

SA 3438. Mr. WYDEN submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, supra; which was ordered to lie on the table.

SA 3439. Mr. REID submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, supra; which was ordered to lie on the table.

SA 3440. Ms. CANTWELL (for herself, Mr. WYDEN, and Mrs. MURRAY) submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table.

SA 3441. Ms. CANTWELL submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table.

SA 3442. Mr. WARNER (for himself and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, supra; which was ordered to lie on the table.

SA 3443. Mr. SCHUMER submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, supra; which was ordered to lie on the table.

SA 3444. Mr. GREGG submitted an amendment intended to be proposed by him to the bill H.R. 4213, supra; which was ordered to lie on the table.

SA 3445. Mr. BROWNBACK submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, supra; which was ordered to lie on the table.

SA 3446. Mr. TESTER submitted an amendment intended to be proposed by him to the bill H.R. 4213, supra; which was ordered to lie on the table.

SA 3447. Mr. DEMINT submitted an amendment intended to be proposed by him to the bill H.R. 4213, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 3431. Mr. NELSON of Nebraska submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

On page 161, between lines 10 and 11, insert the following:

SEC. ____ . REPLENISHMENT OF GENERAL FUND THROUGH RESCISSION OF CERTAIN STIMULUS FUNDS.

Notwithstanding section 5 of the American Recovery and Reinvestment Act of 2009 (Public Law 111-5; 123 Stat. 116), from the amounts appropriated or made available under division A such Act (other than under title X of such division A), there is rescinded \$35,000,000,000 of any remaining unobligated amounts. The Director of the Office of Management and Budget shall apply the rescission in a pro rata manner with respect to such amounts. The Director of the Office of Management and Budget shall report to each congressional committee the amounts so rescinded within the jurisdiction of such committee.

SA 3432. Mr. AKAKA submitted an amendment intended to be proposed to

amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . TREATMENT FOR CERTAIN EMPLOYEES PAID SAVED OR RETAINED RATES.

(a) IN GENERAL.—Section 1918(a)(3) of the Non-Foreign Area Retirement Equity Assurance Act of 2009 (5 U.S.C. 5304 note) is amended by striking “January 1, 2012” and inserting “January 1, 2010”.

(b) INTERIM PAY ADJUSTMENTS.—

(1) ADJUSTMENTS.—

(A) IN GENERAL.—Until the Director of the Office of Personnel Management prescribes regulations in accordance with the amendment made by subsection (a), for employees receiving a cost-of-living allowance under section 5941 of title 5, United States Code, and a retained rate under section 5363 of that title, agencies shall—

(i) calculate the adjustment under section 5363(b)(2)(B) of that title based on a maximum rate of basic pay, excluding any locality-based comparability payment; and

(ii) provide an additional adjustment reflecting the full increase in the locality-based comparability payment that would apply to the employee but for receipt of a retained rate.

(B) GUIDANCE.—Not later than 30 days after the date of enactment of this Act, the Director of the Office of Personnel Management shall issue guidance for carrying out paragraph (1).

(C) OTHER PAY SYSTEMS.—For employees in another pay system that receive a retained rate equivalent to a retained rate under section 5363 of title 5, United States Code, equivalent treatment shall be provided, consistent with section 1918(b) of the Non-Foreign Area Retirement Equity Assurance Act of 2009.

SA 3433. Mr. SPECTER submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

At the end of title VI, add the following:

SEC. 602. LOAN GUARANTEES FOR SHIPYARDS AND REPROGRAMMING OF FUNDS FOR SEALIFT CAPACITY.

Section 115 of the Miscellaneous Appropriations and Offsets Act, 2004 (division H of Public Law 108-199; 118 Stat. 439), as amended by section 1017 of the Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Tsunami Relief, 2005 (Public Law 109-13; 119 Stat. 250), is amended to read as follows:

“SEC. ____ . (a)(1) Of the amounts provided in the Department of Defense Appropriations Act, 2002 (Public Law 107-117; 115 Stat. 2244), the Department of Defense Appropriations Act, 2003 (Public Law 107-248; 116 Stat. 1533), and the Department of Defense Appropriations Act, 2004 (Public Law 108-87; 117 Stat. 1068) under the heading ‘NATIONAL DEFENSE SEALIFT FUND’ for construction of additional sealift capacity, notwithstanding section 2218(c)(1) of title 10, United States Code—

“(A) \$15,000,000, shall be made available for the Secretary of Transportation to make loan guarantees as described in subsection (b); and

“(B) any remaining amount shall be made available for—

“(i) design testing simulation and construction of infrastructure improvements to a marine cargo terminal capable of supporting a mixed use of traditional container operations, high speed loading and off-loading, and military sealift requirements; and

“(ii) engineering, simulation, and feasibility evaluation of advance design vessels for the transport of high-value, time sensitive cargoes to expand a capability to support military sealift, aviation, and commercial operations.

“(2) The amounts made available in this subsection shall remain available until expended.

“(b)(1) A loan guarantee described in this subsection is a loan guarantee issued by the Secretary of Transportation to maintain the capability of a qualified shipyard to construct a large ocean going commercial vessel if the applicant for such a loan guarantee demonstrates that absent such loan guarantee—

“(A) the domestic capacity for the construction of large ocean going commercial vessels will be significantly impaired;

“(B) more than 1,000 shipbuilding-related jobs will be terminated at any one facility; and

“(C) the capability of domestic shipyards to meet the demand for replacement and expansion of the domestic ocean going commercial fleet will be significantly constrained.

“(2) In this subsection, the term ‘qualified shipyard’ means a shipyard that—

“(A) is located in the United States;

“(B) consists of at least one facility with not less than 1,000 employees;

“(C) has exclusively constructed ocean going commercial vessels larger than 20,000 gross registered tons;

“(D) delivered 8 or more such ocean going commercial vessels during the 5-year period ending on the date of the enactment of the American Workers, State, and Business Relief Act of 2010; and

“(E) applies for a loan guarantee made available pursuant to subsection (a)(1)(A).

“(3) Notwithstanding the provisions of chapter 537 of subtitle V of title 46, United States Code, or any regulations issued pursuant to such chapter, a loan guarantee pursuant to subsection (a)(1)(i) shall be issued only to a qualified shipyard upon commitment by the qualified shipyard of not less than \$40,000,000 in equity and demonstrated proof that actual construction of the new vessel for which such loan guarantee was issued will commence not later than April 30, 2010.

“(4) A loan guarantee issued pursuant to subsection (a)(1)(A) shall be deemed to have a subsidy rate of no greater than 9 percent.

“(5) The Secretary of Transportation shall select each qualified shipyard to receive a loan guarantee pursuant to subsection (a)(1)(A) not later than 60 days after the date of the enactment of the American Workers, State, and Business Relief Act of 2010.”

