

FERC Form No. 423" (RIN1902-AD47) received on April 9, 2008; to the Committee on Energy and Natural Resources.

EC-5788. A communication from the Chief Human Capital Officer, Office of Policy and International Affairs, Department of Energy, transmitting, pursuant to law, the report of a vacancy and designation of an acting officer for the position of Assistant Secretary for Policy and International Affairs, received on April 9, 2008; to the Committee on Energy and Natural Resources.

EC-5789. A communication from the Program Manager, Center for Beneficiary Choices, Department of Health and Human Services, transmitting, pursuant to law, the report of a rule entitled "Medicare Program; Policy and Technical Changes to the Medicare Prescription Drug Benefit" (RIN0938-AO74) received on April 9, 2008; to the Committee on Finance.

EC-5790. A communication from the Global AIDS Coordinator, Department of State, transmitting, pursuant to law, a report relative to oversight of the Global Fund to fight AIDS; to the Committee on Foreign Relations.

EC-5791. A communication from the Assistant Secretary, Office of Legislative Affairs, Department of State, transmitting, pursuant to law, the report of a rule entitled "Visas: Documentation of Immigrants and Non-immigrants—Visa Classification Symbols" (22 CFR Parts 41 and 42) received on April 9, 2008; to the Committee on Foreign Relations.

EC-5792. A communication from the Deputy Director, Pension Benefit Guaranty Corporation, transmitting, pursuant to law, the report of a rule entitled "Benefits Payable in Terminated Single-Employer Plans; Allocation of Assets in Single-Employer Plans; Interest Assumptions for Valuing and Paying Benefits" (29 CFR Parts 4022 and 4044) received on April 9, 2008; to the Committee on Health, Education, Labor, and Pensions.

EC-5793. A communication from the Chief Judge, Superior Court of the District of Columbia, transmitting, pursuant to law, a report relative to activities carried out by the Family Court during 2007; to the Committee on Homeland Security and Governmental Affairs.

EC-5794. A communication from the Executive Director, Office of Compliance, transmitting, pursuant to law, the Office's Annual Report for fiscal year 2007; to the Committee on Homeland Security and Governmental Affairs.

EC-5795. A communication from the General Counsel, Office of Management and Budget, Executive Office of the President, transmitting, pursuant to law, the report of a rule entitled "Disclosure and Consistency of Cost Accounting Practices—Foreign Concerns" (RIN3110-01) received on April 9, 2008; to the Committee on Homeland Security and Governmental Affairs.

EC-5796. A communication from the Acting Chief Administrative Officer, United States Patent and Trademark Office, transmitting, pursuant to law, the Office's Annual Report for fiscal year 2007; to the Committee on Homeland Security and Governmental Affairs.

EC-5797. A communication from the Secretary of Transportation, transmitting, pursuant to law, a report entitled, "Actions Taken on Office of Inspector General Recommendations"; to the Committee on Homeland Security and Governmental Affairs.

EC-5798. A communication from the Director, National Science Foundation, transmitting, pursuant to law, a report entitled, "Fiscal Year 2007 Performance Highlights"; to the Committee on Homeland Security and Governmental Affairs.

## 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. KOHL (for himself and Mrs. MCCASKILL):

S. 2850. A bill to prohibit the use of funds to promote the direct deposit of Social Security benefits until adequate safeguards are established to prevent the attachment and garnishment of such benefits; to the Committee on Finance.

By Mr. BUNNING (for himself, Mr. CONRAD, and Mr. HATCH):

S. 2851. A bill to amend the Internal Revenue Code of 1986 to modify the penalty on the understatement of taxpayer's liability by tax return preparers; to the Committee on Finance.

By Mr. CORNYN:

S. 2852. A bill to provide increased accessibility to information on Federal spending, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

By Ms. LANDRIEU (for herself and Mr. VITTER):

S. 2853. A bill to amend title XVIII of the Social Security Act to remove the cap on disproportionate share adjustment percentages for certain rural hospitals; to the Committee on Finance.

By Mr. REID (for Mrs. CLINTON (for herself and Mr. PRYOR)):

S. 2854. A bill to amend title 10, United States Code, to clarify the effective date of active duty members of the reserve components of the Armed Forces receiving an alert order anticipating a call or order to active duty in support of a contingency operation for purposes of entitlement to medical and dental care as members of the Armed Forces on active duty; to the Committee on Armed Services.

## SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Mr. PRYOR (for himself, Mr. CHAMBLISS, Mrs. CLINTON, Mr. OBAMA, Mr. CRAIG, Mr. KENNEDY, Mr. CASEY, Mr. BIDEN, Mr. SALAZAR, Mr. BROWN, Mr. CRAPO, Mr. DOMENICI, Mr. SMITH, Mr. ISAKSON, Mr. WYDEN, Mr. BINGAMAN, Mr. AKAKA, Mr. BURR, Mr. ROBERTS, Mr. DURBIN, Mr. BUNNING, Mr. INHOFE, Mr. NELSON of Florida, Mrs. HUTCHISON, Mr. COCHRAN, Mr. VOINOVICH, Ms. CANTWELL, Mr. SHELBY, Ms. COLLINS, Mrs. FEINSTEIN, Mrs. MURRAY, Mr. DODD, Mr. KERRY, Mr. BENNETT, Ms. STABENOW, Mr. ALLARD, Mrs. LINCOLN, Mr. STEVENS, Mr. SESSIONS, Mr. WEBB, Mr. BYRD, and Ms. SNOWE):

S. Res. 513. A resolution congratulating the Army Reserve on its centennial, which will be formally celebrated on April 23, 2008, and commemorating the historic contributions of its veterans and continuing contributions of its soldiers to the vital national security interests and homeland defense missions of the United States; considered and agreed to.

By Mr. REID (for Mr. KENNEDY):

S. Con. Res. 76. A concurrent resolution to make technical corrections in the enrollment of the bill S. 1858; considered and agreed to.

## STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. CORNYN:

S. 2852. A bill to provide increased accessibility to information on Federal spending, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

Mr. CORNYN. Mr. President, throughout my career, I have been working on the front lines of the battle for greater transparency and openness in our Government because I fundamentally believe the more the American people and my constituents in Texas understand about the Government and how it operates, the better accountability can take place, and people will once again feel they are in charge, which is absolutely the case. Knowledge is power, and transparency permits the accountability necessary for our system to work.

Just a few months ago, Senator PATRICK LEAHY, the chairman of the Senate Judiciary Committee, and I were successful in getting a bill signed which modernized and greatly improved our Freedom of Information laws for the first time in many years. Now it is my intent to try to accomplish that same thing with the Federal spending, and that is why today I am introducing the Federal Spending and Taxpayer Accessibility Act of 2008.

The first thing this bill would do would be to create an online earmark tracking system that taxpayers can use free of charge to search for specific earmarks by recipient, by appropriations bill, by State, and by Member, and to do so in a real-time frame of reference during the appropriations process.

Of course, earmarks are especially designated appropriations for particular projects in particular locations. There is a lot of controversy about earmarks, but I think greater transparency would limit the number of earmarks introduced because were they to be completely transparent, it would discourage the use of earmarks and make certain only meritorious ones are accepted by the Congress as part of the appropriations process.

Secondly, my legislation would direct the Internal Revenue Service to provide each taxpayer with a concise, easy-to-read personal record of the amount of taxes they have already paid and an estimate of the amount of taxes they will pay in the timeframe before they retire.

As you know, the Social Security Administration currently already mails out a similar statement, called a Social Security account statement, which gives taxpayers a record of the earnings on which they have paid Social Security taxes and a summary of their estimated future benefits. So this taxpayer account statement would be sort of the mirror image of the Social Security statement, and it would let people know how much taxes they have paid and what their tax obligation would likely be into the future.

I think this tax statement could play an important role when taxpayers are planning their future finances and provide them with a better idea of how much in taxes they will pay in the future.

It will also have the added benefit of making them much more aware of what Washington is doing when it comes to their hard-earned money and the money they send to Washington to pay the bills.

Finally, this legislation builds upon the Federal Funding Accountability and Transparency Act of 2006 that created a one-stop, searchable Web site for all Federal contracts and grants. My legislation would expand on this Web site by including all expenditures of all Federal agencies, such as salaries, rent, supplies, and transportation.

As this chart shows, taxpayers will have to work 74 days during the year just to pay their Federal taxes without getting one red cent for themselves. Additionally, local taxes and State taxes account for an additional 39 days of work, and that is before they begin to work to pay their own bills, their other bills. For housing, it is roughly 60 days out of the year; health insurance, 50 days out of the year; food, 35; and transportation, 29 days out of the year. So these living essentials are being squeezed by the Federal tax burden, and I think it is important for people to understand that. Frankly, once they do, I think their voices are then much more likely to be heard when loose talk in Washington occurs about raising taxes.

