

By Mr. FEINGOLD (for himself and Mr. WHITEHOUSE):

S. 3405. A bill to prohibit secret modifications and revocations of the law, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

By Mr. HARKIN (for himself, Mr. HATCH, Mr. KENNEDY, Mr. ENZI, Mr. SPECTER, Mr. OBAMA, Mr. MCCAIN, Mr. DODD, Mr. GREGG, Mrs. CLINTON, Mr. ALEXANDER, Mr. JOHNSON, Mr. ROBERTS, Mr. KERRY, Mr. COLEMAN, Mr. FEINGOLD, Ms. SNOWE, Mr. LEAHY, Mr. BURR, Mr. BROWN, Mr. SMITH, Mr. DURBIN, Ms. MURKOWSKI, Mr. LAUTENBERG, Mr. WARNER, Mr. SANDERS, Mr. BROWNBACK, Mr. REED, Mr. MARTINEZ, Ms. MIKULSKI, Mr. ISAKSON, Mr. CASEY, Mr. CRAIG, Mrs. MURRAY, Mr. BENNETT, Ms. LANDRIEU, Ms. COLLINS, Mr. BIDEN, Mr. ALLARD, Mr. NELSON of Florida, Mr. SUNUNU, Mr. CARDIN, Mr. THUNE, Mr. LEVIN, Mr. BARRASSO, Mrs. MCCASKILL, Mr. CRAPO, Mr. SCHUMER, Mr. STEVENS, Mr. SALAZAR, Mr. VOINOVICH, Mr. TESTER, Mr. COCHRAN, Mr. REID, Mr. LUGAR, and Mr. CHAMBLISS):

S. 3406. A bill to restore the intent and protections of the Americans with Disabilities Act of 1990; read the first time.

By Mr. BURR (for himself, Mr. WICKER, Mr. ALEXANDER, and Mr. INHOFE):

S. 3407. A bill to amend title 10, United States Code, to authorize commanders of wounded warrior battalions to accept charitable gifts on behalf of the wounded members of the Armed Forces assigned to such battalions; to the Committee on Armed Services.

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

S. 3408. A bill to amend title XI of the Social Security Act to provide for the conduct of comparative effectiveness research and to amend the Internal Revenue Code of 1986 to establish a Comparative Effectiveness Research Trust Fund, and for other purposes; to the Committee on Finance.

By Mr. REID (for Mr. KENNEDY (for himself and Mr. GRASSLEY)):

S. 3409. A bill to amend the Federal Food, Drug, and Cosmetic Act to ensure the safety and quality of medical products and enhance the authorities of the Food and Drug Administration, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. AKAKA (for himself, Mr. SCHUMER, Mr. LIEBERMAN, and Mr. INOUE):

S. 3410. A bill to authorize a grant program to provide for expanded access to mainstream financial institutions; to the Committee on Banking, Housing, and Urban Affairs.

By Ms. KLOBUCHAR (for herself and Mr. COLEMAN):

S. 3411. A bill to authorize the sale of certain National Forest System lands in the Superior National Forest in Minnesota; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. SANDERS (for himself, Mr. OBAMA, Mrs. CLINTON, Mr. KENNEDY, Mr. BROWN, Ms. MIKULSKI, Mr. CASEY, Mrs. BOXER, Mr. DURBIN, Mr. INOUE, Mr. HARKIN, Mr. KERRY, Mr. CARDIN, and Mr. LEAHY):

S. 3412. A bill to achieve access to comprehensive primary health care services for all Americans and to improve primary care delivery through an expansion of the community health center and National Health Service Corps programs; to the Committee on Health, Education, Labor, and Pensions.

By Mr. SANDERS (for himself, Mr. OBAMA, Mrs. CLINTON, Mr. KENNEDY,

Mr. BROWN, Ms. MIKULSKI, Mr. CASEY, Mrs. BOXER, Mr. DURBIN, and Mr. INOUE):

S. 3413. A bill to achieve access to comprehensive primary health care services for all Americans and to improve primary care delivery through an expansion of the community health center and National Health Service Corps programs; to the Committee on Health, Education, Labor, and Pensions.