SA 3434. Mr. REED (for himself, Mr. KERRY, Mr. LIEBERMAN, Mr. WHITEHOUSE, and Mrs. SHAHEEN) submitted an amendment intended to be proposed by him to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

After section 201 insert the following:

SEC. 202. MODIFICATION TO ELIGIBILITY REQUIREMENTS FOR EMERGENCY UNEMPLOYMENT COMPENSATION.

(a) INDIVIDUAL NOT INELIGIBLE BY REASON OF SUBSEQUENT ENTITLEMENT TO REGULAR BENEFITS.—Section 4001 of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) is amended by adding at the end the following new subsection:

“(g) CERTAIN RIGHTS TO REGULAR COMPENSATION DISREGARDED.—If an individual exhausted the individual’s rights to regular compensation for any benefit year, such individual’s eligibility to receive emergency unemployment compensation under this title in respect of such benefit year shall be determined without regard to any rights to regular compensation for a subsequent benefit year if such individual does not file a claim for regular compensation for such subsequent benefit year.”

(b) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendment made by this section shall apply to weeks of unemployment beginning after the date of the enactment of this Act.

(2) TRANSITION RULES.—

(A) WAIVER OF RECOVERY OF CERTAIN OVERPAYMENTS.—On and after the date of the enactment of this Act, no repayment of any emergency unemployment compensation shall be required under section 4005 of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) if the individual would have been entitled to receive such compensation had the amendment made by subsection (a) applied to all weeks beginning on or before the date of the enactment of this Act.

(B) WAIVER OF RIGHTS TO CERTAIN REGULAR BENEFITS.—If—

(i) before the date of the enactment of this Act, an individual exhausted the individual’s rights to regular compensation for any benefit year, and

(ii) after such exhaustion, such individual was not eligible to receive emergency unemployment compensation under title IV of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) by reason of being entitled to regular compensation for a subsequent benefit year,

such individual may elect to defer the individual’s rights to regular compensation for such subsequent benefit year with respect to weeks beginning after such date of enactment until such individual has exhausted the individual’s rights to emergency unemployment compensation in respect of the benefit year referred to in clause (i), and such individual shall be entitled to receive emergency unemployment compensation for such weeks in the same manner as if the individual had not been entitled to the regular compensation to which the election applies.

SA 3435. Mr. REED (for himself, Mr. DODD, Mr. KERRY, Ms. CANTWELL, Mr. WHITEHOUSE, and Mrs. SHAHEEN) submitted an amendment intended to be proposed by him to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

After section 201 insert the following:

SEC. 202. TREATMENT OF SHORT-TIME COMPENSATION PROGRAMS.

(a) IN GENERAL.—Section 3306 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(v) SHORT-TIME COMPENSATION PROGRAM.—For purposes of this chapter, the term ‘short-time compensation program’ means a program under which—

“(1) the participation of an employer is voluntary;

“(2) an employer reduces the number of hours worked by employees through certifying that such reductions are in lieu of temporary layoffs;

“(3) such employees are eligible for unemployment compensation if their workweeks have been reduced by the percent designated by State law, provided that such reduction may not be less than 10 percent or more than 60 percent;

“(4) the amount of unemployment compensation payable to any such employee is a pro rata portion of the unemployment compensation which would be payable to the employee if such employee were totally unemployed;

“(5) such employees are not expected to meet the availability for work or work search test requirements while collecting short-time compensation benefits, but are required to be available for their normal workweek;

“(6) eligible employees may participate in an employer-sponsored training program to enhance job skills if such program has been approved by the State agency;

“(7) beginning on the date which is 2 years after the date of enactment of this subsection, the employer certifies that continuation of health benefits and retirement benefits under a defined benefit pension plan (as defined in section 3(35) of the Employee Retirement Income Security Act of 1974) is not affected by participation in the program;

“(8) the employer (or an employer’s association which is party to a collective bargaining agreement) submits a written plan describing the manner in which the requirements of this subsection will be implemented and containing such other information as the Secretary of Labor determines is appropriate;

“(9) in the case of employees represented by a union, the appropriate official of the union has agreed to the terms of the employer’s written plan and implementation is consistent with employer obligations under the National Labor Relations Act; and

“(10) only such other provisions are included in the State law as the Secretary of Labor determines appropriate for purposes of a short-term compensation program.”

(b) ASSISTANCE AND GUIDANCE IN IMPLEMENTING PROGRAMS.—

(1) ASSISTANCE AND GUIDANCE.—

(A) IN GENERAL.—In order to assist States in establishing, qualifying, and implementing short-time compensation programs, as defined in section 3306(v) of the Internal Revenue Code of 1986 (as added by subsection (a)), the Secretary of Labor (in this section referred to as the “Secretary”) shall—

(i) develop model legislative language which may be used by States in developing and enacting short-time compensation programs and shall periodically review and revise such model legislative language;

(ii) provide technical assistance and guidance in developing, enacting, and implementing such programs;

(iii) establish biannual reporting requirements for States, including number of averted layoffs, number of participating companies and workers, and retention of employees following participation; and

(iv) award start-up grants to State agencies under subparagraph (B).

(B) GRANTS.—

(i) IN GENERAL.—The Secretary shall award start-up grants to State agencies that apply not later than June 30, 2011, in States that enact short-time compensation programs after the date of enactment of this Act for the purpose of creating such programs. The amount of such grants shall be awarded de-

pending on the costs of implementing such programs.

(ii) ELIGIBILITY.—In order to receive a grant under clause (i) a State agency shall meet requirements established by the Secretary, including any reporting requirements under clause (iii). Each State agency shall be eligible to receive not more than one such grant.

(iii) REPORTING.—The Secretary may establish reporting requirements for State agencies receiving a grant under clause (i) in order to provide oversight of grant funds used by States for the creation of short-time compensation programs.

(iv) FUNDING.—There are appropriated, out of any moneys in the Treasury not otherwise appropriated, to the Secretary, such sums as the Secretary certifies as necessary for the period of fiscal years 2010 and 2011 to carry out this subparagraph.

(2) TIMEFRAME.—The initial model legislative language referred to in paragraph (1)(A) shall be developed not later than 60 days after the date of enactment of this Act.

(c) REPORTS.—

(1) INITIAL REPORT.—Not later than 4 years after the date of enactment of this Act, the Secretary shall submit to Congress and to the President a report or reports on the implementation of this section. Such report or reports shall include—

(A) a study of short-time compensation programs;

(B) an analysis of the significant impediments to State enactment and implementation of such programs; and

(C) such recommendations as the Secretary determines appropriate.

(2) SUBSEQUENT REPORTS.—After the submission of the report under paragraph (1), the Secretary may submit such additional reports on the implementation of short-time compensation programs as the Secretary deems appropriate.

