

provide for the coverage of home infusion therapy under the Medicare Program.

S. 3539

At the request of Ms. COLLINS, the name of the Senator from Wyoming (Mr. BARRASSO) was added as a cosponsor of S. 3539, a bill to require the Secretary of the Treasury to mint coins in commemoration of the centennial of the establishment of the Girl Scouts of the United States of America.

S. 3596

At the request of Mr. KERRY, the name of the Senator from Indiana (Mr. BAYH) was added as a cosponsor of S. 3596, a bill to stabilize the small business lending market, and for other purposes.

S. 3652

At the request of Ms. CANTWELL, the name of the Senator from Florida (Mr. NELSON) was added as a cosponsor of S. 3652, a bill to provide for financial market investigation, oversight, and reform.

S. 3653

At the request of Mrs. CLINTON, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 3653, a bill to amend the Agricultural Marketing Act of 1946 to provide for country of origin labeling for dairy products.

S. RES. 616

At the request of Mrs. LINCOLN, the names of the Senator from Minnesota (Ms. KLOBUCHAR) and the Senator from Washington (Ms. CANTWELL) were added as cosponsors of S. Res. 616, a resolution reducing maternal mortality both at home and abroad.

S. RES. 630

At the request of Mrs. CLINTON, the name of the Senator from Indiana (Mr. BAYH) was added as a cosponsor of S. Res. 630, a resolution recognizing the importance of connecting foster youth to the workforce through internship programs, and encouraging employers to increase employment of former foster youth.

S. RES. 636

At the request of Mr. GRAHAM, the name of the Senator from New Hampshire (Mr. GREGG) was added as a cosponsor of S. Res. 636, a resolution recognizing the strategic success of the troop surge in Iraq and expressing gratitude to the members of the United States Armed Forces who made that success possible.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Ms. SNOWE:

S. 3655. A bill to amend the Internal Revenue Code of 1986 to exclude from an employee's gross income any employer-provided supplemental instructional services assistance, and for other purposes; to the Committee on Finance.

Ms. SNOWE. Mr. President, today I rise to introduce legislation to increase

access for our Nation's children to affordable, quality tutoring. The Affordable Tutoring for Our Children Act would enable middle-class families to purchase supplemental instructional services on a pre-tax basis, ensuring greater utilization of critical educational tools.

A sound education for every American child is fundamental to the well-being and prosperity of our society, both now and in the future. Yet, as we are all acutely aware, not every child learns at the same pace, nor in the same manner, and some face unique challenges that cannot be overcome simply in a typical classroom setting. Many children require—and greatly benefit from—additional help in academics. Regrettably, our nation's middle-class families are increasingly unable to afford this essential ancillary support for their children. These families find themselves under considerable and ever-increasing financial strain, with more and more income going to pay for gasoline, health care, groceries, and a multitude of other expenses. Furthermore, according to a 2007 report from Demos and the Institute on Assets & Social Policy at Brandeis University, more than half of middle-class families have no financial assets, or worse, their debts exceed their assets.

At present, employees may set aside a portion of their earnings to establish a flexible spending account, or FSA, allowing them to pay for qualified medical or dependent care expenses free from income and payroll taxes. Our legislation would permit employees to use their dependent care FSAs to cover supplemental instructional expenses, thereby saving themselves up to 40 percent of their cost. Critically, this bill is targeted to middle-class families, those who most necessitate our assistance. Indeed, only those employees making \$105,000 or less per year would be able to exclude amounts paid for these services from their taxable income. Additionally, supplemental instructional expenses would be subject to a combined \$5,000 cap with other dependent care expenses.

This bill would help more middle-class children to receive extra assistance for a host of subjects ranging from English and mathematics to science, government, and foreign languages. At a time when graduates who attain a bachelor's degree earn roughly 96 percent more than high school graduates, according to the U.S. Bureau of the Census, it is vital that our Nation's children get the help they need to succeed.

With middle-class families feeling the squeeze from every angle, our legislation would provide essential relief for those parents seeking to ensure that their children have the best educational experience possible. I urge my colleagues to consider the dramatic advantage our children will gain from this crucial bill, and look forward to its passage in a timely manner.

Mr. President, I ask unanimous consent that the text of the bill 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. 3655

*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 "Affordable Tutoring of Our Children Act".

#### SEC. 2. EXCLUSION OF EMPLOYER-PROVIDED SUPPLEMENTAL INSTRUCTIONAL SERVICES ASSISTANCE.

(a) IN GENERAL.—Section 129 of the Internal Revenue Code of 1986 (relating to dependent care assistance programs) is amended—

(1) by inserting "and supplemental instructional services assistance" after "dependent care assistance" each place it appears (except in subsections (d)(4) and (e)(1) thereof), and

(2) by inserting "and supplemental instructional services" after "dependent care services" both places it appears in subsection (a)(2).