By Mr. MENENDEZ (for himself, Mrs. MURRAY, Mr. KENNEDY, and Ms. CANTWELL):

S. 3414. A bill to recapture family-sponsored and employment-based immigrant visas lost to bureaucratic delays and to prevent losses of family-sponsored and employment-based immigrant visas in the future, and for other purposes; to the Committee on the Judiciary.

By Mr. BAUCUS (for himself and Mr. TESTER):

S. 3415. A bill to authorize the construction of the Dry-Redwater Regional Water Authority System in the State of Montana and a portion of McKenzie Country, North Dakota, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. LAUTENBERG (for himself and Mr. INHOFE):

S. 3416. A bill to amend section 40122(a) of title 49, United States Code, to improve the dispute resolution process at the Federal Aviation Administration, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. LEVIN:

S. 3417. A bill to amend part A of title IV of the Social Security Act to expand educational opportunities for recipients of temporary assistance for needy families; to the Committee on Finance.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Mr. LIEBERMAN (for himself, Mr. GRAHAM, Mr. MCCAIN, Mr. ENZI, Mr. MARTINEZ, Mr. BOND, Mr. WICKER, Mr. CORNYN, Mr. CRAPO, Mr. ALLARD, Mr. THUNE, Mr. BARRASSO, and Mr. INHOFE):

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; to the Committee on Armed Services.

By Mr. DOMENICI (for himself and Mr. BINGAMAN):

S. Res. 637. A resolution to honor the visionary and extraordinary work of Los Alamos National Laboratory and IBM on the Roadrunner supercomputer; to the Committee on Energy and Natural Resources.

By Ms. STABENOW (for herself, Mr. OBAMA, Ms. KLOBUCHAR, Ms. CANTWELL, Mrs. MCCASKILL, Ms. MIKULSKI, Mrs. MURRAY, Mrs. CLINTON, Mrs. BOXER, Mr. KENNEDY, and Mrs. FEINSTEIN):

S. Res. 638. A resolution supporting legislation promoting improved health care and access to health care for women; to the Committee on Health, Education, Labor, and Pensions.

By Mr. SALAZAR (for himself and Mr. ALLARD):

S. Res. 639. A resolution recognizing the benefits of transportation improvements along the United States Route 36 corridor to communities, individuals, and businesses in Colorado; to the Committee on Environment and Public Works.

By Mr. CARDIN (for himself and Mrs. CLINTON):

S. Res. 640. A resolution expressing the sense of the Senate that there should be an increased Federal commitment to public health and the prevention of diseases and injuries for all people in the United States; to the Committee on Health, Education, Labor, and Pensions.

By Mr. BROWNBACK (for himself, Mr. DEMINT, Mr. HATCH, Mr. INHOFE, Mr. MARTINEZ, Mr. ROBERTS, and Mr. MCCONNELL):

S. Res. 641. A resolution congratulating the Focus on the Family radio program for its induction into the National Radio Hall of Fame.

By Mr. REID (for himself and Mr. MCCONNELL):

S. Res. 642. A resolution to authorize the production of records by the Permanent Subcommittee on Investigations of the Committee on Homeland Security and Governmental Affairs; considered and agreed to.

ADDITIONAL COSPONSORS

S. 24

At the request of Ms. KLOBUCHAR, her name was added as a cosponsor of S. 24, a bill to amend the Safe Drinking Water Act to require a health advisory and monitoring of drinking water for perchlorate.

S. 150

At the request of Ms. KLOBUCHAR, her name was added as a cosponsor of S. 150, a bill to amend the Safe Drinking Water Act to protect the health of pregnant women, fetuses, infants, and children by requiring a health advisory and drinking water standard for perchlorate.

S. 154

At the request of Mr. BUNNING, the name of the Senator from Kentucky (Mr. MCCONNELL) was added as a cosponsor of S. 154, a bill to promote coal-to-liquid fuel activities.

S. 155

At the request of Mr. BUNNING, the name of the Senator from Kentucky (Mr. MCCONNELL) was added as a cosponsor of S. 155, a bill to promote coal-to-liquid fuel activities.

