

technology, and three others are investing in customer service programs.

The Child Support Protection Act would give States the authority to use earned performance incentives to fund this important work and continue the impressive results that are being achieved. This permanent reversal is critical so that those in State and local government can budget for 2011 and beyond. I urge my colleagues in the Senate to cosponsor this much needed legislation that is not only important to child support enforcement, but our children, their families, and the States.

Mr. KOHL. Mr. President, I rise with my colleagues, Senators ROCKEFELLER, CORNYN and SNOWE, in support of the Child Support Protection Act. Our bipartisan group has joined together in a fight for our states, counties and the people we serve every day. The legislation we are introducing today represents a renewed effort in that fight, as we work to restore cuts to the child support enforcement program.

This fight began in 2005 during Senate debate of the Deficit Reduction Act, or the DRA. That bill included cuts to the child support enforcement program—one of the most effective federal programs and one that directly benefits hardworking, single parent families. During consideration of the DRA, I joined 75 other Senators in support of a resolution rejecting child support funding cuts. But conferees ignored the Senate's record, including a provision to prevent states from receiving Federal matching funds on incentive payments.

Before passage of the Deficit Reduction Act, states with high-performing child support enforcement programs were eligible for additional funding. With the limitation included in the final bill, however, States like Wisconsin were suddenly penalized for their hard work and success. These states saw their child support dollars disappear—and were faced with tough budgeting decisions at both the state and county levels. Within a year, child support offices in my State were forced to lay off workers and many were left with no option but to scale back services.

Congress took a step towards fixing the problem as part of the American Recovery and Reinvestment Act. The Recovery bill temporarily restored the funding process that was in place before the Deficit Reduction Act, and allowed States—for fiscal years 2009 and 2010—to draw down much needed Federal matching funds. In Wisconsin, the need was so great that some offices used that funding to hire temporary staff—to clear case backloads and assist the constituents who have been hurt by the funding cuts.

This is a short term solution—to a problem that Congress created. It is time to fix that problem. The economy has left families struggling, and child support is a lifeline for many of them. It is time to give States and counties the ability to budget beyond the com-

ing year. It is time to help the thousands of families who rely on child support payments to stay out of poverty and off public assistance. It is time for my colleagues to join me in supporting, and to pass, the Child Support Enforcement Act.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 320—DESIGNATING MAY 1 EACH YEAR AS “SILVER STAR BANNER DAY”

Mr. BOND (for himself and Mrs. MCCASKILL) submitted the following resolution; which was referred to the Committee on Armed Services:

S. RES. 320

Whereas the Senate has always honored the sacrifices made by the wounded and ill members of the Armed Forces,

Whereas the Silver Star Service Banner has come to represent the members of the Armed Forces and veterans who were wounded or became ill in combat in the wars fought by the United States;

Whereas the Silver Star Families of America was formed to help the American people remember the sacrifices made by the wounded and ill members of the Armed Forces by designing and manufacturing Silver Star Service Banners and Flags for that purpose;

Whereas the sole mission of the Silver Star Families of America is to evoke memories of the sacrifices of members and veterans of the Armed Forces on behalf of the United States through the presence of a Silver Star Service Banner in a window or a Silver Star Flag flying; and

Whereas the sacrifices of members and veterans of the Armed Forces on behalf of the United States should never be forgotten: Now, therefore, be it

Resolved, That the President is authorized and requested to issue a proclamation designating May 1 each year as “Silver Star Service Banner Day” and to call upon the people of the United States to observe the day with appropriate programs, ceremonies, and activities.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2698. Mr. FEINGOLD submitted an amendment intended to be proposed by him to the bill H.R. 3548, to amend the Supplemental Appropriations Act, 2008 to provide for the temporary availability of certain additional emergency unemployment compensation, and for other purposes; which was ordered to lie on the table.