I was interested to hear our colleague from Oregon, Senator WYDEN, talk about the alternative minimum tax. That is a perfect case study of why, when people talk about taxing the rich, really what they are talking about is taxing people who earn a living. That was a classic case where the alternative minimum tax was passed to target 155 taxpayers who did not otherwise pay Federal income tax because of their deductions, due to State and local taxes. Well, no surprise those 155 targeted taxpayers grew last year to 6 million taxpayers, and this year it would have grown to 23 million middle-class taxpayers because it had not been indexed. Once again, taxing the rich turns into taxing the middle class.

Well, I think greater transparency in the process would allow the middle class to tell Washington: Wait a minute, you need to cut out some of the waste and inefficiency of Government before you come back to me and ask me for more of what I earn, which I need to spend on housing, health insurance, food, transportation, or whatever else I see fit.

I think it is about time for taxpayers to see where their money is going, and it is in this spirit I am introducing this Federal Spending and Taxpayer Accessibility Act of 2008. I think it answers the fundamental question: Should the people who foot the bill for the Federal Government know what it is they are getting?

Never would you ask a person to make an investment without giving them the ability to monitor that investment. But when it comes to taxes, that is precisely what we are asking. It is time for us to open up the process of Federal spending to the public and let the American people see where their money is going. That way they can hold their elected officials accountable and play a closer role in the determination of where we spend their hard-earned money.

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 placed in the RECORD, as follows:

S. 2852

*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 "Federal Spending and Taxpayer Accessibility Act of 2008".

#### SEC. 2. FINDINGS AND PURPOSES.

(a) FINDINGS.—Congress makes the following findings:

(1) Taxpayers deserve to know how their tax money is spent by the Federal Government.

(2) The Office of Management and Budget has developed a single, searchable Internet website of Government grants and contracts, accessible free of charge by the public.

(3) The Office of Management and Budget, through its Program Assessment Rating Tool (PART) system, identified that almost 25 percent of Federal programs it reviewed either were ineffective or their effectiveness could not be determined.

(4) Billions of dollars are lost each year through fraud, waste, abuse, and mismanagement among the hundreds of programs in the Federal Government.

(5) Taxpayers work on average more than 2 months of every year to pay for the operations of the Federal Government.

(b) PURPOSES.—The purposes of this Act are—

(1) to bring more transparency to the spending habits of the Federal Government;

(2) to help taxpayers understand how the Federal Government spends the money they send to Washington, D.C.;

(3) to provide for better accountability in the Federal budget and appropriations process;

(4) to give taxpayers an easy and accessible way to see how their money is being spent; and

(5) to increase the participation of citizens in their Government.

#### SEC. 3. EARMARK TRACKING WEBSITE.

(a) INTERNET WEBSITE.—

(1) IN GENERAL.—Not later than January 1, 2009, the Congressional Research Service shall create a single operational searchable Internet website, accessible free of charge by the public, that allows the user to search information on each Federal earmark, including—

(A) the name and location of the intended recipient of the earmark,

(B) the total dollar amount of the earmark,

(C) the Member of Congress who sponsored or requested the earmark, and

(D) the status of the bill to which the earmark is attached.

(2) SCOPE OF DATA.—The Internet website established under this subsection shall in-

clude data for fiscal years after fiscal year 2007.

(3) TIMELINESS OF INFORMATION.—The Congressional Research Service shall update the Internet website established under this subsection as soon as any bill or report containing an earmark has been passed or reported by the Senate or the House of Representatives or any committee thereof.

(b) DEFINITIONS.—

(1) EARMARK.—For purposes of this section, the term "earmark" means a congressionally directed spending item, a limited tax benefit, or a limited tariff benefit.

(A) CONGRESSIONALLY DIRECTED SPENDING ITEM.—For purposes of this paragraph, the term "congressionally directed spending item" means a provision or report language included primarily at the request of a Member of Congress providing, authorizing, or recommending a specific amount of discretionary budget authority, credit authority, or other spending authority for a contract, loan, loan guarantee, grant, loan authority, or other expenditure with or to an entity, or targeted to a specific State, locality or Congressional district, other than through a statutory or administrative formula-driven or competitive award process.

(B) LIMITED TAX BENEFIT.—For purposes of this paragraph, the term "limited tax benefit" means any revenue provision that—

(i) provides a Federal tax deduction, credit, exclusion, or preference to a particular beneficiary or limited group of beneficiaries under the Internal Revenue Code of 1986; and

(ii) contains eligibility criteria that are not uniform in application with respect to potential beneficiaries of such provision.

(C) LIMITED TARIFF BENEFIT.—For purposes of this paragraph, the term "limited tariff benefit" means a provision modifying the Harmonized Tariff Schedule of the United States in a manner that benefits 10 or fewer entities.

