

Advantage program; to the Committee on Finance.

By Mr. LAUTENBERG (for himself, Mr. ROCKEFELLER, Mrs. HUTCHISON, and Mr. THUNE):

S. 1385. A bill to amend title 46, United States Code, to improve port safety and security; to the Committee on Commerce, Science, and Transportation.

By Mr. BURRIS:

S. 1386. A bill to amend the Homeland Security Act of 2002 to establish the office of Disability Coordination, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

By Mr. WYDEN (for himself and Mr. CHAMBLISS):

S. 1387. A bill to enable the Director of National Intelligence to transfer full-time equivalent positions to elements of the intelligence community to replace employees who are temporarily absent to participate in foreign language training, and for other purposes; to the Select Committee on Intelligence.

By Ms. CANTWELL (for herself and Mrs. MURRAY):

S. 1388. A bill to provide for equitable compensation to the Spokane Tribe of Indians of the Spokane Reservation for the use of tribal land for the production of hydropower by the Grand Coulee Dam, and for other purposes; to the Committee on Indian Affairs.

By Mr. NELSON of Nebraska (for himself, Mr. CHAMBLISS, Mr. HARKIN, and Mr. BROWNBACK):

S. 1389. A bill to clarify the exemption for certain annuity contracts and insurance policies from Federal regulation under the Securities Act of 1933; to the Committee on Banking, Housing, and Urban Affairs.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Mr. JOHANNS (for himself, Mrs. HUTCHISON, Mr. BUNNING, Mr. ROBERTS, Mr. MARTINEZ, and Mr. BOND):

S. Res. 206. A resolution expressing the sense of the Senate that the United States should immediately implement the United States-Colombia Trade Promotion Agreement; to the Committee on Finance.

By Mr. REID:

S. Con. Res. 31. A concurrent resolution providing for a conditional adjournment or recess of the Senate, and a conditional adjournment of the House of Representatives; considered and agreed to.

By Mr. MENENDEZ:

S. Con. Res. 32. A bill expressing the sense of Congress on health care reform legislation; to the Committee on Health, Education, Labor, and Pensions.

ADDITIONAL COSPONSORS

S. 144

At the request of Mr. KERRY, the names of the Senator from Michigan (Mr. LEVIN), the Senator from Alaska (Ms. MURKOWSKI), the Senator from Alaska (Mr. BEGICH) and the Senator from Mississippi (Mr. WICKER) were added as cosponsors of S. 144, a bill to amend the Internal Revenue Code of 1986 to remove cell phones from listed property under section 280F.

At the request of Mr. BARRASSO, his name was added as a cosponsor of S. 144, supra.

S. 348

At the request of Mr. ROCKEFELLER, the name of the Senator from Wyoming (Mr. BARRASSO) was added as a cosponsor of S. 348, a bill to amend section 254 of the Communications Act of 1934 to provide that funds received as universal service contributions and the universal service support programs established pursuant to that section are not subject to certain provisions of title 31, United States Code, commonly known as the Antideficiency Act.

S. 391

At the request of Mr. WYDEN, the name of the Senator from Delaware (Mr. KAUFMAN) was added as a cosponsor of S. 391, a bill to provide affordable, guaranteed private health coverage that will make Americans healthier and can never be taken away.

S. 417

At the request of Mr. LEAHY, the name of the Senator from Delaware (Mr. KAUFMAN) was added as a cosponsor of S. 417, a bill to enact a safe, fair, and responsible state secrets privilege Act.

S. 424

At the request of Mr. LEAHY, the name of the Senator from Illinois (Mr. BURRIS) was added as a cosponsor of S. 424, a bill to amend the Immigration and Nationality Act to eliminate discrimination in the immigration laws by permitting permanent partners of United States citizens and lawful permanent residents to obtain lawful permanent resident status in the same manner as spouses of citizens and lawful permanent residents and to penalize immigration fraud in connection with permanent partnerships.

