62 percent, and it is not indexed for inflation. So we know what the exponential growth in that tax will become for small businesses. That is an example. Ten months does not make a policy of certainty with respect to tax relief.

We need to provide continuity of that policy with respect to tax relief, and small business expensing is certainly part of it. We can expand the loan limits under the SBA's programs, and 7(a) and 504 already demonstrated they can work. They did work in the year in which we expanded those programs. It has been demonstrated nationwide and certainly conclusively in my State. So why not move expeditiously to address those issues?

Finally, we can pay for it. We can redirect the stimulus. I think that is the most conservative, effective approach to paying for this legislation because, after all, if we have only spent 30 percent of the appropriated funds under stimulus and only 37 percent overall of the stimulus, we may not even spend \$600 billion at the end of this year; we need to spend it now. That is the point, is spending it now. What are we waiting for?

There is no question that there is a sense of despair across the landscape in looking at the unemployment numbers. We are not creating jobs; we are losing jobs every month. Albeit it has improved in terms of the number of jobs lost, the fact is, we need to create millions and millions of jobs in addition to offsetting the new entrants into the market every month. We have a 9.7percent unemployment rate. That means we have to get to work, and the only way we can do that is helping small businesses, and the only way we can do that is to put these initiatives to work before the Easter recess. Let's not delay and defer. We have time to do it now. It has broad unanimous support in the Small Business Committee. There is no reason we cannot accomplish this goal now.

I appreciate the majority leader's indication and commitment that he will bring a small business package to the floor. I urge the leader and I urge all Members of the Senate to support doing that before the Easter recess because we need to adopt it now, not months from now, because people depend on these jobs. There is uncertainty, and people are looking on their Main Streets in their communities, and what are they seeing is trouble. They are wondering whether the hardware store is going to stay open, or the barbershop. That creates either certainty or uncertainty; that is what creates either despair or hope.

So I hope we would move and that we would move with a sense of urgency with respect to small businesses. If we are depending on them, then we have to get to work now. There is no reason, no rationale, no excuse for not taking action in this Chamber in this Congress that can be signed by the President and that we can move forward on. So we

should strive with every fiber of our beings to help these longtime beacons of our economy, which is going to give hope to all Americans. What they deserve is to see action that will create the kind of certainty, give them the kinds of resources that they deserve, and do it in a fiscally responsible manner

SUBMITTED RESOLUTIONS

SENATE CONCURRENT RESOLUTION 53—RECOGNIZING AND CONGRATULATING THE CITY OF COLORADO SPRINGS, COLORADO, AS THE NEW OFFICIAL SITE OF THE NATIONAL EMERGENCY MEDICAL SERVICES MEMORIAL SERVICE AND THE NATIONAL EMERGENCY MEDICAL SERVICES MEMORIAL

Mr. BENNET (for himself and Mr. UDALL of Colorado) submitted the following concurrent resolution; which was referred to the Committee on the Judiciary:

S. CON. RES. 53

Whereas in 1928, Julian Stanley Wise founded the first volunteer rescue squad in the United States, the Roanoke Life Saving and First Aid Crew, and Virginia subsequently took the lead in honoring the thousands of people nationwide who give their time and energy to community rescue squads;

Whereas in 1993, to further recognize the selfless contributions of emergency medical service (referred to in this preamble as "EMS") personnel nationwide, the Virginia Association of Volunteer Rescue Squads, Inc., and the Julian Stanley Wise Foundation organized the first annual National Emergency Medical Services Memorial Service in Roanoke, Virginia, to honor EMS personnel from across the country who died in the line of duty;

Whereas the National Emergency Medical Services Memorial Service is the annual memorial service to honor all air and ground EMS providers, including first responders, search and rescue personnel, emergency medical technicians, paramedics, nurses, and pilots;

Whereas the annual National Emergency Medical Services Memorial Service captures national attention by annually honoring and remembering EMS personnel who have given their lives in the line of duty:

Whereas the annual National Emergency Medical Services Memorial Service is devoted to the families, colleagues, and loved ones of those EMS personnel;

Whereas the singular devotion of EMS personnel to the safety and welfare of their fellow citizens is worthy of the highest praise;

Whereas the annual National Emergency Medical Services Memorial Service is a fitting reminder of the bravery and sacrifice of EMS personnel nationwide;

Whereas EMS personnel stand ready 24 hours a day, every day, to assist and serve people in the United States with life-saving medical attention and compassionate care;

Whereas the National Emergency Medical Services Memorial Service Board sought and selected a new city to host the annual National Emergency Medical Services Memorial Service;

Whereas the city of Colorado Springs, Colorado, was chosen to host the National

Emergency Medical Services Memorial, the annual National Emergency Medical Services Memorial Service, and the families of our fallen EMS personnel;

Whereas "Flight for Life" in Colorado was founded in 1972 as the first civilian-based helicopter medical evacuation system established in the United States;

Whereas ambulance systems in Colorado provide care and transport to approximately 375,000 residents and visitors each year;

Whereas approximately 60 percent of the licensed ambulance services in Colorado are staffed by volunteers that serve the vast rural and frontier communities of Colorado; and

Whereas the life of every person in the United States will be affected, directly or indirectly, by the uniquely skilled and dedicated efforts of EMS personnel who work bravely and tirelessly to preserve the greatest resource in the United States, the people: Now, therefore, be it

Resolved by the Senate (the House of Representatives concurring), That the Congress recognizes and congratulates the City of Colorado Springs, Colorado, as the new official site of the National Emergency Medical Services Memorial Service and the National Emergency Services Memorial.

SENATE CONCURRENT RESOLUTION 54—RECOGNIZING THE LIFE OF ORLANDO ZAPATA TAMAYO, WHO DIED ON FEBRUARY 23, 2010, IN THE CUSTODY OF THE GOVERNMENT OF CUBA, AND CALLING FOR A CONTINUED FOCUS ON THE PROMOTION OF INTERNATIONALLY RECOGNIZED HUMAN RIGHTS, LISTED IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS, IN CUBA

Mr. NELSON of Florida (for himself, Mr. McCain, Mr. Kerry, Mr. Menendez, Mr. Dodd, and Mr. Lemieux) submitted the following concurrent resolution; which was referred to the Committee on Foreign Relations:

S. Con. Res. 54

Whereas Orlando Zapata Tamayo (referred to in this preamble as "Zapata"), a 42-year-old plumber and bricklayer and a member of the Alternative Republican Movement and the National Civic Resistance Committee, died on February 23, 2010, in the custody of the Government of Cuba after conducting a hunger strike for more than 80 days:

Whereas on February 24, 2010, the Foreign Ministry of Cuba issued a rare statement on the death of Zapata, stating, "Raul Castro laments the death of Cuban prisoner Orlando Zapata Tamayo, who died after conducting a hunger strike.":

Whereas Reina Luisa Tamayo has asserted that her son Orlando Zapata Tamayo was tortured and denied water during his incarceration and has called "on the world to demand the freedom of the other prisoners and brothers unfairly sentenced so that what happened to my boy, my second child, who leaves behind no physical legacy, no child or wife, does not happen again";

Whereas Zapata began a hunger strike on December 9, 2009, to demand respect for his personal safety and to protest his inhumane treatment by the prison authorities in Cuba;

Whereas according to his supporters, Zapata was denied water during stages of his hunger strike at Kilo 8 Prison in Camagüey, was then transferred to Havana's Combinado del Este prison, and was finally admitted to the Hermanos Ameijeiras Hospital on February 23, 2010, in critical condition, where he

was administered fluids intravenously and died hours later;

Whereas on February 25, 2010, Freedom House condemned the Government of Cuba for "the deplorable prison conditions, torture, and lack of medical attention that led to the death of political prisoner Orlando Zapata Tamayo";