(2) RECIPIENT.—For purposes of this section, the term "recipient" means the entity designated to receive the earmark.

(3) SEARCHABLE INTERNET WEBSITE.—For purposes of this section, the term "searchable Internet website" means an Internet website that allows members of the public—

(A) to search and aggregate Federal funding for any earmark passed or reported by the Senate or the House of Representatives or any committee thereof, as well as an overall total by any method required by subsection (a)(1);

(B) to ascertain through a single search the total number and total dollar amount of earmarks provided to a single recipient;

(C) to ascertain through a single search the total number and total dollar amount of earmarks sponsored or requested by each United States Senator, Member of the House of Representatives, including Delegates and Resident Commissioners, and the President of the United States; and

(D) to ascertain through a single search the total number and total dollar amount of earmarks and earmark recipients located in each State and territory of the United States.

(c) NOTIFICATION OF DELAY.—The Director of the Congressional Research Service shall, upon making a determination that the Internet website established under subsection (a)(1) will not be operational by January 1, 2009, immediately notify the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Government Reform of the House of Representatives of such determination and shall provide the reason for the delay.

(d) REPORTS.—

(1) IN GENERAL.—Not later than the date that is 1 year after the date on which the

Internet website established under subsection (a)(1) becomes operational, the Director of the Congressional Research Service shall submit to the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Government Reform of the House of Representatives a report on the implementation of such website, including data regarding the usage of and public feedback on the utility of the website and any recommendations for improving the presentation of the data.

(2) PUBLICATION.—The Congressional Research Service shall make each report submitted under paragraph (1) publicly available on the Internet website established under subsection (a).

(e) CLASSIFIED INFORMATION.—Nothing in this section shall require the disclosure of classified information.

(f) GOVERNMENT ACCOUNTABILITY OFFICE REPORT.—Not later than June 1, 2009, the Comptroller General of the United States shall submit to Congress a report on compliance with the requirements of this section.

#### SEC. 4. PROVIDING INFORMATION TO TAXPAYERS.

(a) PROVISION OF STATEMENT UPON REQUEST.—Beginning not later than October 1, 2009, the Secretary of the Treasury shall provide upon the request of an eligible individual a taxpayer account statement for such individual.

(b) TAXPAYER ACCOUNT STATEMENT.—The taxpayer account statement required under subsection (a) shall include—

(1) the aggregate amount of individual Federal income tax paid by the eligible individual under chapter 1 of subtitle A of the Internal Revenue Code of 1986 in all previous taxable years, and

(2) an estimate of the aggregate amount of such income tax that such individual will have paid as of the projected date of the normal retirement of such individual.

(c) ELIGIBLE INDIVIDUAL.—For purposes of this section, the term “eligible individual” means an individual who—

(1) has a valid social security number issued by the Social Security Administration.

(2) is age 25 or over,

(3) has filed a return of tax in any previous taxable year, and

(4) has had net income tax liability which is greater than zero in any previous taxable year.

(d) NOTICE.—The Secretary of the Treasury shall, to the maximum extent practicable, take such steps as are necessary to assure that eligible individuals are informed of the availability of the statement required under subsection (a).

(e) MANDATORY PROVISION OF INITIAL STATEMENTS.—By not later than September 30, 2014, the Secretary of the Treasury shall provide a taxpayer account statement to each eligible individual for whom a current mailing address can be determined. The Secretary shall provide with each such statement notice that an updated version of such statement is available annually upon request.

#### SEC. 5. ADDITIONAL DISCLOSURE OF FEDERAL GOVERNMENT EXPENDITURES.

(a) ADDITIONAL DISCLOSURE.—

(1) IN GENERAL.—Not later than January 1, 2010, the Director of the Office of Management and Budget shall include the financial outlays of all Federal agencies on the Internet website established by the Federal Funding Accountability and Transparency Act of 2006.

(2) INTERNET WEBSITE.—The information added to the Internet website under paragraph (1) shall—

(A) allow the user at least 2 different methods of searching and aggregating the finan-

cial outlays of all Federal agencies, including—

(i) searching by agency obligation and object class; and

(ii) searching by budget function and sub-function; and

(B) allow the user to download any data received as the product of a search.

(b) AGENCY RESPONSIBILITIES.—All Federal agencies shall comply with instructions and guidance issued by the Director of the Office of Management and Budget and shall provide appropriate assistance to the Director upon request in the addition to the Internet website of the information required under subsection (a).

(c) SCOPE OF DATA.—The information added to the Internet website under subsection (a) shall include data for fiscal years after fiscal year 2008.

