

IRS is currently barred from placing a tax levy on the taxpayer's property. In the case of Medicare providers and other federal contractors, that means federal dollars continue to go into their pockets, without any withholding, despite their unpaid taxes.

While it may be appropriate to delay tax levies on most types of taxpayer property until a taxpayer's appeals are exhausted, it makes no sense to keep sending taxpayer dollars to a tax delinquent Medicare provider or other federal contractor while they are appealing the tax assessment. Withholding should be allowed when it is taxpayer dollars that are being paid to the tax delinquent. That's why our bill would create a special rule for federal payments, allowing a tax levy to be initiated and continue in effect, while the taxpayer's appeal goes forward. The taxpayer would retain the same due process rights, but a tax levy would be allowed to begin earlier in the administrative process; it would no longer have to wait until all of the taxpayer's appeal rights were exhausted. For property other than federal payments, the bill would maintain the current system, requiring a pre-levy notice and exhausted appeal rights before the property could be levied.

The vast majority of Medicare providers render valuable services to their patients, and they do so while paying their taxes. These honest health care providers are put at a competitive disadvantage by the Medicare tax cheats who reduce their operating costs by failing to pay taxes. Besides hurting honest businesses, this type of tax dodging hurts our country by undermining the fairness of our tax system and by forcing honest taxpayers to make up the shortfall needed to pay for basic federal protections—like health care. When these tax delinquents also receive large payments of federal funds, it adds insult to injury. We must force these tax dodgers to pay their tax debt, and a key tool is to subject any federal payments they receive to an effective tax levy program.

The Medicare Providers Accountability Act would target those tax dodgers by strengthening the tax levy program and subjecting additional hundreds of billions of dollars in federal payments each year to screening for unpaid taxes. An improved tax levy program would, in turn, strengthen federal tax enforcement, take a load off the shoulders of honest taxpayers, and reduce the tax gap. I urge my colleagues to join us in supporting the bill's enactment.

I ask unanimous consent that my remarks follow those of Senator COLEMAN in today's CONGRESSIONAL RECORD.

By Mr. SCHUMER (for himself, Mr. LOTT, and Mr. CONRAD):

S. 1310. A bill to amend title XVIII of the Social Security Act to provide for an extension of increased payments for ground ambulance services under the Medicare program; to the Committee on Finance.

Mr. SCHUMER. Mr. President, today I, along with Senators LOTT and CONRAD, introduce the Medicare Ambulance Payment Extension Act. Without this legislation, ambulance service providers stand to lose \$306 million in Medicare reimbursement in 2008 and 2009 in addition to the nearly \$150 million they will lose this year. Our legislation will restore \$341 million in Medicare reimbursement with a 5 percent increase in payments for 2008 and 2009.

Ambulance services are a vital component of the health care and emergency response systems of our Nation. Unfortunately, ambulance services providers are being significantly underfunded in providing their critical services to Medicare patients. We need to ensure that our ambulance service providers have the financial resources necessary to provide all Americans with high quality, life-saving services.

Fortunately, in the Medicare Modernization Act of 2003, MMA, Congress implemented several provisions to provide temporary relief to help struggling ambulance service providers. The MMA ambulance provisions provided short-term relief through 1 percent urban and 2 percent rural increases, a mileage rate increase for long trips, a payment boost for ambulance transports in extremely rural areas, and a regional adjustment that helped a majority of providers depending on their state. While the rural payment boost and long trip increase are temporarily still intact, the 1 percent urban and 2 percent rural increases expired at the end of last year and the regional adjustment has dropped from 80 percent to only 20 percent of payments. If Congress does not act, ambulance service providers will lose over \$450 million in relief from 2007 through 2009.

Ambulance service providers cannot afford to face decreased reimbursement in the coming years. Ambulance services respond to not only 911 calls and nonemergency requests but also as first responders to natural disasters and acts of terrorism. Medicare patients account for approximately 45 percent of the call volume of an ambulance operation. Ambulance service providers cannot afford to have half of their transports reimbursed at below the cost of providing services.