Whereas Zapata was arrested in 2003 on charges of contempt for authority, public disorder, and disobedience, and was initially sentenced to 3 years in prison;

Whereas Zapata was later convicted of additional "acts of defiance" while in prison and was resentenced to a total of 36 years;

Whereas in 2003, Zapata and approximately 75 other dissidents and peaceful supporters of the Varela Project were arrested during the "Black Spring" and were sentenced to harsh prison terms:

Whereas more than 25,000 Cubans have signed on to the Varela Project, which seeks a referendum on civil liberties, including freedom of speech, amnesty for political prisoners, support for private business, a new electoral law, and a general election;

Whereas in 2003, Amnesty International designated Zapata as a prisoner of conscience:

Whereas the Government of the United States raised the plight of Zapata during migration talks on February 19, 2010, and urged the Government of Cuba to provide all necessary medical care;

Whereas on February 25, 2010, Secretary of State Hillary Clinton said in response to the death of Zapata, "We send our condolences to his family and we also reiterate our strong objection to the actions of the Cuban government. This is a prisoner of conscience who was imprisoned for years for speaking his mind, for seeking democracy, for standing on the side of values that are universal, who engaged in a hunger strike.";

Whereas following the death of Zapata, the Inter-American Commission on Human Rights reported that at least 50 dissidents were detained or forced to remain in their houses to prevent them from attending the wake and funeral for Zapata:

Whereas the Department of State's 2009 Country Report on Human Rights states that Cuba is a totalitarian state with a government that continues to deny its citizens basic human rights and continues to commit numerous serious human rights abuses:

Whereas Human Rights Watch states, "Cuba remains the one country in Latin America that represses virtually all forms of political dissent. The government continues to enforce political conformity using criminal prosecutions, long- and short-term detention, harassment, denial of employment, and travel restrictions."; and

Whereas in a 2008 annual report, the Inter-American Commission on Human Rights reported that "restrictions on political rights, on freedom of expression, and on the dissemination of ideas, the failure to hold elections, and the absence of an independent judiciary in Cuba combine to create a permanent panorama of breached basic rights for the Cuban citizenry": Now, therefore, be it

Resolved by the Senate (the House of Representatives concurring), That Congress—

- (1) recognizes the life of Orlando Zapata Tamayo, whose death on February 23, 2010, highlights the lack of democracy in Cuba and the injustice of the brutal treatment of more than 200 political prisoners by the Government of Cuba:
- (2) calls for the immediate release of all political prisoners detained in Cuba;
- (3) pays tribute to the courageous citizens of Cuba who are suffering abuses merely for engaging in peaceful efforts to exercise their basic human rights;

- (4) supports freedom of speech and the rights of journalists and bloggers in Cuba to express their views without repression by government authorities and denounces the use of intimidation, harassment, or violence by the Government of Cuba to restrict and suppress freedom of speech, freedom of expression, freedom of assembly, and freedom of the press:
- (5) desires that the people of Cuba be able to enjoy due process and the right to a fair trial; and
- (6) calls on the United States to continue policies that focus on respect for the fundamental tenets of freedom, democracy, and human rights in Cuba and encourage peaceful democratic change consistent with the aspirations of the people of Cuba.

Mr. NELSON of Florida. Mr. President, today I am submitting a concurrent resolution recognizing the life of Orlando Zapata Tamayo, who died on February 23, 2010, in Cuban custody, and calling for a continued focus on the promotion of internationally recognized human rights, listed in the Universal Declaration of Human Rights, in Cuba.

Mr. Zapata was a political prisoner facing 36 years in prison for defying the Cuban regime. Originally arrested during the "Black Spring" of 2003, along with other peaceful supporters of the Varela Project, Zapata was originally sentenced to three years in prison but was later convicted of additional "acts of defiance" and resentenced to a total of 36 years. In 2003, Amnesty International declared Zapata a "prisoner of conscience" in recognition of his extraordinary courage.