S. 211

At the request of Mr. PRYOR, his name was added as a cosponsor of S. 211, a bill to facilitate nationwide availability of 2-1-1 telephone service for information and referral on human services, volunteer services, and for other purposes.

S. 642

At the request of Mr. DURBIN, the name of the Senator from California (Mrs. BOXER) was added as a cosponsor of S. 642, a bill to codify Executive Order 12898, relating to environmental justice, to require the Administrator of the Environmental Protection Agency to fully implement the recommendations of the Inspector General of the Agency and the Comptroller General of the United States, and for other purposes.

S. 826

At the request of Mr. MENENDEZ, the names of the Senator from Connecticut

(Mr. LIEBERMAN) and the Senator from Pennsylvania (Mr. CASEY) were added as cosponsors of S. 826, a bill to posthumously award a Congressional gold medal to Alice Paul, in recognition of her role in the women's suffrage movement and in advancing equal rights for women.

S. 976

At the request of Mr. MENENDEZ, his name was added as a cosponsor of S. 976, a bill to secure the promise of personalized medicine for all Americans by expanding and accelerating genomics research and initiatives to improve the accuracy of disease diagnosis, increase the safety of drugs, and identify novel treatments.

S. 1084

At the request of Ms. STABENOW, her name was added as a cosponsor of S. 1084, a bill to provide housing assistance for very low-income veterans.

S. 1090

At the request of Ms. STABENOW, the name of the Senator from New Jersey (Mr. LAUTENBERG) was added as a cosponsor of S. 1090, a bill to amend the Agriculture and Consumer Protection Act of 1973 to assist the neediest of senior citizens by modifying the eligibility criteria for supplemental foods provided under the commodity supplemental food program to take into account the extraordinarily high out-of-pocket medical expenses that senior citizens pay, and for other purposes.

S. 1343

At the request of Mrs. CLINTON, the name of the Senator from New Jersey (Mr. LAUTENBERG) was added as a cosponsor of S. 1343, a bill to amend the Public Health Service Act with respect to prevention and treatment of diabetes, and for other purposes.

S. 1376

At the request of Mr. BINGAMAN, the name of the Senator from Massachusetts (Mr. KERRY) was added as a cosponsor of S. 1376, a bill to amend the Public Health Service Act to revise and expand the drug discount program under section 340B of such Act to improve the provision of discounts on drug purchases for certain safety net providers.

S. 1638

At the request of Mr. LEAHY, the name of the Senator from North Carolina (Mrs. DOLE) was added as a cosponsor of S. 1638, a bill to adjust the salaries of Federal justices and judges, and for other purposes.

S. 1911

At the request of Ms. KLOBUCHAR, her name was added as a cosponsor of S. 1911, a bill to amend the Safe Drinking Water Act to protect the health of susceptible populations, including pregnant women, infants, and children, by requiring a health advisory, drinking water standard, and reference concentration for trichloroethylene vapor intrusion, and for other purposes.

S. 1933

At the request of Ms. KLOBUCHAR, her name was added as a cosponsor of S.

1933, a bill to amend the Safe Drinking Water Act to provide grants to small public drinking water systems.

S. 2042

At the request of Ms. STABENOW, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 2042, a bill to authorize the Secretary of Health and Human Services to conduct activities to rapidly advance treatments for spinal muscular atrophy, neuromuscular disease, and other pediatric diseases, and for other purposes.

S. 2092

At the request of Mr. DURBIN, the name of the Senator from Massachusetts (Mr. KERRY) was added as a cosponsor of S. 2092, a bill to amend title 11, United States Code, to improve protections for employees and retirees in business bankruptcies.

S. 2102

At the request of Mr. BINGAMAN, the names of the Senator from California (Mrs. BOXER) and the Senator from Pennsylvania (Mr. CASEY) were added as cosponsors of S. 2102, a bill to amend title II of the Social Security Act to phase out the 24-month waiting period for disabled individuals to become eligible for Medicare benefits, to eliminate the waiting period for individuals with life-threatening conditions, and for other purposes.

S. 2270

At the request of Ms. STABENOW, the name of the Senator from New Jersey (Mr. LAUTENBERG) was added as a cosponsor of S. 2270, a bill to include health centers in the list of entities eligible for mortgage insurance under the National Housing Act.