(3) FUNDING.—There are appropriated, out of any moneys in the Treasury not otherwise appropriated, to the Secretary, \$1,500,000 to carry out this subsection, to remain available without fiscal year limitation.

(d) CONFORMING AMENDMENTS.—

(1) INTERNAL REVENUE CODE OF 1986.—

(A) Subparagraph (E) of section 3304(a)(4) of the Internal Revenue Code of 1986 is amended to read as follows:

“(E) amounts may be withdrawn for the payment of short-time compensation under a short-time compensation program (as defined in section 3306(v));”

(B) Subsection (f) of section 3306 of the Internal Revenue Code of 1986 is amended—

(i) by striking paragraph (5) (relating to short-term compensation) and inserting the following new paragraph:

“(5) amounts may be withdrawn for the payment of short-time compensation under a short-time compensation program (as defined in subsection (v));” and

(ii) by redesignating paragraph (5) (relating to self-employment assistance program) as paragraph (6).

(2) SOCIAL SECURITY ACT.—Section 303(a)(5) of the Social Security Act is amended by striking “the payment of short-time compensation under a plan approved by the Secretary of Labor” and inserting “the payment of short-time compensation under a short-time compensation program (as defined in section 3306(v) of the Internal Revenue Code of 1986)”.

(3) REPEAL.—Subsections (b) through (d) of section 401 of the Unemployment Compensation Amendments of 1992 (26 U.S.C. 3304 note) are repealed.

(e) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of enactment of this Act.

SEC. 203. TEMPORARY FINANCING OF CERTAIN SHORT-TIME COMPENSATION PROGRAMS.

(a) PAYMENTS TO STATES WITH CERTIFIED PROGRAMS.—

(1) IN GENERAL.—Not later than 30 days after the date of enactment of this Act, the Secretary of Labor (in this section referred to as the “Secretary”) shall establish a program under which the Secretary shall make payments to any State unemployment trust fund to be used for the payment of unemployment compensation if the Secretary approves an application for certification submitted under paragraph (3) for such State to operate a short-time compensation program (as defined in section 3306(v) of the Internal Revenue Code of 1986 (as added by section 202(a)) which requires the maintenance of health and retirement employee benefits as described in paragraph (7) of such section 3306(v), in addition to other requirements of this Act and notwithstanding the otherwise effective date of such requirement.

(2) REIMBURSEMENT.—Subject to subsection (d), the payment to a State under paragraph (1) shall be an amount equal to 100 percent of the total amount of benefits paid to individuals by the State pursuant to the short-time compensation program during the weeks of unemployment—

(A) beginning on or after the date the certification is issued by the Secretary with respect to such program; and

(B) ending on or before December 31, 2011.

(3) CERTIFICATION REQUIREMENTS.—

(A) IN GENERAL.—Any State seeking full reimbursement under this subsection shall submit an application for certification at such time, in such manner, and complete with such information as the Secretary may require (whether by regulation or otherwise), including information relating to compliance with the requirements of paragraph (7) of such section 3306(v). The Secretary shall, within 30 days after receiving a complete application, notify the State agency of the State of the Secretary’s findings with respect to the requirements of such paragraph (7).

(B) FINDINGS.—If the Secretary finds that the short-time compensation program operated by the State meets the requirements of such paragraph (7), the Secretary shall certify such State’s short-time compensation program thereby making such State eligible for reimbursement under this subsection.

(b) TIMING OF APPLICATION SUBMITTALS.—No application under subsection (a)(3) may be considered if submitted before the date of enactment of this Act or after the latest date necessary (as specified by the Secretary) to ensure that all payments under this section are made before December 31, 2011.

(c) TERMS OF PAYMENTS.—Payments made to a State under subsection (a)(1) shall be payable by way of reimbursement in such amounts as the Secretary estimates the State will be entitled to receive under this section for each calendar month, reduced or increased, as the case may be, by any amount by which the Secretary finds that the Secretary’s estimates for any prior calendar month were greater or less than the amounts which should have been paid to the State. Such estimates may be made on the basis of such statistical, sampling, or other method as may be agreed upon by the Secretary and the State agency of the State involved.

(d) LIMITATIONS.—

(1) GENERAL PAYMENT LIMITATIONS.—No payments shall be made to a State under this section for benefits paid to an individual by the State in excess of 26 weeks of benefits.

(2) EMPLOYER LIMITATIONS.—No payments shall be made to a State under this section

for benefits paid to an individual by the State pursuant to a short-time compensation program if such individual is employed by an employer—

(A) whose workforce during the 3 months preceding the date of the submission of the employer’s short-time compensation plan has been reduced by temporary layoffs of more than 20 percent; or

(B) on a seasonal, temporary, or intermittent basis.

(3) PROGRAM PAYMENT LIMITATION.—In making any payments to a State under this section pursuant to a short-time compensation program, the Secretary may limit the frequency of employer participation in such program.

(e) RETENTION REQUIREMENT.—

(1) IN GENERAL.—A participating employer under this section is required to comply with the terms of the written plan approved by the State agency and act in good faith to retain participating employees.

(2) OVERSIGHT AND MONITORING.—The Secretary shall establish an oversight and monitoring process by which State agencies will ensure that participating employers comply with the requirements of paragraph (1).

(f) FUNDING.—There are appropriated, from time to time, out of any moneys in the Treasury not otherwise appropriated, to the Secretary, such sums as the Secretary certifies are necessary to carry out this section (including to reimburse any additional administrative expenses by reason of the provision of, and amendments made by, this Act that are incurred by the States in operating such short-time compensation programs).

(g) DEFINITION OF STATE.—In this section, the term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands.

(h) SUNSET.—The provisions of this section shall not apply after December 31, 2011.

SA 3436. Mr. INOUE (for himself, Mr. DORGAN, Mr. BYRD, Mr. LAUTENBERG, Mr. FRANKEN, Mr. TESTER, and Ms. LANDRIEU) submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

TITLE —OTHER MATTERS

SEC. —01. FUNDING TO THE FEDERAL EMERGENCY MANAGEMENT AGENCY FOR DISASTER RELIEF.

There are appropriated, out of any funds in the Treasury not otherwise appropriated, for an additional amount for the Department of Homeland Security under the heading “DISASTER RELIEF” under the heading “FEDERAL EMERGENCY MANAGEMENT AGENCY”, \$5,100,000,000, to remain available until expended: *Provided*, That of the amount appropriated under this section, up to \$5,000,000 shall be transferred to the Department of Homeland Security under the heading “OFFICE OF INSPECTOR GENERAL” for audits and investigations relating to disasters.

SEC. —02. BLACK FARMERS DISCRIMINATION LITIGATION.

