

and second times by unanimous consent, and referred as indicated:

By Mr. FEINGOLD:

S. 403. A bill to amend the Internal Revenue Code of 1986 to provide that reimbursements for costs of using passenger automobiles for charitable and other organizations are excluded from gross income, and for other purposes; to the Committee on Finance.

By Mr. THOMAS (for himself, Mr. BAUCUS, Mr. THUNE, Mr. GRASSLEY, Mr. TESTER, Mr. BINGAMAN, Mr. DORGAN, Mr. ENZI, and Mr. CONRAD):

S. 404. A bill to amend the Agricultural Marketing Act of 1946 to require the implementation of country of origin labeling requirements by September 30, 2007; to the Committee on Agriculture, Nutrition, and Forestry.

By Mrs. FEINSTEIN (for herself and Mr. ENSIGN):

S. 405. A bill to amend the Elementary and Secondary Education Act of 1965 to specify the purposes for which funds provided under part A of title I may be used; to the Committee on Health, Education, Labor, and Pensions.

By Mrs. HUTCHISON (for herself, Mr. SPECTER, Mrs. BOXER, Mrs. FEINSTEIN, Mr. BOND, Mr. BURR, Mr. KERRY, Mr. LEVIN, Mrs. DOLE, Mr. GRAHAM, Mr. CORNYN, Mr. PRYOR, and Mrs. LINCOLN):

S. 406. A bill to ensure local governments have the flexibility needed to enhance decision-making regarding certain mass transit projects; to the Committee on Banking, Housing, and Urban Affairs.

By Mrs. HUTCHISON (for herself and Mr. CORNYN):

S. 407. A bill to amend the Intermodal Surface Transportation Efficiency Act of 1991 to designate a portion of Interstate Route 14 as a high priority corridor, and for other purposes; to the Committee on Environment and Public Works.

By Mr. CHAMBLISS (for himself, Mr. BURR, Mr. STEVENS, Mr. INHOFE, Mr. SUNUNU, and Mr. BUNNING):

S. 408. A bill to recognize the heritage of hunting and provide opportunities for continued hunting on Federal public land; to the Committee on Energy and Natural Resources.

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

S. 409. A bill to provide environmental assistance to non-Federal interests in the State of North Dakota; to the Committee on Environment and Public Works.

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

S. 410. A bill to amend the Water Resources Development Act of 1999 to direct the Secretary of the Army to provide assistance to design and construct a project to provide a continued safe and reliable municipal water supply system for Devils Lake, North Dakota; to the Committee on Environment and Public Works.

By Mr. SMITH:

S. 411. A bill to amend the Internal Revenue Code of 1986 to provide credit rate parity for all renewable resources under the electricity production credit; to the Committee on Finance.

By Mr. DURBIN (for himself and Mr. OBAMA):

S. 412. A bill to designate the facility of the United States Postal Service located at 2633 11th Street in Rock Island, Illinois, as the "Lane Evans Post Office Building"; to the Committee on Homeland Security and Governmental Affairs.

By Mrs. CLINTON (for herself, Mr. AL-LARD, Mr. BINGAMAN, Mr. FEINGOLD,

Ms. CANTWELL, Mr. BROWN, Mr. SANDERS, Mr. ENSIGN, Mr. HARKIN, Mr. LIEBERMAN, Mr. SHELBY, Mr. BURR, and Ms. SNOWE):

S. 413. A bill to amend the Bank Holding Company Act of 1956 and the Revised Statutes of the United States to prohibit financial holding companies and national banks from engaging, directly or indirectly, in real estate brokerage or real estate management activities, and for other purposes; to the Committee on Banking, Housing, and Urban Affairs.

By Ms. MIKULSKI:

S. 414. A bill to amend the Federal Food, Drug, and Cosmetic Act and the Federal Meat Inspection Act to require that food that contains product from a cloned animal be labeled accordingly, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

#### ADDITIONAL COSPONSORS

S. 233

At the request of Mr. KENNEDY, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 233, a bill to prohibit the use of funds for an escalation of United States military forces in Iraq above the numbers existing as of January 9, 2007.

S. 280

At the request of Mrs. CLINTON, her name was added as a cosponsor of S. 280, a bill to provide for a program to accelerate the reduction of greenhouse gas emissions in the United States by establishing a market-driven system of greenhouse gas tradeable allowances, to support the deployment of new climate change-related technologies, and to ensure benefits to consumers from the trading in such allowances, and for other purposes.

S. 294

At the request of Mr. LAUTENBERG, the names of the Senator from Connecticut (Mr. LIEBERMAN) and the Senator from Maine (Ms. COLLINS) were added as cosponsors of S. 294, a bill to reauthorize Amtrak, and for other purposes.

S. 335

At the request of Mr. DORGAN, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. 335, a bill to prohibit the Internal Revenue Service from using private debt collection companies, and for other purposes.