SA 2699. Mr. ISAKSON (for himself and Mr. DODD) submitted an amendment intended to be proposed by him to the bill H.R. 3548, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 2698. Mr. FEINGOLD submitted an amendment intended to be proposed by him to the bill H.R. 3548, to amend the Supplemental Appropriations Act, 2008 to provide for the temporary availability of certain additional emergency unemployment compensation, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . ELIMINATION OF AUTOMATIC PAY ADJUSTMENTS FOR MEMBERS OF CONGRESS.

(a) IN GENERAL.—Paragraph (2) of section 601(a) of the Legislative Reorganization Act of 1946 (2 U.S.C. 31) is repealed.

(b) TECHNICAL AND CONFORMING AMENDMENTS.—Section 601(a)(1) of such Act is amended—

(1) by striking “(a)(1)” and inserting “(a)”;

(2) by redesignating subparagraphs (A), (B), and (C) as paragraphs (1), (2), and (3), respectively; and

(3) by striking “as adjusted by paragraph (2) of this subsection” and inserting “adjusted as provided by law”.

(c) EFFECTIVE DATE.—This section shall take effect on December 31, 2010.

SA 2699. Mr. ISAKSON (for himself and Mr. DODD) submitted an amendment intended to be proposed by him to the bill H.R. 3548, to amend the Supplemental Appropriations Act, 2008 to provide for the temporary availability of certain additional emergency unemployment compensation, and for other purposes; which was ordered to lie on the table; as follows:

At the end, insert the following:

SEC. ____ . CREDIT FOR CERTAIN HOME PURCHASES.

(a) ELIMINATION OF FIRST-TIME HOMEBUYER REQUIREMENT.—

(1) IN GENERAL.—Subsection (a) of section 36 of the Internal Revenue Code of 1986 is amended by striking “who is a first-time homebuyer of a principal residence” and inserting “who purchases a principal residence”.

(2) CONFORMING AMENDMENTS.—

(A) Subsection (c) of section 36 of such Code is amended by striking paragraph (1) and by redesignating paragraphs (2), (3), (4), and (5) as paragraphs (1), (2), (3), and (4), respectively.

(B) Section 36 of such Code is amended by striking “FIRST-TIME HOMEBUYER CREDIT” in the heading and inserting “HOME PURCHASE CREDIT”.

(C) The table of sections for subpart C of part IV of subchapter A of chapter 1 of such Code is amended by striking the item relating to section 36 and inserting the following new item:

“Sec. 36. Home purchase credit.”.

(D) Subparagraph (W) of section 26(b)(2) of such Code is amended by striking “homebuyer credit” and inserting “home purchase credit”.

(b) EXPANSION OF APPLICATION PERIOD.—

(1) IN GENERAL.—Subsection (h) of section 36 of the Internal Revenue Code of 1986 is amended by striking “December 1, 2009” and inserting “July 1, 2010”.

(2) WAIVER OF RECAPTURE.—

(A) IN GENERAL.—Subparagraph (D) of section 36(f) of such Code is amended by striking “December 1, 2009” and inserting “July 1, 2010”.

(B) CONFORMING AMENDMENT.—The heading of such subparagraph (D) is amended by inserting “AND 2010” after “2009”.

(3) ELECTION TO TREAT PURCHASE IN PRIOR YEAR.—Subsection (g) of section 36 of such Code is amended—

(A) by striking “December 1, 2009” and inserting “January 1, 2010”, and

(B) by adding at the end the following: “In the case of a purchase of a principal residence after December 31, 2009, and before July 1, 2010, a taxpayer may elect to treat such purchase as made on December 31, 2009, for purposes of this section (other than subsections (c) and (f)(4)(D)).”.

(c) MODIFICATION OF INCOME LIMITATION.—Subsection (b) of section 36 of the Internal Revenue Code of 1986 is amended—

(1) by striking “\$150,000” in paragraph (2)(A)(i)(II) and inserting “\$300,000”, and
(2) by striking “\$75,000” in such paragraph (2)(A)(i)(II) and inserting “\$150,000”.