(a) There is hereby appropriated to the Department of Agriculture, \$1,150,000,000, to remain available until expended, to carry out the terms of a Settlement Agreement (“such Settlement Agreement”) executed in *In re Black Farmers Discrimination Litigation*, No. 08–511 (D.D.C.) that is approved by a court order that has become final and non-appealable, and that is comprehensive and

provides for the final settlement of all remaining Pigford claims (“Pigford claims”), as defined in section 14012(a) of Public Law 110–246. The funds appropriated herein for such Settlement Agreement are in addition to the \$100,000,000 in funds of the Commodity Credit Corporation (CCC) that section 14012 made available for the payment of Pigford claims and are available only after such CCC funds have been fully obligated. The use of the funds appropriated herein shall be subject to the express terms of such Settlement Agreement. If any of the funds appropriated herein are not used for carrying out such Settlement Agreement, such funds shall be returned to the Treasury and shall not be made available for any purpose related to section 14012, for any other settlement agreement executed in *In re Black Farmers Discrimination Litigation*, No. 08–511 (D.D.C.), or for any other purpose. If such Settlement Agreement is not executed and approved as provided above, then the sole funding available for Pigford claims shall be the \$100,000,000 of funds of the CCC that section 14012 made available for the payment of Pigford claims.

(b) Nothing in this section shall be construed as requiring the United States, any of its officers or agencies, or any other party to enter into such Settlement Agreement or any other settlement agreement.

(c) Nothing in this section shall be construed as creating the basis for a Pigford claim.

(d) Section 14012 of Public Law 110–246 is amended by striking subsections (e), (i)(2) and (j), and redesignating the remaining subsections accordingly.

SEC. —03. INDIVIDUAL INDIAN MONEY ACCOUNT LITIGATION SETTLEMENT ACT OF 2010.

(a) SHORT TITLE.—This section may be cited as the “Individual Indian Money Account Litigation Settlement Act of 2010”.

(b) DEFINITIONS.—In this section:

(1) AMENDED COMPLAINT.—The term “Amended Complaint” means the Amended Complaint attached to the Settlement.

(2) LAND CONSOLIDATION PROGRAM.—The term “Land Consolidation Program” means a program conducted in accordance with the Settlement and the Indian Land Consolidation Act (25 U.S.C. 2201 et seq.) under which the Secretary may purchase fractionated interests in trust or restricted land.

(3) LITIGATION.—The term “Litigation” means the case entitled *Elouise Cobell et al. v. Ken Salazar et al.*, United States District Court, District of Columbia, Civil Action No. 96–1285 (JR).

(4) PLAINTIFF.—The term “Plaintiff” means a member of any class certified in the Litigation.

(5) SECRETARY.—The term “Secretary” means the Secretary of the Interior.

(6) SETTLEMENT.—The term “Settlement” means the Class Action Settlement Agreement dated December 7, 2009, in the Litigation.

(7) TRUST ADMINISTRATION CLASS.—The term “Trust Administration Class” means the Trust Administration Class as defined in the Settlement.

(c) PURPOSE.—The purpose of this section is to authorize the Settlement.

(d) AUTHORIZATION.—The Settlement is authorized, ratified, and confirmed.

(e) JURISDICTIONAL PROVISIONS.—

(1) IN GENERAL.—Notwithstanding the limitation on jurisdiction of district courts contained in section 1346(a)(2) of title 28, United States Code, the United States District Court for the District of Columbia shall have jurisdiction over the claims asserted in the Amended Complaint for purposes of the Settlement.

(2) CERTIFICATION OF TRUST ADMINISTRATION CLASS.—

(A) IN GENERAL.—Notwithstanding the requirements of the Federal Rules of Civil Procedure, the court overseeing the Litigation may certify the Trust Administration Class.

(B) TREATMENT.—On certification under sub-paragraph (A), the Trust Administration Class shall be treated as a class under Federal Rule of Civil Procedure 23(b)(3) for purposes of the Settlement.

(f) ACCOUNTING/TRUST ADMINISTRATION FUND.—

(1) IN GENERAL.—Of the amounts appropriated by section 1304 of title 31, United States Code, \$1,412,000,000 shall be deposited in the Accounting/Trust Administration Fund, in accordance with the Settlement.

(2) CONDITIONS MET.—The conditions described in section 1304 of title 31, United States Code, shall be considered to be met for purposes of paragraph (1).

(g) TRUST LAND CONSOLIDATION.—

(1) TRUST LAND CONSOLIDATION FUND.—

(A) ESTABLISHMENT.—On final approval (as defined in the Settlement) of the Settlement, there shall be established in the Treasury of the United States a fund, to be known as the “Trust Land Consolidation Fund”.

(B) AVAILABILITY OF AMOUNTS.—Amounts in the Trust Land Consolidation Fund shall be made available to the Secretary during the 10-year period beginning on the date of final approval of the Settlement—

(i) to conduct the Land Consolidation Program; and

(ii) for other costs specified in the Settlement.

(C) DEPOSITS.—

(1) IN GENERAL.—On final approval (as defined in the Settlement) of the Settlement, the Secretary of the Treasury shall deposit in the Trust Land Consolidation Fund \$2,000,000,000 of the amounts appropriated by section 1304 of title 31, United States Code.

(ii) CONDITIONS MET.—The conditions described in section 1304 of title 31, United States Code, shall be considered to be met for purposes of clause (i).

(D) TRANSFERS.—In a manner designed to encourage participation in the Land Consolidation Program, the Secretary may transfer, at the discretion of the Secretary, not more than \$60,000,000 of amounts in the Trust Land Consolidation Fund to the Indian Education Scholarship Holding Fund established under paragraph 2.

(2) INDIAN EDUCATION SCHOLARSHIP HOLDING FUND.—

(A) ESTABLISHMENT.—On the final approval (as defined in the Settlement) of the Settlement, there shall be established in the Treasury of the United States a fund, to be known as the “Indian Education Scholarship Holding Fund”.

(B) AVAILABILITY.—Notwithstanding any other provision of law governing competition, public notification, or Federal procurement or assistance, amounts in the Indian Education Scholarship Holding Fund shall be made available, without further appropriation, to the Secretary to contribute to an Indian Education Scholarship Fund, as described in the Settlement, to provide scholarships for Native Americans.

(3) ACQUISITION OF TRUST OR RESTRICTED LAND.—The Secretary may acquire, at the discretion of the Secretary and in accordance with the Land Consolidation Program, any fractional interest in trust or restricted land.

(4) TREATMENT OF UNLOCATABLE PLAINTIFFS.—A Plaintiff the whereabouts of whom are unknown and who, after reasonable efforts by the Secretary, cannot be located during the 5 year period beginning on the date of final approval (as defined in the Settlement) of the Settlement shall be considered to have accepted an offer made pursuant to the Land Consolidation Program.