S. 354

At the request of Mr. LAUTENBERG, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of S. 354, a bill to provide for disclosure of fire safety standards and measures with respect to campus buildings, and for other purposes.

S. 357

At the request of Mrs. FEINSTEIN, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of S. 357, a bill to improve passenger automobile fuel economy and safety, reduce greenhouse gas emissions, reduce dependence on foreign oil, and for other purposes.

S. 368

At the request of Mr. BIDEN, the name of the Senator from West Vir-

ginia (Mr. BYRD) was added as a cosponsor of S. 368, a bill to amend the Omnibus Crime Control and Safe Streets Act of 1968 to enhance the COPS ON THE BEAT grant program, and for other purposes.

S. 374

At the request of Mr. DOMENICI, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 374, a bill to amend the Internal Revenue Code of 1986 to provide the same capital gains treatment for art and collectibles as for other investment property and to provide that a deduction equal to fair market value shall be allowed for charitable contributions of literary, musical, artistic, or scholarly compositions created by the donor.

S. 387

At the request of Mr. WYDEN, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. 387, a bill to prohibit the sale by the Department of Defense of parts for F-14 fighter aircraft.

S. 388

At the request of Mr. THUNE, the name of the Senator from Utah (Mr. HATCH) was added as a cosponsor of S. 388, a bill to amend title 18, United States Code, to provide a national standard in accordance with which nonresidents of a State may carry concealed firearms in the State.

S. RES. 24

At the request of Mr. BIDEN, the name of the Senator from New York (Mrs. CLINTON) was added as a cosponsor of S. Res. 24, a resolution designating January 2007 as "National Stalking Awareness Month".

S. RES. 29

At the request of Mr. MCCONNELL, his name was added as a cosponsor of S. Res. 29, a resolution expressing the sense of the Senate regarding Martin Luther King, Jr. Day and the many lessons still to be learned from Dr. King's example of nonviolence, courage, compassion, dignity, and public service.

AMENDMENT NO. 108

At the request of Mr. ALEXANDER, his name was added as a cosponsor of amendment No. 108 proposed to H.R. 2, a bill to amend the Fair Labor Standards Act of 1938 to provide for an increase in the Federal minimum wage.

AMENDMENT NO. 184

At the request of Mrs. HUTCHISON, the names of the Senator from New Jersey (Mr. LAUTENBERG) and the Senator from New Jersey (Mr. MENENDEZ) were added as cosponsors of amendment No. 184 intended to be proposed to H.R. 2, a bill to amend the Fair Labor Standards Act of 1938 to provide for an increase in the Federal minimum wage.

AMENDMENT NO. 198

At the request of Mr. COLEMAN, the name of the Senator from Arkansas (Mr. PRYOR) was added as a cosponsor of amendment No. 198 intended to be proposed to H.R. 2, a bill to amend the Fair Labor Standards Act of 1938 to

provide for an increase in the Federal minimum wage.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. FEINGOLD:

S. 403. A bill to amend the Internal Revenue Code of 1986 to provide that reimbursements for costs of using passenger automobiles for charitable and other organizations are excluded from gross income, and for other purposes; to the Committee on Finance.

Mr. FEINGOLD. Mr. President, I am pleased to reintroduce legislation today that would increase the mileage reimbursement rate for volunteers.

Under current law, when volunteers use their cars for charitable purposes, the volunteers may be reimbursed up to 14 cents per mile for their donated services without triggering a tax consequence for either the organization or the volunteers. If the charitable organization reimburses any more than that, they are required to file an information return indicating the amount, and the volunteers must include the amount over 14 cents per mile in their taxable income. By contrast, for 2007, the mileage reimbursement level permitted for businesses is 48.5 cents per mile, nearly three and a half times the volunteer rate.

While we are asking volunteers and volunteer organizations to bear a greater burden of delivering essential services, the 14 cents per mile limit is imposing a very real hardship for charitable organizations and other non-profit groups.

I have heard from a number of people in Wisconsin on the need to increase this reimbursement limit. One of the first organizations that brought this issue to my attention was the Portage County Department on Aging. Volunteer drivers are critical to their ability to provide services to seniors in Portage County, and the Department on Aging depends on dozens of volunteer drivers to deliver meals to homes and transport people to their medical appointments, meal sites, and other essential services.

Many of my colleagues know the senior meals program is one of the most vital services provided under the Older Americans Act, and ensuring that meals can be delivered to seniors or that seniors can be taken to meal sites is an essential part of that program. In fact, it is often the case that the senior meals program is the point at which many frail elderly first come into contact with the network of services that can help them. For that reason, these programs are important not only for the essential nutrition services they provide, but also for the many other critical services that the frail elderly may need.