(b) SUPPLEMENTAL INSTRUCTIONAL SERVICES ASSISTANCE.—Section 129(e) of the Internal Revenue Code of 1986 (relating to definitions and services) is amended by redesignating paragraphs (2) through (9) as paragraphs (3) through (10), respectively, and by inserting after paragraph (1) the following new paragraph:

"(2) SUPPLEMENTAL INSTRUCTIONAL SERVICES ASSISTANCE.—

"(A) IN GENERAL.—The term 'supplemental instructional services assistance' means the payment of, or provision of, supplemental instructional services to an employee's dependent (as defined in subsection (a)(1) of section 152, determined without regard to subsection (c)(1)(C) thereof) who—

"(i) has attained the age of 5 but not the age of 19 as of the close of the calendar year in which the taxable year of the employee begins, and

"(ii) has not obtained a high school diploma or been awarded a general education degree.

"(B) SUPPLEMENTAL INSTRUCTIONAL SERVICES.—The term 'supplemental instructional services' means instructional or other academic enrichment services which are—

"(i) in addition to instruction provided during the school day,

"(ii) specifically designed to increase the academic achievement of such dependent,

"(iii) in the core academic studies of English, reading or language arts, mathematics, science, foreign languages, civics and government, economics, arts, social studies, and geography, and

"(iv) provided by a State certified instructor or accredited organization."

(c) NO EXCLUSION FOR SUPPLEMENTAL INSTRUCTIONAL SERVICES ASSISTANCE PROVIDED TO HIGHLY COMPENSATED EMPLOYEES.—Section 129(a)(2)(A) of the Internal Revenue Code of 1986 (relating to limitation of exclusion) is amended by inserting "except that no amount may be excluded under paragraph (1) for supplemental instructional services paid or incurred by an employee who is a highly compensated employee (within the meaning of section 414(q))" after "individual)".

(d) CONFORMING AMENDMENTS.—

(1) Section 21(b)(2)(A) of the Internal Revenue Code of 1986 is amended by adding at the end the following new sentence: "Such term shall not include any amount paid for supplemental instructional services (as defined in section 129(e)(2)(B))."

(2) The second sentence of section 21(c) of such Code is amended by inserting "of dependent care assistance" after "aggregate amount".

(3) Section 6051(a)(9) of such Code is amended by inserting "and supplemental instructional services assistance" after "dependent care assistance" both places it appears.

(e) CLERICAL AMENDMENTS.—

(1) The heading for section 129 of the Internal Revenue Code of 1986 is amended by inserting "AND SUPPLEMENTAL INSTRUCTIONAL SERVICES ASSISTANCE" after "ASISTANCE".

(2) The item relating to section 129 in the table of sections for part III of subchapter B of chapter 1 of such Code is amended by inserting "and supplemental instructional services assistance" after "assistance".

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

#### SUBMITTED RESOLUTIONS

#### SENATE RESOLUTION 695—COM-MENDING THE HONOR FLIGHT NETWORK AND ITS VOLUNTEERS AND DONORS FOR MAKING IT POSSIBLE FOR WORLD WAR II VETERANS TO TRAVEL TO THE NATION'S CAPITAL TO VISIT THE WORLD WAR II MEMORIAL CREATED IN THEIR HONOR.

Mrs. DOLE (for herself, Mr. BROWN) Mr. VOINOVICH, Mr. BURR, Mr. STEVENS, Mr. VITTER, Mr. ROBERTS, and Mr. MCCONNELL) submitted the following resolution; which was considered and agreed to:

S. RES. 695

Whereas, in 2004, nearly 60 years after World War II ended, veterans of that war and all those who supported the war effort at home received recognition for their service, sacrifice, and victory by the dedication of the national World War II Memorial located on the National Mall in Washington, District of Columbia;

Whereas many veterans of World War II who fought with courage and valor for the United States are now in their 80s and 90s, and have not had the opportunity, or the ability because of physical or financial limitations, to visit the Nation's capital to see the World War II Memorial for themselves;

Whereas Jeff Miller of North Carolina and Earl Morse of Ohio created the Honor Flight Network to enable World War II veterans to travel to the Memorial;

Whereas the Honor Flight Network, now operating in communities in more than 30 States, is a grassroots, nonprofit organization that uses commercial and chartered flights to send veterans on all-expenses paid trips to Washington, District of Columbia;

Whereas the Honor Flights, as those trips are called, are staffed by volunteers and funded by donations;

Whereas former Senator Bob Dole, himself a wounded veteran of World War II, led the fundraising campaign to build the Memorial and often greets veterans arriving at the Memorial through the Honor Flight Network;

Whereas, of the 16,000,000 veterans who served in World War II, an estimated 2,500,000 are alive today, and those veterans are dying at a rate of more than 900 a day; and

Whereas the Honor Flight Network is working against time to thank the Nation's World War II veterans for their service: Now, therefore, be it

*Resolved*, That the Senate expresses deepest appreciation to the Honor Flight Network and the Network's volunteers and do-

nors for honoring the Nation's World War II veterans with an opportunity to visit the World War II Memorial in Washington, District of Columbia.