(h) TAXATION AND OTHER BENEFITS.—

(1) INTERNAL REVENUE CODE.—For purposes of the Internal Revenue Code of 1986, amounts received by an individual Indian as a lump sum or a periodic payment pursuant to the Settlement—

(A) shall not be included in gross income; and

(B) shall not be taken into consideration for purposes of applying any provision of the Internal Revenue Code that takes into account excludable income in computing adjusted gross income or modified adjusted gross income, including section 86 of that Code (relating to Social Security and tier 1 railroad retirement benefits).

(2) OTHER BENEFITS.—Notwithstanding any other provision of law, amounts received by an individual Indian as a lump sum or a periodic payment pursuant to the Settlement shall not be treated for any household member, during the 1-year period beginning on the date of receipt—

(A) as income for the month during which the amounts were received; or

(B) as a resource, for purposes of determining initial eligibility, ongoing eligibility, or level of benefits under any Federal or federally assisted program.

SEC. 404. EMERGENCY DESIGNATIONS.

(a) IN GENERAL.—Each amount in this title is designated as an emergency requirement pursuant to sections 403(a) and 423(b) of S. Con. Res. 13 (111th Congress), the concurrent resolution on the budget for fiscal year 2010.

(b) PAYGO.—Each amount in this title is designated as an emergency requirement pursuant to section 4(g) of the Statutory Pay-As-You-Go Act of 2010 (Public Law 111-139).

SA 3437. Mr. HARKIN submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, add the following section:

SEC. . TEMPORARY MODIFICATION IN THE ACTIVE PARTICIPATION REQUIREMENT LIMIT REGARDING THE LOW INCOME HOUSING TAX CREDIT.

(a) Section 469(i) of the Internal Revenue Code of 1986 is amended by inserting a new paragraph as follows:

“In the case of any taxpayer to whom the active participation requirement does not apply, pursuant to paragraph (6)(B), the dollar limitation of paragraph (2) shall be applied by substituting ‘\$500,000’ for ‘\$25,000’ each place it appears.”

(b) The amendment made by subsection (a) shall not apply after December 31, 2010, except with respect to investments made or contracted to be made prior to that date.

SA 3438. Mr. WYDEN submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

After section 233, insert the following:

SEC. 234. EXTENSION OF PAYMENT RULE FOR BRACHYTHERAPY.

Section 1833(t)(16)(C) of the Social Security Act (42 U.S.C. 1395l(t)(16)(C)) is amended by striking the first place it appears, “January 1, 2010” and inserting “January 1, 2012”.

SA 3439. Mr. REID submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

On page 268, between lines 11 and 12, insert the following:

SEC. . CLARIFICATION OF QUALIFYING TECHNOLOGIES ELIGIBLE FOR COMBINED HEAT AND POWER SYSTEM PROPERTY CREDIT.

(a) NONAPPLICATION OF CERTAIN RULES.—Section 48(c)(3)(C) is amended by adding at the end the following new clause:

“(iv) NONAPPLICATION OF CERTAIN RULES.—For purposes of determining if the term ‘combined heat and power system property’ includes technologies which generate electricity or mechanical power using back-pressure steam turbines in place of existing pressure-reducing valves or which make use of waste heat from industrial processes such as by using organic rankine, stirling, or kalina heat engine systems, subparagraph (A) shall be applied without regard to clause (ii).”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after the date of the enactment of this Act, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SA 3440. Ms. CANTWELL (for herself, Mr. WYDEN, and Mrs. MURRAY) submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

On page 268, between lines 11 and 12, insert the following:

SEC. . APPLICATION OF GRANTS FOR SPECIFIED ENERGY PROPERTY TO CERTAIN REGULATED COMPANIES.

(a) IN GENERAL.—The first sentence of section 1603(f) of division B of the American Recovery and Reinvestment Act of 2009 is amended by inserting “(other than subsection (d)(2) thereof)” after “section 50 of the Internal Revenue Code of 1986”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in section 1603 of division B the American Recovery and Reinvestment Act of 2009.

SA 3441. Ms. CANTWELL submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

At the end of title VI, insert the following:

SEC. . REPEAL OF QUALIFIED SHIPPING INVESTMENT WITHDRAWAL RULES.

(a) IN GENERAL.—Section 955 is hereby repealed.

(b) CONFORMING AMENDMENTS.—

(1) Section 951(a)(1)(A) is amended by adding “and” at the end of clause (i) and by striking clause (iii).

(2) Section 951(a)(1)(A)(ii) is amended by striking “, and” at the end and inserting “, except that in applying this clause amounts invested in less developed country corporations described in section 955(c)(2) (as so in effect) shall not be treated as investments in less developed countries.”.

(3) Section 951(a)(3) is hereby repealed.

(4) Section 964(b) of such Code is amended by striking “, 955,”.

(5) The table of sections for subpart F of part III of subchapter N of chapter 1 is amended by striking the item relating to section 955.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years of controlled foreign corporations ending on or after the date of the enactment of this Act, and to taxable years of United States shareholders in which or with which such taxable years of controlled foreign corporations end.

SEC. —. TAX IMPOSED ON ELECTING UNITED STATES SHAREHOLDERS.

(a) IN GENERAL.—In the case of a United States shareholder for which an election is in effect under this section, a tax is hereby imposed on such shareholder's pro rata share (determined under the principles of paragraph (2) of subsection (a) of section 951 of the Internal Revenue Code of 1986) of the sum of—

(1) the foreign base company shipping income (determined under section 954(f) of the Internal Revenue Code of 1986 as in effect before the enactment of the American Jobs Creation Act of 2004) for all prior taxable years beginning after 1975 and before 1987, and

(2) income described in section 954(b)(2) of the Internal Revenue Code as in effect prior to the effective date of the Tax Reform Act of 1975, without regard to whether such income was not included in subpart F income under section 954(b)(2) or any other provision of such Code,

but only to the extent such income has not previously been included in the gross income of a United States person as a dividend or under any section of the Internal Revenue Code after 1962, or excluded from gross income pursuant to subsection (a) of section 959 of the Internal Revenue Code of 1986.

(b) AMOUNT OF TAX.—The amount of tax imposed by subsection (a) shall be 5.25 percent of the income described therein.

(c) INCOME NOT SUBJECT TO FURTHER TAX.—The income on which a tax is imposed by subsection (a) shall not (other than such tax) be included in the gross income of such United States shareholder (or any other United States person who acquires from any person any portion of the interest of such United States shareholder in such foreign corporation) and shall be treated for purposes of the Internal Revenue Code of 1986 as if such amounts are, or have been, included in the income of the United States shareholder under section 951(a)(1)(B).

(d) ADDITIONAL TAX IMPOSED FOR FAILURE TO MAINTAIN EMPLOYMENT LEVELS.—

(1) IN GENERAL.—If, during the period consisting of the calendar month in which the election under this section is made and the succeeding 23 calendar months, the taxpayer does not maintain an average employment level at least equal to the taxpayer's prior average employment, an additional amount shall be taken into account as income by the taxpayer during the taxable year that includes the final day of such period, equal to \$25,000 multiplied by the number of employees by which the taxpayer's average employment level during such period falls below the prior average employment.