While all health care providers face reimbursement challenges, ambulance service providers are required by law to respond to a plea for emergency medical care, regardless of whether the provider will recoup the full, if any, cost of the service. This additional responsibility along with the requirement that ambulance service providers accept the Medicare ambulance fee schedule rate as payment in full has further deteriorated the financial stability of ambulance operations. With increased focus on ensuring that our first responders are prepared in the event of a terrorist attack or national disaster, we should be bolstering, not deteriorating, this health care safety net.

The Medicare Ambulance Payment Extension Act will ensure that patients across America will continue to have access to critical ambulance services. We urge our colleagues to support this legislation, and I look forward to its passage this year.

I ask unanimous consent that the text 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. 1310

*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 "Medicare Ambulance Payment Extension Act".

**SEC. 2. EXTENSION OF INCREASED MEDICARE PAYMENTS FOR GROUND AMBULANCE SERVICES.**

Section 1834(l)(13) of the Social Security Act (42 U.S.C. 1395m(l)(13)) is amended—

(1) in subparagraph (A), in the heading, by striking "IN GENERAL" and inserting "FOR THE SECOND HALF OF 2004 AND FOR 2005 AND 2006";

(2) by redesignating subparagraph (B) as subparagraph (C);

(3) by inserting the following after subparagraph (A):

"(B) FOR 2008 AND 2009.—After computing the rates with respect to ground ambulance services under the other applicable provisions of this subsection, in the case of such services furnished on or after January 1, 2008, and before January 1, 2010, the fee schedule established under this section shall provide that the rate for the service otherwise established, after application of any increase under paragraphs (11) and (12), shall be increased by 5 percent."; and

(4) in subparagraph (C), as redesignated by paragraph (2)—

(A) in the heading, by striking "APPLICATION OF INCREASED PAYMENTS AFTER 2006" and inserting "NO EFFECT ON SUBSEQUENT PERIODS"; and

(B) by adding at the end the following new sentence: "The increased payments under subparagraph (B) shall not be taken into account in calculating payments for services furnished after the period specified in such subparagraph.".

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 185—SUPPORTING THE IDEALS AND VALUES OF THE OLYMPIC MOVEMENT

Mr. SALAZAR (for himself, Mr. BROWN, Mr. ALLARD, Mr. LEAHY, Mrs. FEINSTEIN, and Mrs. CLINTON) submitted the following resolution; which was referred to the Committee on Commerce, Science, and Transportation:

S. RES. 185

Whereas, for over 100 years, the Olympic Movement has built a more peaceful and better world by educating young people through athletics, by bringing together athletes from many countries in friendly competition, and by forging new relationships bound by friendship, solidarity, sportsmanship, and fair play;

Whereas the United States Olympic Committee is dedicated to coordinating and developing athletic activity in the United

States to foster productive working relationships among sports-related organizations;

Whereas the United States Olympic Committee promotes and supports athletic activities involving the United States and foreign countries;

Whereas the United States Olympic Committee promotes and encourages physical fitness and public participation in athletic activities;

Whereas the United States Olympic Committee assists organizations and persons concerned with sports in the development of athletic programs for able-bodied and disabled athletes regardless of age, race, or gender;

Whereas the United States Olympic Committee protects the opportunity of each athlete, coach, trainer, manager, administrator, and official to participate in athletic competition;

Whereas athletes representing the United States at the Olympic Games have achieved great success personally and for the Nation;

Whereas thousands of men and women of the United States are focusing their energy and skill on becoming part of the United States Olympic Team and aspire to compete in the 2008 Olympic Games in Beijing, China;

Whereas the Nation takes great pride in the qualities of commitment to excellence, grace under pressure, and good will toward other competitors exhibited by the athletes of the United States Olympic Team; and

Whereas June 23, 2007, is the anniversary of the founding of the Modern Olympic Movement, representing the date on which the Congress of Paris approved the proposal of Pierre de Coubertin to found the Modern Olympic Games: Now, therefore, be it

*Resolved*, That the Senate—

(1) supports the ideals and values of the Olympic Movement; and

(2) calls upon the people of the United States to observe the anniversary of the founding of the Modern Olympic Movement with appropriate ceremonies and activities.