S. 2314

At the request of Mr. SALAZAR, the name of the Senator from Nebraska (Mr. NELSON) was added as a cosponsor of S. 2314, a bill to amend the Internal Revenue Code of 1986 to make geothermal heat pump systems eligible for the energy credit and the residential energy efficient property credit, and for other purposes.

S. 2347

At the request of Mr. FEINGOLD, his name was added as a cosponsor of S. 2347, a bill to restore and protect access to discount drug prices for university-based and safety-net clinics.

S. 2510

At the request of Ms. LANDRIEU, the names of the Senator from Utah (Mr. BENNETT) and the Senator from Ohio (Mr. VOINOVICH) were added as cosponsors of S. 2510, a bill to amend the Public Health Service Act to provide revised standards for quality assurance in screening and evaluation of gynecologic cytology preparations, and for other purposes.

S. 2618

At the request of Ms. KLOBUCHAR, the name of the Senator from South Dakota (Mr. THUNE) was added as a cosponsor of S. 2618, a bill to amend the Public Health Service Act to provide

for research with respect to various forms of muscular dystrophy, including Becker, congenital, distal, Duchenne, Emery-Dreifuss Facioscapulohumeral, limb-girdle, myotonic, and oculopharyngeal muscular dystrophies.

S. 2641

At the request of Mr. GRASSLEY, the names of the Senator from New Jersey (Mr. LAUTENBERG) and the Senator from Oregon (Mr. WYDEN) were added as cosponsors of S. 2641, a bill to amend title XVIII and XIX of the Social Security Act to improve the transparency of information on skilled nursing facilities and nursing facilities and to clarify and improve the targeting of the enforcement of requirements with respect to such facilities.

S. 2668

At the request of Mr. KERRY, the names of the Senator from Louisiana (Ms. LANDRIEU) and the Senator from Minnesota (Mr. COLEMAN) were added as cosponsors of S. 2668, a bill to amend the Internal Revenue Code of 1986 to remove cell phones from listed property under section 280F.

S. 2669

At the request of Ms. SNOWE, the name of the Senator from Georgia (Mr. CHAMBLISS) was added as a cosponsor of S. 2669, a bill to provide for the implementation of a Green Chemistry Research and Development Program, and for other purposes.

S. 2705

At the request of Mr. DURBIN, the name of the Senator from New Jersey (Mr. LAUTENBERG) was added as a cosponsor of S. 2705, a bill to authorize programs to increase the number of nurses within the Armed Forces through assistance for service as nurse faculty or education as nurses, and for other purposes.

S. 2794

At the request of Mr. KOHL, the name of the Senator from Arkansas (Mrs. LINCOLN) was added as a cosponsor of S. 2794, a bill to protect older Americans from misleading and fraudulent marketing practices, with the goal of increasing retirement security.

S. 2817

At the request of Mr. SALAZAR, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 2817, a bill to establish the National Park Centennial Fund, and for other purposes.

S. 2851

At the request of Mr. BUNNING, the names of the Senator from Colorado (Mr. ALLARD), the Senator from Georgia (Mr. ISAKSON) and the Senator from Michigan (Ms. STABENOW) were added as cosponsors of 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.

S. 2858

At the request of Ms. MIKULSKI, the name of the Senator from New Jersey (Mr. LAUTENBERG) was added as a cosponsor of S. 2858, a bill to establish

the Social Work Reinvestment Commission to provide independent counsel to Congress and the Secretary of Health and Human Services on policy issues associated with recruitment, retention, research, and reinvestment in the profession of social work, and for other purposes.

S. 2883

At the request of Mr. ROCKEFELLER, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 2883, a bill to require the Secretary of the Treasury to mint coins in commemoration of the centennial of the establishment of Mother's Day.

S. 2885

At the request of Ms. SNOWE, the name of the Senator from Arkansas (Mrs. LINCOLN) was added as a cosponsor of S. 2885, a bill to amend the Internal Revenue Code of 1986 to expand the availability of industrial development bonds to facilities manufacturing intangible property.

S. 2919

At the request of Mr. STEVENS, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 2919, a bill to promote the accurate transmission of network traffic identification information.