Unfortunately, Federal support for the senior nutrition programs has stagnated in recent years, increasing pressure on local programs to leverage more volunteer services to make up for

that lagging Federal support. Regrettably, the 14 cents per mile reimbursement limit has made it far more difficult to obtain those volunteer services. Portage County reported that many of their volunteers cannot afford to offer their services under such a restriction. And if volunteers cannot be found, their services will have to be replaced by contracting with a provider, greatly increasing costs to the Department, costs that come directly out of the pot of funds available to pay for meals and other services.

The same is true for thousands of other non-profit and charitable organizations that provide essential services to communities across our Nation.

By contrast, businesses do not face this restrictive mileage reimbursement limit. As I noted earlier, for 2007 the comparable mileage rate for someone who works for a business is 48.5 cents per mile. This disparity means that a business hired to deliver the same meals delivered by volunteers for Portage County may reimburse their employees nearly three and a half times the amount permitted the volunteer without a tax consequence.

This doesn't make sense. The 14 cents per mile volunteer reimbursement limit is badly outdated. According to the Congressional Research Service, Congress first set a reimbursement rate of 12 cents per mile as part of the Deficit Reduction Act of 1984, and did not increase it until 1997, when the level was raised slightly, to 14 cents per mile, as part of the Taxpayer Relief Act of 1997.

The bill I am introducing today is identical to a measure I introduced in the 109th Congress, and largely the same as the version I introduced in the 107th and 108th Congresses. It raises the limit on volunteer mileage reimbursement to the level permitted to businesses, and provides an offset to ensure that the measure does not aggravate the budget deficit. The most recent estimate of the cost to increase the reimbursement for volunteer drivers is about \$1 million over 5 years. Though the revenue loss is small, it is vital that we do everything we can to move toward a balanced budget, and to that end I have included a provision to fully offset the cost of the measure and make it deficit neutral. That provision increases the criminal monetary penalties for individuals and corporations convicted of tax fraud. The provision passed the Senate in the 108th Congress as part of the JOBS bill, but was later dropped in conference and was not included in the final version of that bill.

I urge my colleagues to support this measure. It will help ensure charitable organizations can continue to attract the volunteers that play such a critical role in helping to deliver services and it will simplify the Tax Code both for nonprofit groups and the volunteers themselves.

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

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

S. 403

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

#### SECTION 1. MILEAGE REIMBURSEMENTS TO CHARITABLE VOLUNTEERS EXCLUDED FROM GROSS INCOME.

(a) IN GENERAL.—Part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 139A the following new section:

#### “SEC. 139B. MILEAGE REIMBURSEMENTS TO CHARITABLE VOLUNTEERS.

“(a) IN GENERAL.—Gross income of an individual does not include amounts received, from an organization described in section 170(c), as reimbursement of operating expenses with respect to use of a passenger automobile for the benefit of such organization. The preceding sentence shall apply only to the extent that such reimbursement would be deductible under this chapter if section 274(d) were applied—

“(1) by using the standard business mileage rate established under such section, and

“(2) as if the individual were an employee of an organization not described in section 170(c).

“(b) NO DOUBLE BENEFIT.—Subsection (a) shall not apply with respect to any expenses if the individual claims a deduction or credit for such expenses under any other provision of this title.

“(c) EXEMPTION FROM REPORTING REQUIREMENTS.—Section 6041 shall not apply with respect to reimbursements excluded from income under subsection (a).”.

(b) CLERICAL AMENDMENT.—The table of sections for part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 139A and inserting the following new item:

“Sec. 139B. Reimbursement for use of passenger automobile for charity.”.

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

#### SEC. 2. INCREASE IN CRIMINAL MONETARY PENALTY LIMITATION FOR THE UNDERPAYMENT OR OVERPAYMENT OF TAX DUE TO FRAUD.

(a) IN GENERAL.—Section 7206 of the Internal Revenue Code of 1986 (relating to fraud and false statements) is amended—

(1) by striking “Any person who—” and inserting “(a) IN GENERAL.—Any person who—”, and

(2) by adding at the end the following new subsection:

“(b) INCREASE IN MONETARY LIMITATION FOR UNDERPAYMENT OR OVERPAYMENT OF TAX DUE TO FRAUD.—If any portion of any underpayment (as defined in section 6664(a)) or overpayment (as defined in section 6401(a)) of tax required to be shown on a return is attributable to fraudulent action described in subsection (a), the applicable dollar amount under subsection (a) shall in no event be less than an amount equal to such portion. A rule similar to the rule under section 6663(b) shall apply for purposes of determining the portion so attributable.”.

(b) INCREASE IN PENALTIES.—

(1) ATTEMPT TO EVADE OR DEFEAT TAX.—Section 7201 of the Internal Revenue Code of 1986 is amended—

(A) by striking “\$100,000” and inserting “\$250,000”,

(B) by striking “\$500,000” and inserting “\$1,000,000”, and