(d) FINANCIAL OUTLAY.—For purposes of this section, the term “financial outlay” means any payment to liquidate an obligation (other than the repayment of debt principal) that is greater than \$25,000.

(e) NOTIFICATION OF DELAY.—The Director of the Office of Management and Budget shall, upon making a determination that the information required to be added to the Internet website under subsection (a) will not be complete by January 1, 2010, immediately notify the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Government Reform of the House of Representatives of such determination and shall provide the reason for the delay.

(f) REPORT.—

(1) IN GENERAL.—Not later than the date that is 6 months after the date on which the information required under subsection (a) has been added to the Internet website described in such subsection, the Director of the Office of Management and Budget shall submit to the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Government Reform of the House of Representatives a report on the addition of the information added under subsection (a), including data regarding the usage of and public feedback on the utility of the Internet website and any recommendations for improving data quality and collection.

(2) PUBLICATION.—The Director of the Office of Management and Budget shall make the report submitted under paragraph (1) publicly available on the Internet website established by the Federal Funding Accountability and Transparency Act of 2006.

(g) CLASSIFIED INFORMATION.—Nothing in this section shall require the disclosure of classified information.

(h) GOVERNMENT ACCOUNTABILITY OFFICE REPORT.—Not later than January 1, 2011, the Comptroller General of the United States shall submit to Congress a report on compliance with the requirements of this section.

#### SUBMITTED RESOLUTIONS

SENATE RESOLUTION 513—CONGRATULATING THE ARMY RESERVE ON ITS CENTENNIAL, WHICH WILL BE FORMALLY CELEBRATED ON APRIL 23, 2008, AND COMMEMORATING THE HISTORIC CONTRIBUTIONS OF ITS VETERANS AND CONTINUING CONTRIBUTIONS OF ITS SOLDIERS TO THE VITAL NATIONAL SECURITY INTERESTS AND HOMELAND DEFENSE MISSIONS OF THE UNITED STATES

Mr. PRYOR (for himself, Mr. CHAMBLISS, Mrs. CLINTON, Mr. OBAMA, Mr. CRAIG, Mr. KENNEDY, Mr. CASEY, Mr. BIDEN, Mr. SALAZAR, Mr. BROWN, Mr. CRAPO, Mr. DOMENICI, Mr. SMITH, Mr. ISAKSON, Mr. WYDEN, Mr. BINGAMAN, Mr. AKAKA, Mr. BURR, Mr. ROBERTS, Mr. DURBIN, Mr. BUNNING, Mr. INHOFE, Mr. NELSON of Florida, Mrs. HUTCHISON, Mr. COCHRAN, Mr. VOINOVICH, Ms. CANTWELL, Mr. SHELBY, Ms. COLLINS, Mrs. FEINSTEIN, Mrs. MURRAY, Mr. DODD, Mr. KERRY, Mr. BENNETT, Ms. STABENOW, Mr. ALLARD, Mrs. LINCOLN, Mr. STEVENS, Mr. SESSIONS, Mr. WEBB, Mr. BYRD, and Ms. SNOWE) submitted the following resolution; which was considered and agreed to:

S. RES. 513

Whereas on January 9, 1905, the 26th President of the United States, Theodore Roosevelt, dispatched a “special message” to the Senate and the House of Representatives that “earnestly recommended passage” of legislation to establish a Federal reserve force of skilled and trained personnel to bring “our Army ... to the highest point of efficiency”;

Whereas on December 14, 1905, the then-Secretary of War and later 27th President of the United States, William Howard Taft, transmitted to the Senate and the House of Representatives a draft bill and letter authored by Major General Leonard Wood, “strongly commending ... proposed legislation” to “increase the efficiency of the Medical Corps of the Army” by establishing a Federal reserve force comprised of specially trained personnel;

Whereas in response to the recommendations of President Theodore Roosevelt and senior military and civilian leaders, the 60th Congress enacted Public Law 101, entitled “An Act to increase the efficiency of the Medical Department of the United States Army”, ch. 150, 35 Stat. 66, which was signed into law on April 23, 1908, by President Theodore Roosevelt;

Whereas Public Law 101 authorized the establishment of the first Federal reserve force and the first reservoir of trained officers in a reserve status for a United States military service;

Whereas Congress subsequently adapted, expanded, and amended the reserve organization of the Army to include additional military occupational specialties and capabilities and established the organization today known as the Army Reserve;

Whereas the Army Reserve has played a major role in the defense of our Nation and in furtherance of United States interests for 100 years;

Whereas many distinguished Americans have served honorably and with distinction in the Army Reserve, including Presidents