S. 451

At the request of Ms. COLLINS, the name of the Senator from Kansas (Mr. ROBERTS) was added as a cosponsor of S. 451, 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. 461

At the request of Mrs. LINCOLN, the names of the Senator from Maine (Ms. COLLINS), the Senator from Michigan (Ms. STABENOW), the Senator from New York (Mrs. GILLIBRAND) and the Senator from Utah (Mr. BENNETT) were added as cosponsors of S. 461, a bill to amend the Internal Revenue Code of 1986 to extend and modify the railroad track maintenance credit.

S. 475

At the request of Mr. BURR, the names of the Senator from Connecticut (Mr. LIEBERMAN) and the Senator from South Dakota (Mr. JOHNSON) were added as cosponsors of S. 475, a bill to amend the Servicemembers Civil Relief Act to guarantee the equity of spouses of military personnel with regard to matters of residency, and for other purposes.

S. 515

At the request of Mr. LEAHY, the name of the Senator from Arkansas

(Mr. PRYOR) was added as a cosponsor of S. 515, a bill to amend title 35, United States Code, to provide for patent reform.

S. 546

At the request of Mr. LEAHY, his name was added as a cosponsor of S. 546, a bill to amend title 10, United States Code, to permit certain retired members of the uniformed services who have a service-connected disability to receive both disability compensation from the Department of Veterans Affairs for their disability and either retired pay by reason of their years of military service or Combat-Related Special Compensation.

S. 565

At the request of Mr. DURBIN, the name of the Senator from Pennsylvania (Mr. CASEY) was added as a cosponsor of S. 565, a bill to amend title XVIII of the Social Security Act to provide continued entitlement to coverage for immunosuppressive drugs furnished to beneficiaries under the Medicare Program that have received a kidney transplant and whose entitlement to coverage would otherwise expire, and for other purposes.

S. 592

At the request of Ms. CANTWELL, the name of the Senator from Oregon (Mr. MERKLEY) was added as a cosponsor of S. 592, a bill to implement the recommendations of the Federal Communications Commission report to the Congress regarding low-power FM service.

S. 604

At the request of Mr. SANDERS, the name of the Senator from Idaho (Mr. CRAPO) was added as a cosponsor of S. 604, a bill to amend title 31, United States Code, to reform the manner in which the Board of Governors of the Federal Reserve System is audited by the Comptroller General of the United States and the manner in which such audits are reported, and for other purposes.

S. 624

At the request of Mr. DURBIN, the name of the Senator from Rhode Island (Mr. REED) was added as a cosponsor of S. 624, a bill to provide 100,000,000 people with first-time access to safe drinking water and sanitation on a sustainable basis by 2015 by improving the capacity of the United States Government to fully implement the Senator Paul Simon Water for the Poor Act of 2005.

S. 662

At the request of Mr. CONRAD, the name of the Senator from New Mexico (Mr. UDALL) was added as a cosponsor of S. 662, a bill to amend title XVIII of the Social Security Act to provide for reimbursement of certified midwife services and to provide for more equitable reimbursement rates for certified nurse-midwife services.

S. 686

At the request of Ms. MIKULSKI, the name of the Senator from Michigan

(Mr. LEVIN) was added as a cosponsor of S. 686, a bill to establish the Social Work Reinvestment Commission to advise Congress and the Secretary of Health and Human Services on policy issues associated with the profession of social work, to authorize the Secretary to make grants to support recruitment for, and retention, research, and reinvestment in, the profession, and for other purposes.

S. 694

At the request of Mr. DODD, the names of the Senator from Pennsylvania (Mr. CASEY), the Senator from North Carolina (Mr. BURR), the Senator from Tennessee (Mr. ALEXANDER) and the Senator from New Hampshire (Mr. GREGG) were added as cosponsors of S. 694, a bill to provide assistance to Best Buddies to support the expansion and development of mentoring programs, and for other purposes.

S. 729

At the request of Mr. DURBIN, the name of the Senator from Hawaii (Mr. INOUYE) was added as a cosponsor of S. 729, a bill to amend the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 to permit States to determine State residency for higher education purposes and to authorize the cancellation of removal and adjustment of status of certain alien students who are long-term United States residents and who entered the United States as children, and for other purposes.