(2) PRIOR AVERAGE EMPLOYMENT.—For purposes of this subsection, the taxpayer's prior average employment is the average number of full time equivalent employees of the taxpayer during the period consisting of the 24 calendar months immediately preceding the calendar month in which the election under this section is made.

(3) AGGREGATION RULES.—In determining the taxpayer's average employment level and prior average employment, all domestic members of a controlled group (as defined in section 264(e)(5)(B) of the Internal Revenue Code of 1986) shall be treated as a single taxpayer.

(e) ELECTION.—

(1) IN GENERAL.—A taxpayer may elect to apply this section to—

(A) the taxpayer's last taxable year which begins before the date of the enactment of this Act, or

(B) the taxpayer's first taxable year beginning on or after such date.

(2) TIMING OF ELECTION AND ONE-TIME ELECTION.—Such election may be made only once by any taxpayer, and only if made on or before the due date (including extensions) for filing the return of tax for the taxable year of such election.

(f) EFFECTIVE DATE.—This section shall apply to taxable years ending on or after the date of the enactment of this Act.

SA 3442. Mr. WARNER (for himself and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. —. ARRA PLANNING AND REPORTING.

Section 1512 of the American Recovery and Reinvestment Act of 2009 (Public Law 111-5; 123 Stat. 287) is amended—

(1) in subsection (d)—

(A) in the subsection heading, by inserting “PLANS AND” after “AGENCY”;

(B) by striking “Not later than” and inserting the following:

“(1) DEFINITION.—In this subsection, the term ‘covered program’ means a program for which funds are appropriated under this division—

“(A) in an amount that is—

“(i) more than \$2,000,000,000; and

“(ii) more than 150 percent of the funds appropriated for the program for fiscal year 2008; or

“(B) that did not exist before the date of enactment of this Act.

“(2) PLANS.—Not later than July 1, 2010, the head of each agency that distributes recovery funds shall submit to Congress and make available on the website of the agency a plan for each covered program, which shall, at a minimum, contain—

“(A) a description of the goals for the covered program using recovery funds;

“(B) a discussion of how the goals described in subparagraph (A) relate to the goals for ongoing activities of the covered program, if applicable;

“(C) a description of the activities that the agency will undertake to achieve the goals described in subparagraph (A);

“(D) a description of the total recovery funding for the covered program and the recovery funding for each activity under the covered program, including identifying whether the activity will be carried out using grants, contracts, or other types of funding mechanisms;

“(E) a schedule of milestones for major phases of the activities under the covered program, with planned delivery dates;

“(F) performance measures the agency will use to track the progress of each of the activities under the covered program in meeting the goals described in subparagraph (A), including performance targets, the frequency of measurement, and a description of the methodology for each measure;

“(G) a description of the process of the agency for the periodic review of the progress of the covered program towards meeting the goals described in subparagraph (A); and

“(H) a description of how the agency will hold program managers accountable for achieving the goals described in subparagraph (A).

“(3) REPORTS.—

“(A) IN GENERAL.—Not later than”; and

(C) by adding at the end the following:

“(B) REPORTS ON PLANS.—Not later than 30 days after the end of the calendar quarter ending September 30, 2010, and every calendar quarter thereafter during which the agency obligates or expends recovery funds, the head of each agency that developed a plan for a covered program under paragraph (2) shall submit to Congress and make available on a website of the agency a report for each covered program that—

“(i) discusses the progress of the agency in implementing the plan;

“(ii) describes the progress towards achieving the goals described in paragraph (2)(A) for the covered program;

“(iii) discusses the status of each activity carried out under the covered program, including whether the activity is completed;

“(iv) details the unobligated and unexpired balances and total obligations and outlays under the covered program;

“(v) discusses—

“(I) whether the covered program has met the milestones for the covered program described in paragraph (2)(E);

“(II) if the covered program has failed to meet the milestones, the reasons why; and

“(III) any changes in the milestones for the covered program, including the reasons for the change;

“(vi) discusses the performance of the covered program, including—

“(I) whether the covered program has met the performance measures for the covered program described in paragraph (2)(F);

“(II) if the covered program has failed to meet the performance measures, the reasons why; and

“(III) any trends in information relating to the performance of the covered program; and

“(vii) evaluates the ability of the covered program to meet the goals of the covered program given the performance of the covered program.”;

(2) in subsection (f)—

(A) by striking “Within 180 days” and inserting the following:

“(1) IN GENERAL.—Within 180 days”; and

(B) by adding at the end the following:

“(2) PENALTIES.—

“(A) IN GENERAL.—Subject to subparagraphs (B), (C), and (D), the head of an agency distributing recovery funds may impose a civil penalty in an amount not more than \$250,000 on a recipient of recovery funds from the agency that does not provide the information required under subsection (c) or knowingly provides information under subsection (c) that contains a material omission or misstatement. Any amounts received from a civil penalty under this paragraph shall be deposited in the general fund of the Treasury.

“(B) NOTIFICATION.—

“(i) IN GENERAL.—The head of an agency shall provide a written notification to a recipient of recovery funds from the agency that fails to provide the information required under subsection (c). A notification under this subparagraph shall provide the recipient with information on how to comply with the necessary reporting requirements and notice of the penalties for failing to do so.

“(ii) LIMITATION.—The head of an agency may not impose a civil penalty under subparagraph (A) relating to the failure to provide information required under subsection (c) if, not later than 31 days after the date of the notification under clause (i), the recipient of the recovery funds provides the information.

“(C) GUIDELINES.—In determining the amount of a penalty under this paragraph for a recipient of recovery funds, the head of an agency shall consider—

“(i) the number of times the recipient has failed to provide the information required under subsection (c);

“(ii) the amount of recovery funds provided to the recipient;

“(iii) whether the recipient is a government, nonprofit entity, or educational institution; and

“(iv) whether the recipient is a small business concern (as defined under section 3 of the Small Business Act (15 U.S.C. 632)), with particular consideration given to businesses with not more than 50 employees.

“(D) APPLICABILITY.—This paragraph shall apply to any grant, contract, task order, or other type of funding mechanism—

“(i) made or entered into after the date of enactment of this paragraph (including any renewal of a grant, contract, task order, or other type of funding mechanism after the date of enactment of this paragraph); or

“(ii) that includes terms allowing the terms of the grant, contract, task order, or other type of funding mechanism to be modified by Act of Congress.

“(E) NONEXCLUSIVITY.—The imposition of a civil penalty under this subsection shall not preclude any other criminal, civil, or administrative remedy available to the United States or any other person under Federal or State law.