S. 2932

At the request of Mrs. MURRAY, the name of the Senator from New Jersey (Mr. LAUTENBERG) was added as a cosponsor of S. 2932, a bill to amend the Public Health Service Act to reauthorize the poison center national toll-free number, national media campaign, and grant program to provide assistance for poison prevention, sustain the funding of poison centers, and enhance the public health of people of the United States.

S. 2950

At the request of Mr. MENENDEZ, the names of the Senator from New Jersey (Mr. LAUTENBERG) and the Senator from Vermont (Mr. SANDERS) were added as cosponsors of S. 2950, a bill to increase housing, awareness, and navigation demonstration services (HANDS) for individuals with autism spectrum disorders.

S. 3067

At the request of Ms. COLLINS, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 3067, a bill to amend the Public Health Service Act to reauthorize the Dental Health Improvement Act.

S. 3073

At the request of Mr. CORNYN, the name of the Senator from Tennessee (Mr. CORKER) was added as a cosponsor of S. 3073, a bill to amend the Uniformed and Overseas Citizens Absentee Voting Act to improve procedures for the collection and delivery of absentee ballots of absent overseas uniformed services voters, and for other purposes.

S. 3080

At the request of Mrs. FEINSTEIN, the names of the Senator from Wisconsin

(Mr. KOHL) and the Senator from New York (Mr. SCHUMER) were added as cosponsors of S. 3080, a bill to ensure parity between the temporary duty imposed on ethanol and tax credits provided on ethanol.

S. 3109

At the request of Ms. KLOBUCHAR, her name was added as a cosponsor of S. 3109, a bill to amend the Solid Waste Disposal Act to direct the Administrator of the Environmental Protection Agency to establish a hazardous waste electronic manifest system.

S. 3155

At the request of Mr. LEAHY, the name of the Senator from Oregon (Mr. SMITH) was added as a cosponsor of S. 3155, a bill to reauthorize and improve the Juvenile Justice and Delinquency Prevention Act of 1974, and for other purposes.

S. 3160

At the request of Mr. INOUE, the name of the Senator from Rhode Island (Mr. REED) was added as a cosponsor of S. 3160, a bill to reauthorize and amend the National Sea Grant College Program Act, and for other purposes.

S. 3164

At the request of Mr. MARTINEZ, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 3164, a bill to amend title XVIII of the Social Security Act to reduce fraud under the Medicare program.

S. 3166

At the request of Mr. SESSIONS, the name of the Senator from Maryland (Mr. CARDIN) was added as a cosponsor of S. 3166, a bill to amend the Immigration and Nationality Act to impose criminal penalties on individuals who assist aliens who have engaged in genocide, torture, or extrajudicial killings to enter the United States.

S. 3167

At the request of Mr. BURR, the name of the Senator from Virginia (Mr. WEBB) was added as a cosponsor of S. 3167, a bill to amend title 38, United States Code, to clarify the conditions under which veterans, their surviving spouses, and their children may be treated as adjudicated mentally incompetent for certain purposes.

S. 3200

At the request of Mr. KERRY, the name of the Senator from Oregon (Mr. SMITH) was added as a cosponsor of S. 3200, a bill to develop capacity and infrastructure for mentoring programs.

S. 3246

At the request of Mr. CARDIN, the names of the Senator from Vermont (Mr. LEAHY) and the Senator from Washington (Ms. CANTWELL) were added as cosponsors of S. 3246, a bill to amend the Internal Revenue Code of 1986 to allow the Secretary of the Treasury to set the standard mileage rate for use of a passenger automobile for purposes of the charitable contributions deduction.

S. 3303

At the request of Mr. BROWNBACK, the name of the Senator from Iowa (Mr.

GRASSLEY) was added as a cosponsor of S. 3303, a bill to require automobile manufacturers to ensure that not less than 80 percent of the automobiles manufactured or sold in the United States by each manufacturer to operate on fuel mixtures containing 85 percent ethanol, 85 percent methanol, or biodiesel.

