regulatory playing field for small businesses. Over the past 20 years, the number and complexity of Federal regulations have multiplied at an alarming rate. For example, in 2004, the Federal Register contained 75,675 pages, an all-time record, and 4,101 rules. These rules and regulations impose a much more significant impact on small businesses than larger businesses.

To illustrate this conclusion, a recent report prepared for the SBA's Office of Advocacy that said that in 2004, the per-employee cost of Federal regulations for firms with fewer than 20 employees was $7,647. In contrast, the per-employee cost of federal regulations for firms with 500 or more workers was $5,282, which results in a 44 percent increase in burden for smaller businesses compared to their larger counterparts. Clearly, we must find ways to ease the regulatory burden for our nation's small businesses so that they may continue to create jobs and drive economic growth. All too often, small businesses do not maintain the staff, or possess the financial resources to comply with complex Federal rules and regulations. This puts them at a disadvantage compared to larger businesses, and reduces the effectiveness of the agency's regulations. If an agency can not describe how to comply with its regulation, how can we expect a small business to figure it out?

This is why I have offered bipartisan legislation, the Small Business Compliance Assistance Enhancement Act, S. 246, with Senators KERRY, ENZI, and LANDRIEU, which would clarify small business requirements that exist under Federal law. Our measure is drawn directly from recommendations put forth by the Government Accountability Office and is intended only to clarify an already existing requirement under the Small Business Regulatory Enforcement Fairness Act, SBREFA, which unanimously passed the Senate in 1996. Specifically, our bill clarifies when a small business compliance guide is required, how a guide shall be designated, how and when a guide shall be published, and that the agency make the guide available on the Internet. It would not create any new rules or requirements. This commonsense, good government reform would provide a major regulatory reform for small businesses at virtually no cost to the Federal Government.

It is clear that in order to ensure our small businesses are able to grow, thrive, and, most importantly, create jobs, we need to simplify the tax code and reduce the regulatory burden. Over the coming months, I will continue to fight to accomplish these commonsense objectives.

## WORKERS MEMORIAL DAY

Mr. DODD. Mr. President, Saturday, April 28, is Workers Memorial Day. Tomorrow, working men and women around the world will gather to remember their millions of brothers and sisters who have been injured or killed on the job. I join them in their grief-and in their determination to secure a safer future.

Work-related accidents kill Americans with a regularity that calls us to question the very word ''accident.'' Fifteen deaths every day, and more than 11,000 injuries: They are grimly predictable and often preventable.

Today is for men like Eleazar Torres-Gomez, a laundry worker who was dragged by a conveyor belt into a 300-degree industrial dryer, where he burned to death. Sadness at his death is matched by an equal anger-especially when we learn that, in the two years preceding it, his employer was cited more than 170 times for unsafe, illegal working conditions. We remember Eleazar today.

Today is for the 12 miners killed last year in Sago, West Virginia, when an explosion trapped them underground for two days. Only a few years before, the Mine Safety and Health Administration struck down 17 new safety rules for trapped miners—rules that might have saved the miners in Sago. We remember them today.

Today is for the 28 union construction workers killed in Connecticut, 20 years ago this month, when the apartment towers they were building collapsed with a roar, within seconds, into ruined concrete and steel. In the wake of their deaths, we outlawed the dangerous lift-slab construction method that led to the collapse. But we can never replace those lives; today we remember them, too.

How can we honor them? I know this much: Words alone would be an insult. The men and women we remember this Saturday risked their lives so we could lie down and wake up in health and safety and comfort, and merely speaking our gratitude would be emptier than doing nothing. We owe them action.

We owe them action equal to the historic Occupational Safety and Health Act (OSHA), which was passed 37 years ago tomorrow and has saved an estimated 350,000 lives. We need to cover more workers—because more than 8.5 million are not protected by OSHA. We need more resources for inspection and enforcement—because, at the current rate, federal inspectors are only able to examine workplaces, on average, once every 133 years. We need stiffer penalties for employers who knowingly put their workers' lives at risk—because employers like those who compromised Mr. Torres-Gomez's life now face a maximum penalty of a simple misdemeanor.

And we need the Occupational Safety and Health Administration to take its work more seriously—because, according to a New York Times report released this week, ''the agency has killed dozens of existing and proposed regulations and delayed adopting others.''

Taking these vital steps for workers adds up to more than increased resources or stronger oversight—ultimately, it translates to respect. We owe their memories nothing less. Five thousand seven hundred workers were killed on the job last year, and our economic prosperity is built on their flesh and blood.