#### SENATE RESOLUTION 696—DESIGNATING SEPTEMBER 2008 AS "NATIONAL YOUTH COURT MONTH"

Mr. STEVENS (for himself and Ms. MURKOWSKI) submitted the following resolution; which was considered and agreed to:

S. RES. 696

Whereas a strong country begins with strong communities in which all citizens play an active role and invest in the success and future of the youth of the United States;

Whereas the seventh National Youth Court Month celebrates the outstanding achievement of youth courts throughout the country;

Whereas 1,255 youth court programs in 49 States and the District of Columbia provide restorative justice for juvenile offenders, resulting in effective crime prevention, early intervention, and education for all youth participants, as well as enhanced public safety throughout the United States;

Whereas, by holding juvenile offenders accountable, reconciling victims, communities, juvenile offenders, and their families, and reducing caseloads for the juvenile justice system, youth courts address offenses that might otherwise go unaddressed until the offending behavior escalates and redirect the efforts of juvenile offenders toward becoming contributing members of their communities;

Whereas Federal, State, and local governments, corporations, foundations, service organizations, educational institutions, juvenile justice agencies, and individual adults support youth courts because youth court programs actively promote and contribute to building successful, productive lives and futures for the youth of the United States;

Whereas a fundamental correlation exists between youth service and lifelong adult commitment to, and involvement in, one's community;

Whereas volunteer service and related service learning opportunities enable young people to build character and develop and enhance life-skills, such as responsibility, decision-making, time management, teamwork, public speaking, and leadership, which prospective employers will value; and

Whereas participating in youth court programs encourages youth court members to become valuable members of their communities: Now, therefore, be it

*Resolved*, That the Senate designates September 2008 as "National Youth Court Month".

#### SENATE RESOLUTION 697—SUPPORTING THE GOALS AND IDEALS OF NATIONAL CYBER SECURITY AWARENESS MONTH AND RAISING AWARENESS AND ENHANCING THE STATE OF COMPUTER SECURITY IN THE UNITED STATES

Mr. ROCKEFELLER (for himself and Mr. BENNETT) submitted the following resolution; which was considered and agreed to:

S. RES. 697

Whereas the use of the Internet in the United States, to communicate, conduct business, or generate commerce that benefits the overall United States economy, is ubiquitous;

Whereas more than 216,000,000 people use the Internet in the United States, 70 percent

of whom connect through broadband connections, to communicate with family and friends, manage finances and pay bills, access educational opportunities, shop at home, participate in online entertainment and games, and stay informed of news and current events;

Whereas the nearly 27,000,000 United States small businesses, which represent more than 99 percent of all United States employers and employ more than 50 percent of the private workforce, increasingly rely on the Internet to manage their businesses, expand their customer reach, and enhance the management of their supply chain;

Whereas nearly 100 percent of public schools in the United States have Internet access to enhance children's education, with a significant percentage of instructional rooms connected to the Internet to enhance children's education by providing access to educational online content and encouraging self-initiative to discover research resources;

Whereas almost 9 in 10 teenagers between the ages of 12 and 17, or approximately 87 percent of that age group, use the Internet;

Whereas the number of children who connect to the Internet at school continues to rise, and teaching children of all ages to become good cyber-citizens through safe, secure, and ethical online behaviors and practices is essential to protect their computer systems and potentially their physical safety;

Whereas the growth and popularity of social networking websites has attracted millions of teenagers, providing access to a range of valuable services, making it all the more important to teach teenagers how to avoid potential threats like cyber bullies, predators, and identity thieves they may come across while using such services;

Whereas cyber security is a critical part of the United States overall homeland security;

Whereas the United States critical infrastructures and economy rely on the secure and reliable operation of information networks to support the United States financial services, energy, telecommunications, transportation, health care, and emergency response systems;

Whereas cyber attacks have been attempted against the United States and the economy of the United States, and the mission of the Department of Homeland Security includes securing the homeland against cyber terrorism and other attacks;

Whereas Internet users and information infrastructure owners and operators face an increasing threat of malicious crime and fraud attacks through viruses, worms, Trojans, and unwanted programs such as spyware, adware, hacking tools, and password stealers, that are frequent and fast in propagation, are costly to repair, and may disable entire systems;

Whereas coordination between the numerous Federal agencies involved in cyber security efforts, including the Department of Homeland Security, the National Institute of Standards and Technology, and the National Science Foundation, is essential to securing the cyber infrastructure of the United States;

Whereas millions of records containing personally identifiable information have been lost, stolen, or breached, threatening the security and financial well-being of United States citizens;

Whereas consumers face significant financial and personal privacy losses due to personally identifiable information being more exposed to theft and fraud than ever before;

Whereas national organizations, policy-makers, government agencies, private sector companies, nonprofit institutions, schools,