S. 3308

At the request of Mrs. FEINSTEIN, the names of the Senator from Illinois (Mr. DURBIN) and the Senator from Rhode Island (Mr. REED) were added as cosponsors of S. 3308, a bill to require the Secretary of Veterans Affairs to permit facilities of the Department of Veterans Affairs to be designated as voter registration agencies, and for other purposes.

S. 3323

At the request of Mr. GREGG, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 3323, a bill to provide weatherization and home heating assistance to low income households, and to provide a heating oil tax credit for middle income households.

S. 3337

At the request of Mr. ROBERTS, the names of the Senator from Indiana (Mr. LUGAR) and the Senator from Idaho (Mr. CRAPO) were added as cosponsors of S. 3337, a bill to require the Secretary of Agriculture to carry out conservation reserve program notice CRP-598, entitled the "Voluntary Modification of Conservation Reserve Program (CRP) Contract for Critical Feed Use".

S. 3338

At the request of Ms. KLOBUCHAR, the name of the Senator from Minnesota (Mr. COLEMAN) was added as a cosponsor of S. 3338, a bill to amend title 23, United States Code, to improve the safety of Federal-aid highway bridges, to strengthen bridge inspection standards and processes, to increase investment in the reconstruction of structurally deficient bridges on the National Highway System, and for other purposes.

S. 3353

At the request of Mr. CASEY, the name of the Senator from Montana (Mr. TESTER) was added as a cosponsor of S. 3353, a bill to provide temporary financial relief for rural school districts adversely impacted by the current energy crisis, and for other purposes.

S. 3362

At the request of Mr. KERRY, the names of the Senator from Connecticut (Mr. LIEBERMAN), the Senator from Louisiana (Ms. LANDRIEU), the Senator from Indiana (Mr. BAYH), the Senator from Maryland (Mr. CARDIN) and the Senator from Minnesota (Mr. COLEMAN) were added as cosponsors of S. 3362, a bill to reauthorize and improve the SBIR and STTR programs, and for other purposes.

S. CON. RES. 87

At the request of Mr. CASEY, his name was added as a cosponsor of S.

Con. Res. 87, a concurrent resolution congratulating the Republic of Latvia on the 90th anniversary of its declaration of independence.

S. RES. 551

At the request of Mr. THUNE, his name was added as a cosponsor of S. Res. 551, a resolution celebrating 75 years of successful State-based alcohol regulation.

At the request of Mr. BARRASSO, the name of the Senator from Kentucky (Mr. BUNNING) was added as a cosponsor of S. Res. 551, *supra*.

S. RES. 627

At the request of Mr. NELSON of Florida, the names of the Senator from Oregon (Mr. SMITH), the Senator from New York (Mrs. CLINTON) and the Senator from Indiana (Mr. BAYH) were added as cosponsors of S. Res. 627, a resolution welcoming home Keith Stansell, Thomas Howes, and Marc Gonsalves, three citizens of the United States who were held hostage for over five years by the Revolutionary Armed Forces of Colombia (FARC) after their plane crashed on February 13, 2003.

S. RES. 630

At the request of Mr. SANDERS, his name 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. 632

At the request of Mr. FEINGOLD, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. Res. 632, a resolution calling on the Governments of the People's Republic of China and the international community to use the upcoming Olympic Games as an opportunity to push for the parties to the conflicts in Sudan, Chad, and the Central African Republic to cease hostilities and revive efforts toward a peaceful resolution of their national and regional conflicts.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Ms. SNOWE (for herself and Mr. CONRAD):

S. 3371. A bill to amend the Internal Revenue Code of 1986 to simplify the deduction for use of a portion of a residence as a home office by providing an optional standard home office deduction; to the Committee on Finance.

Ms. SNOWE. Mr. President, today I rise to introduce legislation to offer a drastically simplified alternative for home-based businesses to benefit from the home office tax deduction. The U.S. Small Business Administration's, SBA's, Office of Advocacy designated reforming the home office tax deduction as one of its top ten Regulatory Review and Reform initiatives for 2008. By establishing an optional home office deduction, the Home Office Tax Deduction Simplification and Improvement Act of 2008 would take a strong

step toward making our tax laws easier to understand. I thank Senator Conrad for joining me to introduce this critical bill.