**SENATE RESOLUTION 186—DESIGNATING JUNE 5, 2007, AS “NATIONAL HUNGER AWARENESS DAY” AND AUTHORIZING THE SENATE OFFICES OF SENATORS GORDON H. SMITH, BLANCHE L. LINCOLN, ELIZABETH DOLE, AND RICHARD J. DURBIN TO COLLECT DONATIONS OF FOOD DURING THE PERIOD BEGINNING MAY 7, 2007, AND ENDING JUNE 5, 2007, FROM CONCERNED MEMBERS OF CONGRESS AND STAFF TO ASSIST FAMILIES SUFFERING FROM HUNGER AND FOOD INSECURITY IN THE WASHINGTON, D.C., METROPOLITAN AREA**

Mr. SMITH (for himself, Mrs. LINCOLN, Mrs. DOLE, Mr. DURBIN, Mr. VITTER, Mr. PRYOR, Mr. LEVIN, Mrs. LEVIN, Mrs. MURRAY, Mr. KOHL, Mr. SALAZAR, and Ms. CANTWELL) submitted the following resolution; which was considered and agreed to:

S. RES. 186

Whereas food insecurity and hunger are a fact of life for millions of low-income citizens of the United States and can produce physical, mental, and social impairments;

Whereas recent data published by the Department of Agriculture show that almost 38,200,000 people in the United States live in households experiencing hunger or food insecurity;

Whereas the problem of hunger and food insecurity can be found in rural, suburban,

and urban portions of the United States, touching nearly every community of the Nation;

Whereas, although substantial progress has been made in reducing the incidence of hunger and food insecurity in the United States, certain groups remain vulnerable to hunger and the negative effects of food deprivation, including the working poor, the elderly, homeless people, children, migrant workers, and Native Americans;

Whereas the people of the United States have a long tradition of providing food assistance to hungry people through acts of private generosity and public support programs;

Whereas the Federal Government provides essential nutritional support to millions of low-income people through numerous Federal food assistance programs, including—

(1) the Federal food stamp program, as established by the Food Stamp Act of 1977 (7 U.S.C. 2011 et seq.);

(2) the Richard B. Russell National School Lunch Act (42 U.S.C. 1751 et seq.), the special supplemental program for women, infants, and children (WIC) established under section 17 of the Child Nutrition Act of 1966 (42 U.S.C. 1786), and other child nutrition programs; and

(3) food donation programs;

Whereas there is a growing awareness of the important public and private partnership role that community-based organizations, institutions of faith, and charities provide in assisting hungry and food-insecure people;

Whereas more than 50,000 local community-based organizations rely on the support and efforts of more than 1,000,000 volunteers to provide food assistance and services to millions of vulnerable people;

Whereas all citizens of the United States can help participate in hunger relief efforts in their communities by—

(1) donating food and money to such efforts;

(2) volunteering for such efforts; and

(3) supporting public policies aimed at reducing hunger: Now, therefore, be it

*Resolved*, That the Senate—

(1) designates June 5, 2007, as “National Hunger Awareness Day”;

(2) calls on the people of the United States to observe National Hunger Awareness Day—

(A) with appropriate ceremonies, volunteer activities, and other support for local anti-hunger advocacy efforts and hunger relief charities, including food banks, food rescue organizations, food pantries, soup kitchens, and emergency shelters; and

(B) by continuing to support programs and public policies that reduce hunger and food insecurity in the United States; and

(3) authorizes the offices of Senators Gordon H. Smith, Blanche L. Lincoln, Elizabeth Dole, and Richard J. Durbin to collect donations of food during the period beginning May 7, 2007, and ending June 5, 2007, from concerned Members of Congress and staff to assist families suffering from hunger and food insecurity in the Washington, D.C., metropolitan area.