(d) WAIVER OF ACCELERATED RECAPTURE FOR MEMBERS OF THE ARMED FORCES.—Paragraph (4) of section 36(f) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(E) RELOCATION OF MEMBERS OF THE ARMED FORCES.—Paragraph (2) shall not apply in the case of a member of the Armed Forces of the United States on active duty who moves pursuant to a military order and incident to a permanent change of station.”.

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to residences purchased on or after the date of the enactment of this Act.

(2) EXTENSION.—The amendments made by subsection (b) shall apply to residences purchased after November 30, 2009.

SEC. ____ . PROVISIONS TO ENHANCE THE ADMINISTRATION OF THE FIRST-TIME HOMEBUYER TAX CREDIT.

(a) AGE LIMITATION.—

(1) IN GENERAL.—Subsection (b) of section 36 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(3) AGE LIMITATION.—No credit shall be allowed under subsection (a) with respect to the purchase of any residence unless the taxpayer has attained age 18 as of the date of such purchase. In the case of any taxpayer who is married (within the meaning of section 7703), the taxpayer shall be treated as meeting the age requirement of the preceding sentence if the taxpayer or the taxpayer’s spouse meets such age requirement.”.

(2) CONFORMING AMENDMENT.—Subsection (g) of section 36 of such Code, as amended by this Act, is amended by striking “subsections (c) and (f)(4)(D)” each place it appears and inserting “subsection (b)(3), (c), and (f)(4)(D)”.

(b) DOCUMENTATION REQUIREMENT.—Subsection (d) of section 36 of such Code is amended by striking “or” at the end of paragraph (1), by striking the period at the end of paragraph (2) and inserting “, or”, and by adding at the end the following new paragraph:

“(3) the taxpayer fails to attach to the return of tax for such taxable year a properly executed copy of the settlement statement used to complete such purchase.”.

(c) RESTRICTION ON MARRIED INDIVIDUAL ACQUIRING RESIDENCE FROM FAMILY OF SPOUSE.—Clause (i) of section 36(c)(2)(A) of such Code, as redesignated by this Act, is amended by inserting “(or, if married, such individual’s spouse)” after “person acquiring such property”.

(d) CERTAIN ERRORS WITH RESPECT TO THE FIRST-TIME HOMEBUYER TAX CREDIT TREATED AS MATHEMATICAL OR CLERICAL ERRORS.—Paragraph (2) of section 6213(g) of such Code is amended by striking “and” at the end of subparagraph (M), by striking the period at the end of subparagraph (N) and inserting “, and”, and by inserting after subparagraph (N) the following new subparagraph:

“(O) an entry on a return claiming the credit under section 36 if—

“(i) the Secretary obtains information from the person issuing the TIN of the taxpayer that indicates that the taxpayer does not meet the age requirement of section 36(b)(3),

“(ii) information provided to the Secretary by the taxpayer on an income tax return for

at least one of the 2 preceding taxable years is inconsistent with eligibility for such credit, or

“(iii) the taxpayer fails to attach to the return the form described in section 36(d)(3).”.

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to purchases after the date of the enactment of this Act.

(2) DOCUMENTATION REQUIREMENT.—The amendments made by subsection (b) shall apply to returns for taxable years ending after the date of the enactment of this Act.

(3) TREATMENT AS MATHEMATICAL AND CLERICAL ERRORS.—The amendments made by subsection (d) shall apply to returns for taxable years ending on or after April 9, 2008.

SEC. ____ . CERTAIN TAX RETURN PREPARERS REQUIRED TO FILE RETURNS ELECTRONICALLY.

(a) IN GENERAL.—Subsection (e) of section 6011 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(3) SPECIAL RULE FOR TAX RETURN PREPARERS.—

“(A) IN GENERAL.—The Secretary shall require that any individual income tax return prepared by a tax return preparer be filed on magnetic media if—

“(i) such return is filed by such tax return preparer, and

“(ii) such tax return preparer is a specified tax return preparer for the calendar year during which such return is filed.

“(B) SPECIFIED TAX RETURN PREPARER.—For purposes of this paragraph, the term ‘specified tax return preparer’ means, with respect to any calendar year, any tax return preparer unless such preparer reasonably expects to file 100 or fewer individual income tax returns during such calendar year.

“(C) INDIVIDUAL INCOME TAX RETURN.—For purposes of this paragraph, the term ‘individual income tax return’ means any return of the tax imposed by subtitle A on individuals, estates, or trusts.”.

(b) CONFORMING AMENDMENT.—Paragraph (1) of section 6011(e) of such Code is amended by striking “The Secretary may not” and inserting “Except as provided in paragraph (3), the Secretary may not”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to returns filed after December 31, 2010.

SEC. ____ . EXPANSION OF INFORMATION REPORTING REQUIREMENTS.

(a) IN GENERAL.—Section 6041 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsections:

“(h) APPLICATION TO CORPORATIONS.—Notwithstanding any regulation prescribed by the Secretary before the date of the enactment of this subsection, for purposes of this section the term ‘person’ includes any corporation that is not an organization exempt from tax under section 501(a).

“(i) REGULATIONS.—The Secretary may prescribe such regulations and other guidance as may be appropriate or necessary to carry out the purposes of this section, including rules to prevent duplicative reporting of transactions.”.

(b) PAYMENTS FOR PROPERTY AND OTHER GROSS PROCEEDS.—Subsection (a) of section 6041 of the Internal Revenue Code of 1986 is amended—

(1) by inserting “amounts in consideration for property,” after “wages,”

(2) by inserting “gross proceeds,” after “emoluments, or other”, and

(3) by inserting “gross proceeds,” after “setting forth the amount of such”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to payments made after December 31, 2011.

NOTICES OF HEARINGS

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. BINGAMAN. Mr. President, I would like to announce for the information of the Senate and the public that a hearing has been scheduled before the Committee on Energy and Natural Resources Subcommittee on National Parks.

The hearing will be held on Wednesday, November 4, 2009, at 2:30 p.m., in room SD-366 of the Dirksen Senate Office Building.

The purpose of the hearing is to receive testimony on the following bills:

S. 1369, to amend the Wild and Scenic Rivers Act to designate segments of the Molalla River in the State of Oregon, as components of the National Wild and Scenic Rivers System, and for other purposes;

S. 1405, to redesignate the Longfellow National Historic Site, Massachusetts, as the “Longfellow House-Washington’s Headquarters National Historic Site”;

S. 1413, to amend the Adams National Historical Park Act of 1998 to include the Quincy Homestead within the boundary of the Adams National Historical Park, and for other purposes;

S. 1767 and H.R. 1121, to authorize a land exchange to acquire land for the Blue Ridge Parkway from the Town of Blowing Rock, North Carolina, and for other purposes;

S. Res. 275, honoring the Minute Man National Historical Park on the occasion of its 50th anniversary;

H.R. 2802, to provide for an extension of the legislative authority of the Adams Memorial Foundation to establish a commemorative work in honor of former President John Adams and his legacy, and for other purposes; and

H.R. 3113, to amend the Wild and Scenic Rivers Act to designate a segment of the Elk River in the State of West Virginia for study for potential addition to the National Wild and Scenic Rivers System, and for other purposes.

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those wishing to submit written testimony for the hearing record should send it to the Committee on Energy and Natural Resources, United States Senate, Washington, DC 20510-6150, or by email to allison_seyferth@energy.senate.gov.

For further information, please contact David Brooks at (202) 224-9863 or Allison Seyferth at (202) 224-4905.

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. BINGAMAN. Mr. President, I would like to announce for the information of the Senate and the public that the hearing before the Subcommittee on Public Lands and Forests to receive testimony on managing Federal forests in response to climate change, including for natural resource adaptation and carbon sequestration has been rescheduled.

The rescheduled hearing will be held on Wednesday, November 18, 2009, at 2:30 p.m., in room SD-366 of the Dirksen Senate Office Building.

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those