As Ranking Member of the Senate Committee on Small Business and Entrepreneurship, I continually hear from small enterprises across Maine and this nation about the necessity of tax relief and reform. Despite the fact that small firms are our economy's real job creators, the current tax system places an entirely unreasonable burden on them as they struggle to satisfy their tax obligations.

Notably, according to the Office of Management and Budget's Office of Information and Regulatory Affairs, the American public spends approximately 9 billion hours each year to complete government-mandated forms and paperwork. A staggering 80 percent of this time is consumed by completing tax forms. What's even more troubling is that companies that employ fewer than 20 employees spend nearly \$1,304 per employee in tax compliance costs, an amount that is nearly 67 percent more than larger firms.

Turning to the legislation I am offering today, the Internal Revenue Code presently offers qualified individuals a home office tax deduction if they use a portion of their home as a principal place of business or as a space to meet with their patients or clients. That said, although recent research from the SBA indicates that roughly 53 percent of America's small businesses are home-based, few of these firms take advantage of the home office tax deduction. The reason is simple: reporting the deduction is complicated.

A 2006 survey conducted by the National Federation of Independent Business, NFIB, Research Foundation found that approximately 33 percent of small-employer taxpayers try to comprehend the tax rules governing the home office tax deduction, but only about half of those respondents believe that they actually have a good understanding of the rules. As Dewey Martin, a Certified Public Accountant from my home State of Maine, so aptly said in recent testimony before the Senate Finance Committee, "Many small business owners avoid the deduction because of the complications and the fear of a potential audit."

With a morass of paperwork attributable to the home office deduction, the time-consuming process of navigating the tangled web of rules and regulations makes it unsurprising that so many small business owners forego the home office deduction. So to encourage the use of the home office tax deduction, the bill we are introducing today would establish an optional, easy-to-use incentive.

Turning to specifics, our bill would direct the Secretary of the Treasury to establish a method for determining a deduction that consists of multiplying an applicable standard rate by the square footage of the type of property being used as a home office. The pro-

posal would also require the IRS to separately state the amounts allocated to several types of expenses in order to reduce the burden on the taxpayer. It is vital that the IRS clearly identify the amounts of the deduction devoted to real estate taxes, mortgage interest, and depreciation so that taxpayers do not duplicate them on Schedule A. Finally, the bill makes two changes designed to ease the administration of the deduction: First, to reflect an economy in which many business owners conduct business or consult with customers through the Internet or over the phone versus face-to-face, our legislation takes these entrepreneurs into account by allowing the home office deduction to be taken if the taxpayer uses the home to meet or deal with clients regardless of whether the clients are physically present. Second, our bill would allow for de minimis use of business space for personal activities so that taxpayers would not lose their ability to claim the deduction if they make a personal call or pay a bill online.

I would be remiss not to note that the bill we are introducing today is the result of the dedicated efforts of various groups and organizations, which have worked with Senator Conrad and me on a consensus approach to improve the current law home office tax deduction. In particular, it is significant to note that the IRS Taxpayer Advocate Service strongly backs this bill. In fact, the National Taxpayer Advocate, Nina E. Olson, sent my office the following statement regarding our legislation: "In my 2007 Annual Report to Congress, I made a similar proposal to simplify the home office business deduction. I am pleased that Senator Snowe and Conrad's proposed bill reflects the gist of my legislative recommendation. Reducing the burdensome substantiation requirements for employees and self-employed taxpayers who incur modest home office costs would make the home office business deduction simpler and more accessible to them."

My office also received an endorsement of the bill from the National Federation of Independent Business. Dan Danner, the organization's Executive Director, said the following: "Currently only a small percentage of home-based businesses in the U.S. take advantage of the home-office deduction because calculating the deduction is unnecessarily complicated. NFIB small business owners have advocated for a simpler, standard home-office deduction for years. The Snowe-Conrad legislation gives home-based businesses the option to deduct a legitimate business expense with minimum hassle. This commonsense change to the tax code will reduce tax complexity and help many home-based businesses take advantage of this deduction." Additionally, the SBA's Office of Advocacy added: "The SBA Office of Advocacy reviewed the legislation and supports it."

In closing, according to the SBA's Office of Advocacy, America's home-