**SENATE RESOLUTION 187—CONDEMNING VIOLENCE IN ESTONIA AND ATTACKS ON ESTONIA'S EMBASSIES IN 2007, AND EXPRESSING SOLIDARITY WITH THE GOVERNMENT AND THE PEOPLE OF ESTONIA**

Mr. VOINOVICH (for himself, Mr. BIDEN, Mr. LIEBERMAN, Mr. SMITH, and Ms. MIKULSKI) submitted the following resolution, which was considered and agreed to:

S. RES. 187

Whereas, on April 27, 2007, the Bronze Soldier Soviet monument in central Tallinn was moved to a prominent location in the Garrison Military Cemetery as a result of a decision by the Government of Estonia;

Whereas the Government of Estonia communicated its reasons for this decision to the Government of the Russian Federation and offered to work with Russian officials during the process, which the Russian officials declined to do;

Whereas, on April 27, 2007, a crowd of more than 1,000 demonstrators gathered at the site of the memorial and riots broke out across Tallinn;

Whereas more than 153 people were injured as a result of the riots, and one died as a result of stabbing by another rioter;

Whereas several stores in Tallinn and surrounding villages were looted as a result of the riots, and a statue of an Estonian general was set on fire;

Whereas, since April 27, 2007, the Government of Estonia has reported several cyberattacks on its official lines of communication, including those of the Office of the President;

Whereas, on April 28, 2007, and in days following, the Embassy of Estonia in Moscow was surrounded by angry protesters who demanded the resignation of the Government of Estonia, tore down the flag of Estonia from the Embassy building, and subjected Embassy officials inside the building to violence and vandalism;

Whereas, on April 30, 2007, a delegation of the State Duma of the Russian Federation visited Estonia and issued an official statement at the Embassy of the Russian Federation in Estonia that “the government of Estonia must step down”;

Whereas, on May 2, 2007, the Ambassador of Estonia to the Russian Federation was physically attacked by protesters and members of youth groups during an official press conference;

Whereas, on May 2, 2007, the Swedish Ambassador to the Russian Federation was attacked as he left the Embassy of Estonia in Moscow, and his car was damaged by a crowd, resulting in a formal protest to the Russian Federation by the Swedish Foreign Ministry;

Whereas the Government of Estonia has reported other coordinated attacks against Estonian embassies in Helsinki, Oslo, Copenhagen, Stockholm, Riga, Prague, Kiev, and Minsk, and the Estonian Consulate in St. Petersburg;

Whereas, on May 2, 2007, Prime Minister of Estonia Andrus Ansip stated that a “sovereign state is under a heavy attack” and that the events constitute “a well-coordinated and flagrant intervention with the internal affairs of Estonia”;

Whereas, on May 2, 2007, the public prosecutor's office of Estonia initiated an investigation into the cyberattacks against Internet servers in Estonia and requested cooperation from the Russian Federation to identify the source of the attacks;

Whereas, on May 2, 2007, the European Commission expressed its solidarity with Estonia and urged Russia to respect its obligations to the Vienna Convention on Diplomatic Relations, done at Vienna April 18, 1961, and end the blockade of the Embassy of Estonia in Moscow; and

Whereas the Embassy of Estonia in Russia has been closed since April 27, 2007, and Estonia has suspended consular services to Moscow because conditions remain unsafe for Embassy officials: Now, therefore, be it

*Resolved*, That—

(a) it is the sense of the Senate that the Soviet Union's brutal, decades-long occupation of Estonia was illegal, illegitimate, and