“(3) TECHNICAL ASSISTANCE.—Each agency distributing recovery funds shall provide technical assistance, as necessary, to assist recipients of recovery funds in complying with the requirements to provide information under subsection (c), which shall include providing recipients with a reminder regarding each reporting requirement.

“(4) PUBLIC LISTING.—

“(A) IN GENERAL.—Not later than 45 days after the end of each calendar quarter, and subject to the notification requirements under paragraph (2)(B), each agency distributing recovery funds shall make available on a website of the agency a list of all recipients of recovery funds from the agency that did not provide the information required under subsection (c) for the calendar quarter.

“(B) CONTENTS.—A list made available under subparagraph (A) shall, for each recipient of recovery funds on the list, include the name and address of the recipient, the identification number for the award, the amount of recovery funds awarded to the recipient, a description of the activity for which the recovery funds were provided, and, to the extent known by the head of the agency, the reason for noncompliance.

“(5) REGULATIONS AND REPORTING.—

“(A) REGULATIONS.—Not later than 90 days after the date of enactment of this paragraph, the Attorney General, in consultation with the Director of the Office of Management and Budget and the Chairperson, shall

promulgate regulations regarding implementation of this section by agencies.

“(B) REPORTING.—

“(i) IN GENERAL.—Not later than July 1, 2010, and every 3 months thereafter, the Director of the Office of Management and Budget, in consultation with the Chairperson, shall submit to Congress a report on the extent of noncompliance by recipients of recovery funds with the reporting requirements under this section.

“(ii) CONTENTS.—Each report submitted under clause (i) shall include—

“(I) information, for the quarter and in total, regarding the number and amount of civil penalties imposed and collected under this subsection, sorted by agency and program;

“(II) information on the steps taken by the Federal Government to reduce the level of noncompliance; and

“(III) any other information determined appropriate by the Director.”; and

(3) by adding at the end the following:

“(i) TERMINATION.—The reporting requirements under this section shall terminate on September 30, 2013.”.

SA 3443. Mr. SCHUMER submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

On page 268, between lines 11 and 12, insert the following:

SEC. ____ . SPECIAL INVESTMENT RULE FOR CERTAIN QUALIFIED NEW YORK LIBERTY BOND PROCEEDS.

For purposes of section 149(g) of the Internal Revenue Code of 1986, the proceeds of any qualified New York Liberty Bond (as defined in section 1400L(d)(2)) issued after September 30, 2009, and before January 1, 2010, which are invested in United States Treasury Obligations – State and Local Government Series shall be treated as invested in bonds described in paragraph (3)(B)(i) of such section.

SA 3444. Mr. GREGG submitted an amendment intended to be proposed by him to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____ . PREVENTING THE IMPLEMENTATION OF NEW ENTITLEMENTS THAT WOULD RAID MEDICARE.

(a) BAN ON NEW SPENDING TAKING EFFECT.—

(1) PURPOSE.—The purpose of this section is to require that gross savings resulting from the Patient Protection and Affordable Care Act and any bill enacted pursuant to section 201 of S. Con. Res. 13 (111th Congress) (referred to in this section as the “Health Care Acts”) must fully offset the gross increase in Federal spending and the gross reductions in revenues resulting from the Health Care Acts before any such Federal spending increases or revenue reductions can occur.

(2) IN GENERAL.—Notwithstanding any other provision of law, the Secretary of the Treasury and the Secretary of Health and Human Services are prohibited from implementing any spending increase or revenue reduction provision in the Health Care Acts until both the Director of the Office of Management and Budget (referred to in this section as “OMB”) and the Chief Actuary of the

Centers for Medicare and Medicaid Services Office of the Actuary (referred to in this section as “CMS OACT”) each certify that they project that all of the projected Federal spending increases and revenue reductions resulting from the Health Care Acts will be offset by projected gross savings from the Health Care Acts.

(3) CALCULATIONS.—For purposes of this section, projected gross savings shall—

(A) include gross reductions in Federal spending and gross increases in revenues made by the Health Care Acts; and

(B) exclude any projected gross savings or other offsets directly resulting from changes to Medicare and Social Security made by the Health Care Acts.

(b) LIMIT ON FUTURE SPENDING.—On September 1 of each year (beginning with 2013), the CMS OACT and the OMB shall each issue an annual report that—

(1) certifies whether all of the projected Federal spending increases and revenue reductions resulting from the Health Care Acts, starting with the next fiscal year and for the following 9 fiscal years, are fully offset by projected gross savings resulting from the Health Care Acts (as calculated under subsection (a)(3)); and

(2) provides detailed estimates of such spending increases, revenue reductions, and gross savings, year by year, program by program and provision by provision.

SA 3445. Mr. BROWNBACK submitted an amendment intended to be proposed to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain provisions, and for other purposes; which was ordered to lie on the table; as follows:

On page 34, between lines 12 and 13, insert the following:

SEC. ____ . EXTENSION AND MODIFICATION OF ADDITIONAL FIRST-YEAR DEPRECIATION FOR 50 PERCENT OF THE BASIS OF CERTAIN QUALIFIED PROPERTY.

(a) EXTENSION.—Paragraph (2) of section 168(k) is amended—

(1) by striking “January 1, 2011” in subparagraph (A)(iv) and inserting “January 1, 2012”, and

(2) by striking “January 1, 2010” each place it appears and inserting “January 1, 2011”.

(b) MODIFICATION TO DEFINITION OF QUALIFIED PROPERTY.—Clause (i) of section 168(k)(2)(A) is amended to read as follows:

“(i)(I) to which this section applies which has a recovery period of 7 years or less, or

“(II) which is computer software (as defined in section 167(f)(1)(B)) for which a deduction is allowable under section 167(a) without regard to this subsection.”.

(c) ELIMINATION OF ELECTION TO ACCELERATE AMT AND RESEARCH CREDITS IN LIEU OF BONUS DEPRECIATION.—Section 168(k) is amended by striking paragraph (4).

(d) CONFORMING AMENDMENTS.—

(1) The heading for subsection (k) of section 168 is amended by striking “JANUARY 1, 2010” and inserting “JANUARY 1, 2011”.

(2) Section 168(k)(2)(B)(i)(II) is amended by striking “has a recovery period of at least 10 years or”.

(3) Section 168(k)(2)(C)(i) is amended by inserting “(i),” after “clauses”.

(4) Section 168(k) is amended by striking paragraph (3).

(5) Section 168(l)(5)(B) is amended by striking “January 1, 2010” and inserting “January 1, 2011”.

(6) Section 168(n)(2)(B)(i)(I) is amended by striking “(determined without regard to paragraph (4))”.

(7) Section 168(n)(2)(C)(ii) is amended by striking “January 1, 2010” and inserting “January 1, 2011”.

(8) Section 1400L(b)(2)(D) is amended by striking “January 1, 2010” and inserting “January 1, 2011”.

