They also spend more than 80 percent of this time on completing tax forms. What's even more troubling is that companies that employ fewer than 20 employees spend nearly \$1,304 per employee in tax compliance costs; an amount that is nearly 67 percent more than larger firms.

These statistics are disturbing for several reasons. First, the fact that small businesses are being required to spend so much money on compliance costs means they have fewer earnings to reinvest into their business. This, in turn, means that they have less money to spend on new equipment or on worker training, which unfortunately has an adverse effect on their overall production and the economy as a whole.

Second, the fact that small business owners are required to make such a sizeable investment of their time into completing paperwork means they have less time to spend on doing what they do best—namely running their business and creating jobs.

Let me be clear that I am in no way suggesting that small business owners are unique in having to pay income taxes, and I'm certainly not expecting them to receive a free pass. What I'm asking for, though, is a change to make the tax code fairer and simpler so that small companies can satisfy this obligation without having to expend the amount of resources that they do currently.

For that reason, the package of proposals that I have introduced will provide not only targeted, affordable tax relief to small business owners, but also simpler rules under the tax code. By simplifying the tax code, small