More than half a century ago, George Orwell remarked on the disregard that so often greets manual labor: ''It keeps us alive, and we are oblivious of its existence. . . . We are capable of forgetting it as we forget the blood in our veins.''

Today we pledge ourselves as the exception to that rule. And if we mean our words, we will be the exception tomorrow, and the day after that. For America's working men and women deserve nothing less than our eternal gratitude and diligence in preventing future workplace tragedies.

## INTERNET GAMBLING

Mr. KYL. Mr. President, I rise to express concern that serious violations of the law appear to be occurring and should be aggressively pursued by the IRS and, in turn, prosecuted by the Department of Justice.

Specifically, numerous Internet gambling websites may be violating statutes such as 26 U.S.C. 4401 et seq. Section 4401 requires an excise tax equal to 2 percent of the amount of unauthorized wagers. Section 4404 makes clear that the tax applies to wagers ''placed by a person who is in the United States with a person who is a citizen or resident of the United States.''

I applaud the indictment in United States v. BETonSPORTS.COM and the inclusion of tax evasion charges in counts 14, 15, and 16.

These counts charge that the defendants attempted to ''evade and defeat the . . . wagering excise tax'' in three ways: (1) by failing to make any wagering excise tax returns on or before the last day of the month following the month the wagers were accepted, as required by law, to any proper officer of the Internal Revenue Service, (2) by failing to pay to the Internal Revenue Service said wagering excise tax, and (3) by directing that the wagering funds be sent outside the United States—all in violation of Title 26, United States Code, Section 7201, and Title 18, United States Code, Section 2.

I firmly support the decision of the Department of Justice to enforce the wagering excise tax and pursue any persons in violation.

Additionally, it is important to note that extremely large sums of money are at issue: count 14 charges that from January 29, 2001 to on or about February 3, 2002, the sum of approximately $1,094,669,000.00 in taxable wagers were had and received; count 15 charges that from February 4, 2002 to on or about February 2, 2003, the sum of approximately $1,228,874,000.00 in taxable wagers were had and received; and count 16 charges that from February 3, 2003 to on or about February 1, 2004, the sum

of approximately $1,235,374,000.00 in taxable wagers were had and received. That is over $3.5 billion in three years, and Internet betting has increased significantly in the last two years.

I would like to point out that significant income taxes and excise taxes appear to be owed by numerous persons. Collecting these amounts would be an important component of the Administration's efforts to address the ''tax gap.''

Further, with such large sums at issue, the IRS and the Department of Justice should see if money laundering is involved.

The State Department has expressed strong concern that Internet gambling operations could be used not only for tax evasion, but also for other criminal activities such as money laundering and terrorist financing:

Internet gambling is particularly well-suited for the laying and integration stages of money laundering, in which launderers attempt to disguise the nature or ownership of the proceeds by concealing or blending transactions within the mass of apparently legitimate transactions. Due in large measure to the volume and speed of transactions, as well as the virtual anonymity offered by the Internet, offshore gambling websites are an area of considerable money laundering concern. The Internet gambling operations are, in essence, the functional equivalent of wholly unregulated offshore banks with the bettor accounts serving as bank accounts for account holders who are, in the virtual world, virtually anonymous. For these reasons, Internet gambling operations are vulnerable to be used, not only for money laundering, but also for criminal activities ranging from terrorist financing to tax evasion. (State Department, International Narcotics Control Strategy Report, released March 2004.)

The Department of Justice has echoed these concerns. At a hearing before the Senate Banking Committee, John G. Malcolm, Deputy Assistant Attorney General, Criminal Division, testified:

Another major concern that the Department of Justice has about on-line gambling is that Internet gambling businesses provide criminals with an easy and excellent vehicle for money laundering, due in large part to the volume, speed, and international reach of Internet transactions and the offshore locations of most Internet gambling sites, as well as the fact that the industry itself is already cash-intensive.

It is a fact that money launderers have to go to financial institutions either to conceal their illegal funds or recycle those funds back into the economy for their use. Because criminals are aware that banks have been subjected to greater scrutiny and regulation, they have—not surprisingly—turned to other non-bank financial institutions, such as casinos, to launder their money. On-line casinos are a particularly inviting target because, in addition to using the gambling that casinos offer as a way to hide or transfer money, casinos offer a broad array of financial services to their customers, such as providing credit accounts, fund transmittal services, check cashing services, and currency exchange services.