(9) Section 1400N(d)(3)(B) is amended by striking “January 1, 2010” and inserting “January 1, 2011”.

(e) EFFECTIVE DATE.—

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

(2) BINDING CONTRACTS.—The amendments made by this section shall not apply to any property with respect to which the taxpayer has entered into a binding written contract before the date of the enactment of this Act.

SA 3446. Mr. TESTER submitted the amendment intended to be proposed by him to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes, which was ordered to lie on the table; as follows:

At the appropriate place in title VI, insert the following:

SEC. 6. AUTHORITY TO EXTEND WATER CONTRACT.

(a) IN GENERAL.—The Secretary of the Interior may extend the contract for water services between the United States and the East Bench Irrigation District, numbered 14-06-600-3593, until the earlier of—

(1) the date that is 2 years after the date on which the contract would have expired if this Act had not been enacted; or

(2) the date on which a new long-term contract is executed by the parties to the contract.

(b) EFFECTIVE DATE.—This section takes effect on December 30, 2009.

SA 3447. Mr. DEMINT submitted an amendment intended to be proposed by him to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. . FISCAL YEARS 2010 AND 2011 EARMARK MORATORIUM.

(a) BILLS AND JOINT RESOLUTIONS.—

(1) POINT OF ORDER.—It shall not be in order to—

(A) consider a bill or joint resolution reported by any committee that includes an earmark, limited tax benefit, or limited tariff benefit; or

(B) a Senate bill or joint resolution not reported by committee that includes an earmark, limited tax benefit, or limited tariff benefit.

(2) RETURN TO THE CALENDAR.—If a point of order is sustained under this subsection, the bill or joint resolution shall be returned to the calendar until compliance with this subsection has been achieved.

(b) CONFERENCE REPORT.—

(1) POINT OF ORDER.—It shall not be in order to vote on the adoption of a report of a committee of conference if the report includes an earmark, limited tax benefit, or limited tariff benefit.

(2) RETURN TO THE CALENDAR.—If a point of order is sustained under this subsection, the conference report shall be returned to the calendar.

(c) FLOOR AMENDMENT.—It shall not be in order to consider an amendment to a bill or joint resolution if the amendment contains an earmark, limited tax benefit, or limited tariff benefit.

(d) AMENDMENT BETWEEN THE HOUSES.—

(1) IN GENERAL.—It shall not be in order to consider an amendment between the Houses if that amendment includes an earmark, limited tax benefit, or limited tariff benefit.

(2) RETURN TO THE CALENDAR.—If a point of order is sustained under this subsection, the amendment between the Houses shall be returned to the calendar until compliance with this subsection has been achieved.

(e) WAIVER.—Any Senator may move to waive any or all points of order under this section by an affirmative vote of two-thirds of the Members, duly chosen and sworn.

(f) DEFINITIONS.—For the purpose of this section—

(1) the term “earmark” means a provision or report language included primarily at the request of a Senator or Member of the House of Representatives 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;

(2) the term “limited tax benefit” means any revenue provision that—

(A) 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

(B) contains eligibility criteria that are not uniform in application with respect to potential beneficiaries of such provision; and

(3) 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.

(g) FISCAL YEARS 2010 AND 2011.—The point of order under this section shall only apply to legislation providing or authorizing discretionary budget authority, credit authority or other spending authority, providing a federal tax deduction, credit, or exclusion, or modifying the Harmonized Tariff Schedule in fiscal years 2010 and 2011.

(h) APPLICATION.—This rule shall not apply to any authorization of appropriations to a Federal entity if such authorization is not specifically targeted to a State, locality or congressional district.

NOTICE OF INTENT TO SUSPEND THE RULES

Mr. DEMINT. Mr. President, I submit the following notice in writing; In accordance with Rule V of the Standing Rules of the Senate, I hereby give notice in writing that it is my intention to move to suspend Rule XXII, Paragraph 2, for the purpose of proposing and considering the following amendment to H.R. 4213, including germaneness requirements:

At the appropriate place, insert the following:

SEC. . FISCAL YEARS 2010 AND 2011 EARMARK MORATORIUM.

(a) BILLS AND JOINT RESOLUTIONS.—

(1) POINT OF ORDER.—It shall not be in order to—

(A) consider a bill or joint resolution reported by any committee that includes an earmark, limited tax benefit, or limited tariff benefit; or

(B) a Senate bill or joint resolution not reported by committee that includes an earmark, limited tax benefit, or limited tariff benefit.

(2) RETURN TO THE CALENDAR.—If a point of order is sustained under this subsection, the

bill or joint resolution shall be returned to the calendar until compliance with this subsection has been achieved.

(b) CONFERENCE REPORT.—

(1) POINT OF ORDER.—It shall not be in order to vote on the adoption of a report of a committee of conference if the report includes an earmark, limited tax benefit, or limited tariff benefit.

(2) RETURN TO THE CALENDAR.—If a point of order is sustained under this subsection, the conference report shall be returned to the calendar.

(c) FLOOR AMENDMENT.—It shall not be in order to consider an amendment to a bill or joint resolution if the amendment contains an earmark, limited tax benefit, or limited tariff benefit.

(d) AMENDMENT BETWEEN THE HOUSES.—

(1) IN GENERAL.—It shall not be in order to consider an amendment between the Houses if that amendment includes an earmark, limited tax benefit, or limited tariff benefit.

(2) RETURN TO THE CALENDAR.—If a point of order is sustained under this subsection, the amendment between the Houses shall be returned to the calendar until compliance with this subsection has been achieved.

(e) WAIVER.—Any Senator may move to waive any or all points of order under this section by an affirmative vote of two-thirds of the Members, duly chosen and sworn.

(f) DEFINITIONS.—For the purpose of this section—

(1) the term “earmark” means a provision or report language included primarily at the request of a Senator or Member of the House of Representatives 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;

(2) the term “limited tax benefit” means any revenue provision that—

(A) 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

(B) contains eligibility criteria that are not uniform in application with respect to potential beneficiaries of such provision; and

(3) 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.

(g) FISCAL YEARS 2010 AND 2011.—The point of order under this section shall only apply to legislation providing or authorizing discretionary budget authority, credit authority or other spending authority, providing a federal tax deduction, credit, or exclusion, or modifying the Harmonized Tariff Schedule in fiscal years 2010 and 2011.

(h) APPLICATION.—This rule shall not apply to any authorization of appropriations to a Federal entity if such authorization is not specifically targeted to a State, locality or congressional district.

ORDERS FOR TUESDAY, MARCH 9, 2010

Mr. KAUFMAN. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 10 a.m. on Tuesday, March 9; that following the prayer and pledge, the Journal of proceedings be approved to date, the morning hour be deemed expired, the time for the two leaders be reserved for their use later in the day,