Mr. Zapata went on a hunger strike in December 2009 to demand respect for his personal safety and to protest his inhumane treatment by the prison authorities in Cuba. According Zapata's mother, Reina Luisa Tamayo, her son was beaten repeatedly, tortured, and denied water during his incarceration. While in prison, Mr. Zapata courageously demanded basic dignities and resisted the regime's repression. In the end, he was prohibited from receiving medical attention and lost his life in what Freedom House has called Cuba's "deplorable prison conditions."

To Orlando Zapata Tamayo's mother, family and friends, the United States Senate sends our sincere condolences for your loss. To Mr. Zapata's former colleagues and freedom fighters, we stand in solidarity with you in your struggle against the forces of repression and totalitarianism.

While there has been disagreement within this body in the past over the most effective way for the U.S. to help the Cuban people, I think we can all agree that the United States must continue to support policies that focus on respect for the fundamental tenets of freedom, democracy, and human rights in Cuba. This resolution reaffirms those principles. When we talk about the promotion of internationally recognized human rights in Tehran and Pyongyang, we must never forget the political prisoners suffering in the cells of Camagüey and Havana.

According to Human Rights Watch, "Cuba remains the one country in Latin America that represses virtually all forms of political dissent. The government continues to enforce political conformity using criminal prosecutions, long- and short-term detention. harassment, denial of employment, and travel restrictions." A Human Rights Watch report on Cuban prisoners last year documented how critics of the regime who report violations are subjected to extended periods of solitary confinement and beatings, and denied medical treatment, family visits and telephone calls.

This resolution calls for the immediate release of all political prisoners detained in Cuba and the rights of all Cubans to be able to enjoy due process and the right to a fair trial. It also denounces the use of intimidation, harassment, or violence by the regime to restrict and suppress freedom of speech, freedom of expression, freedom of assembly, and freedom of the press. This resolution underscores our support for freedom of speech and the rights of journalists and bloggers in Cuba to express their views without repression by government authorities. These rights are universal, but are all but absent in the Cuba of today.

Orlando Zapata Tamayo's death is a sad reminder of the tragic cost of oppression and a dictatorship that devalues human life. At the same time, it's a reminder that the Cuban people continue to fight for their freedom. Courageous Cubans like Mr. Zapata continue to suffer abuses merely for engaging in peaceful efforts to exercise their basic human rights. We have seen the regime crackdown on other dissidents and political prisoners in the wake of Zapata's death.

Orlando Zapata Tamayo did not die in vain. Freedom-loving people everywhere must hold the Cuban regime responsible for the fate of Orlando Zapata Tamayo and for all the political prisoners and dissidents in custody in Cuba.

AMENDMENTS SUBMITTED AND PROPOSED

SA 3452. Mr. ROCKEFELLER proposed an amendment to the bill H.R. 1586, to impose an additional tax on bonuses received from certain TARP recipients.

SA 3453. Mr. SESSIONS (for himself and Mrs. McCaskill) proposed an amendment to amendment SA 3452 proposed by Mr. Rocke-Feller to the bill H.R. 1586, supra.

SA 3454. Mr. DEMINT (for himself, Mr. McCain, Mr. Coburn, Mr. Grassley, and Mr. Feingold) submitted an amendment intended to be proposed by him to the bill H.R. 1586, supra; which was ordered to lie on the table.

SA 3455. Mr. CRAPO (for himself and Mr. RISCH) submitted an amendment intended to be proposed by him to the bill H.R. 1586, supra; which was ordered to lie on the table.

SA 3456. Mr. LIEBERMAN (for himself, Ms. Collins, Mrs. Feinstein, Mr. Byrd, Mr. Ensign, and Mr. Voinovich) submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. Rockefeller to the bill H.R. 1586, supra.