Individuals wanting to launder ill-gotten gains through an on-line casino can do so in a variety of ways. For example, a customer could establish an account with a casino using illegally-derived proceeds, conduct a minimal amount of betting or engage in offsetting bets with an overseas confederate, and then request repayment from the casino, thereby providing a new ''source'' of the funds. If a gambler wants to transfer money to an inside source in the casino, who may be located in another country, he can just play until he loses the requisite amount. Similarly, if an insider wants to transfer money to the gambler, perhaps as payment for some illicit activity, he can rig the game so the bettor wins.

The anonymous nature of the Internet and the use of encryption make it difficult to trace the transactions. The gambling business may also not maintain the transaction records, in which case tracing may be impossible. While regulators in the United States can visit physical casinos, observe their operations, and examine their books and records to ensure compliance with regulations, this is far more difficult, if not impossible, with virtual casinos. (John G. Malcolm, Deputy Assistant Attorney General, Criminal Division, Department of Justice, March 18, 2003.)

Again, there should be strong enforcement efforts to ensure that Internet gambling entities are not violating the law.

## AMERICA COMPETES ACT

Mr. OBAMA. Mr. President, I congratulate Senator BINGAMAN and Senator ALEXANDER for the passage of America COMPETES, legislation which they crafted carefully to enhance American innovation and competitiveness. I also thank them for accepting three amendments which I offered, which will help expand the range of innovative possibilities by which America faces its competitive challenges.

Let me explain this. The president of the National Academy of Engineering once said that innovation is a profoundly creative process, and that like other creative processes, it depends on the life experiences of the people involved. If we include a more diverse sample of our population, we will derive more varied and more innovative design options. We become more competitive by embracing our diversity, by involving a more representative cross-section of our populace in science, technology, and engineering endeavors.

To increase participation, I have offered three amendments that have been accepted into America COMPETES. The first establishes a mentoring program to support women and underrepresented groups as they progress through science and technology education programs, increasing the likelihood of their success. I also propose that groups representing women and minority scientists and engineers be involved as strategies are developed to increase America's competitiveness.

Also accepted was an amendment to increase the math and problem solving skills of young learners, by providing summer learning opportunities for students in elementary grades. This amendment springs from legislation I introduced earlier, with Senator MIKULSKI, the STEP UP Act, S. 116. This legislation responds to evidence showing that students may lose several months equivalent of math skills during the summer, if not provided learning opportunities when not in school. This is particularly important for children of poverty, for whom summer learning losses are greatest. Summer programs combat this loss in knowledge and skills, and well-designed programs can fuel the curiosity of children, helping them become active problem solvers and learners when they return to school in the fall.

I thank my colleagues for their support of these amendments.

## FOOD AND DRUG ADMINISTRATION REVITALIZATION ACT

Mr. GREGG. Mr. President, the Food and Drug Administration, FDA, plays a major role in ensuring that the American people have access to the safe and effective medicines that they need. In fact, FDA-regulated products account for about 25 cents of every consumer dollar spent. At the heart of all FDA's regulatory activities is a judgment about whether a product's benefits to users will outweigh its risks. These judgments must be science-based to allow the agency to provide the most health promotion and protection at the least cost to the public. As we work on FDA legislation this year, we need to keep that science-based mission at the forefront of our decision making.

Last week, the HELP Committee reported S. 1082, the Food and Drug Administration Act, FDARA. The bill couples must-pass reauthorizations of the Prescription Drug User Fee Act, PDUFA, and the Medical Device User Fee and Modernization Act, MDUFMA, with tour additional pieces of legislation that I am unable to support at this time. It is my hope that we can continue to work in a bipartisan way to improve this bill as it moves to the floor.

The Prescription Drug User Fee Act, PDUFA, first enacted in 1992, gives the FDA the authority to collect user fees from pharmaceutical manufacturers in order to enhance their ability to ensure timely access to safe and effective medicines. By reducing the length of review time required to approve a drug, PDUFA has clearly been a success.

Following the success of PDUFA, Congress enacted the Medical Device User Fee and Modernization Act; MDUFMA in 2002. Like with prescription drugs, MDUFMA funds have been essential to reducing the length of time of the approval process and other improvements critical to the success of the device review process.

This year, both the PDUFA and MDUFMA reauthorizations have been negotiated between the FDA and industry and are worthy of support. In fact, I believe these agreements improve both programs and will improve the safety of these products in the marketplace. If we do not renew these programs by September 30, we risk losing this essential source of funding and patients will face longer review times and