S. 846

At the request of Mr. DURBIN, the name of the Senator from New Mexico (Mr. UDALL) was added as a cosponsor of S. 846, a bill to award a congressional gold medal to Dr. Muhammad Yunus, in recognition of his contributions to the fight against global poverty.

S. 855

At the request of Ms. COLLINS, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of S. 855, a bill to establish an Energy Assistance Fund to guarantee low-interest loans for the purchase and installation of qualifying energy efficient property, idling reduction and advanced insulation for heavy trucks, and alternative refueling stations, and for other purposes.

S. 908

At the request of Mr. BAYH, the name of the Senator from North Carolina (Mrs. HAGAN) was added as a cosponsor of S. 908, a bill to amend the Iran Sanctions Act of 1996 to enhance United States diplomatic efforts with respect to Iran by expanding economic sanctions against Iran.

S. 909

At the request of Mr. KENNEDY, the name of the Senator from Delaware (Mr. KAUFMAN) was added as a cosponsor of S. 909, a bill to provide Federal assistance to States, local jurisdictions, and Indian tribes to prosecute hate crimes, and for other purposes.

S. 981

At the request of Mr. REID, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 981, a bill to support research and public awareness activities with respect to inflammatory bowel disease, and for other purposes.

S. 984

At the request of Mrs. BOXER, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 984, a bill to amend the Public Health Service Act to provide for arthritis research and public health, and for other purposes.

S. 994

At the request of Ms. KLOBUCHAR, the names of the Senator from Vermont (Mr. LEAHY), the Senator from Wisconsin (Mr. FEINGOLD) and the Senator from Maryland (Mr. CARDIN) were added as cosponsors of S. 994, a bill to amend the Public Health Service Act to increase awareness of the risks of breast cancer in young women and provide support for young women diagnosed with breast cancer.

S. 1012

At the request of Mr. ROCKEFELLER, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 1012, 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. 1023

At the request of Mr. DORGAN, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 1023, a bill to establish a non-profit corporation to communicate United States entry policies and otherwise promote leisure, business, and scholarly travel to the United States.

S. 1035

At the request of Mr. REID, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of S. 1035, a bill to enhance the ability of drinking water utilities in the United States to develop and implement climate change adaptation programs and policies, and for other purposes.

S. 1048

At the request of Mr. HARKIN, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of S. 1048, a bill to amend the Federal Food, Drug, and Cosmetic Act to extend the food labeling requirements of the Nutrition Labeling and Education Act of 1990 to enable customers to make informed choices about the nutritional content of standard menu items in large chain restaurants.

S. 1064

At the request of Mr. LIEBERMAN, the name of the Senator from Colorado (Mr. BENNET) was added as a cosponsor of S. 1064, a bill to amend the American Recovery and Reinvestment Act of 2009 to provide for enhanced State and local oversight of activities conducted under such Act, and for other purposes.

S. 1131

At the request of Mr. WYDEN, the name of the Senator from Georgia (Mr. CHAMBLISS) was added as a cosponsor of S. 1131, a bill to amend title XVIII of the Social Security Act to provide certain high cost Medicare beneficiaries suffering from multiple chronic conditions with access to coordinated, primary care medical services in lower cost treatment settings, such as their residences, under a plan of care developed by a team of qualified and experienced health care professionals.

S. 1150

At the request of Mr. ROCKEFELLER, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 1150, a bill to improve end-of-life care.

S. 1233

At the request of Ms. LANDRIEU, the names of the Senator from Massachusetts (Mr. KERRY) and the Senator from Maryland (Mr. CARDIN) were added as cosponsors of S. 1233, a bill to reauthorize and improve the SBIR and STTR programs and for other purposes.

S. 1257

At the request of Ms. CANTWELL, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 1257, a bill to amend the Social Security Act to build on the aging network to establish long-term services and supports through single-entry point systems, evidence based disease prevention and health promotion programs, and enhanced nursing home diversion programs.

S. 1280

At the request of Mr. CORKER, the name of the Senator from North Dakota (Mr. DORGAN) was added as a cosponsor of S. 1280, a bill to authorize the Secretary of the Treasury to delegate management authority over troubled assets purchased under the Troubled Asset Relief Program, to require the establishment of a trust to manage assets of certain designated TARP recipients, and for other purposes.

S. 1301

At the request of Mr. MENENDEZ, the name of the Senator from Arkansas (Mr. PRYOR) was added as a cosponsor of S. 1301, a bill to direct the Attorney General to make an annual grant to the A Child Is Missing Alert and Recovery Center to assist law enforcement agencies in the rapid recovery of missing children, and for other purposes.

S. 1304

At the request of Mr. GRASSLEY, the names of the Senator from Georgia (Mr. ISAKSON), the Senator from Kansas (Mr. ROBERTS) and the Senator from Maryland (Ms. MIKULSKI) were added as cosponsors of S. 1304, a bill to restore the economic rights of automobile dealers, and for other purposes.

S. 1309

At the request of Mr. BAYH, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 1309, a bill to amend title IV of the

Social Security Act to ensure funding for grants to promote responsible fatherhood and strengthen low-income families, and for other purposes.

S. 1318

At the request of Mr. GREGG, the name of the Senator from Oklahoma (Mr. COBURN) was added as a cosponsor of S. 1318, a bill to prohibit the use of stimulus funds for signage indicating that a project is being carried out using those funds.

S. 1319

At the request of Mr. COBURN, the names of the Senator from Kentucky (Mr. MCCONNELL), the Senator from Kentucky (Mr. BUNNING) and the Senator from Idaho (Mr. RISCH) were added as cosponsors of S. 1319, a bill to require Congress to specify the source of authority under the United States Constitution for the enactment of laws, and for other purposes.

S. 1344

At the request of Mr. VITTER, the names of the Senator from Kansas (Mr. BROWNSBACK) and the Senator from Wyoming (Mr. BARRASSO) were added as cosponsors of S. 1344, a bill to temporarily protect the solvency of the Highway Trust Fund.

S. 1345

At the request of Mr. REED, the name of the Senator from California (Mrs. BOXER) was added as a cosponsor of S. 1345, a bill to aid and support pediatric involvement in reading and education.

S.J. RES. 17

At the request of Mr. MCCONNELL, the name of the Senator from Kansas (Mr. BROWNSBACK) was added as a cosponsor of S.J. Res. 17, a joint resolution approving the renewal of import restrictions contained in the Burmese Freedom and Democracy Act of 2003, and for other purposes.

S. CON. RES. 11

At the request of Ms. COLLINS, the names of the Senator from Michigan (Ms. STABENOW) and the Senator from Texas (Mr. CORNYN) were added as cosponsors of S. Con. Res. 11, a concurrent resolution condemning all forms of anti-Semitism and reaffirming the support of Congress for the mandate of the Special Envoy to Monitor and Combat Anti-Semitism, and for other purposes.

S. CON. RES. 14

At the request of Mrs. LINCOLN, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. Con. Res. 14, a concurrent resolution supporting the Local Radio Freedom Act.

S. RES. 199

At the request of Mr. KOHL, the names of the Senator from Washington (Ms. CANTWELL), the Senator from Arkansas (Mr. PRYOR), the Senator from New York (Mrs. GILLIBRAND), the Senator from Maine (Ms. COLLINS), the Senator from Florida (Mr. NELSON) and the Senator from Minnesota (Ms. KLOBUCHAR) were added as cosponsors of S. Res. 199, a resolution recognizing

the contributions of the recreational boating community and the boating industry to the continuing prosperity of the United States.

At the request of Mr. BURR, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. Res. 199, supra.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

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

S. 1349. 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 reintroduce 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 10 regulatory review and reform initiatives for 2008. By establishing an optional home office deduction, the Home Office Tax Deduction Simplification and Improvement Act of 2009 would take a strong step toward making our tax laws easier to understand. I would like to thank Senator CONRAD for joining me to introduce this critical bill here in the Senate and Representative GONZALEZ for introducing identical legislation in the House of Representatives.

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 nine 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 is 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 we are reintroducing today, the Internal Revenue Code currently 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 de-

duction. The reason is simple: reporting the deduction is complicated.

A 2006 survey conducted by the National Federation of Independent Business 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 testimony last year 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.

Specifically, 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 proposal 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 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: