Mr. Schumer, Mrs. Gillibrand, Ms. Mi-Kulski, Mr. Cardin, and Mr. Levin) submitted the following resolution; which was considered and agreed to:

S. RES. 455

Whereas Harriet Ross Tubman was born into slavery as Araminta Ross in Dorchester County, Maryland, in or around 1820;

Whereas in 1849, Ms. Tubman bravely escaped to freedom, traveling alone for approximately 90 miles to Pennsylvania;

Whereas, after escaping slavery, Ms. Tubman participated in the Underground Railroad, a network of routes, people, and houses that helped slaves escape to freedom;

Whereas Ms. Tubman became a "conductor" on the Underground Railroad, courageously leading approximately 19 expeditions to help more than 300 slaves to freedom;

Whereas Ms. Tubman served as a spy, nurse, scout, and cook during the Civil War;

Whereas during her service in the Civil War, Ms. Tubman became the first woman in the United States to plan and lead a military expedition, which resulted in successfully freeing more than 700 slaves;

Whereas after the Civil War, Ms. Tubman continued to fight for justice and equality, including equal rights for African-Americans and women;

Whereas Ms. Tubman died on March 10, 1913, in Auburn, New York; and

Whereas the heroic life of Ms. Tubman continues to serve as an inspiration to the people of the United States: Now, therefore, be it.

Resolved, That the Senate-

- (1) honors the life and courageous heroism of Harriet Tubman:
- (2) recognizes the great contributions made by Harriet Tubman throughout her lifelong service and commitment to liberty, justice, and equality for all; and
- (3) encourages the people of the United States to remember the courageous life of Harriet Tubman, a true hero.

### $\begin{array}{c} {\rm AMENDMENTS} \ {\rm SUBMITTED} \ {\rm AND} \\ {\rm PROPOSED} \end{array}$

SA 3514. Mr. FEINGOLD submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKE-FELLER to the bill H.R. 1586, to impose an additional tax on bonuses received from certain TARP recipients; which was ordered to lie on the table.

SA 3515. Mr. NELSON of Nebraska (for himself and Ms. SNOWE) submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKEFELLER to the bill H.R. 1586, supra; which was ordered to lie on the table.

SA 3516. Mr. INOUYE submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKEFELLER to the bill H.R. 1586, supra; which was ordered to lie on the table.

SA 3517. Mr. PRYOR submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKEFELLER to the bill H.R. 1586, supra; which was ordered to lie on the table.

SA 3518. Ms. CANTWELL submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. Rocke-feller to the bill H.R. 1586, supra; which was ordered to lie on the table.

SA 3519. Ms. MURKOWSKI submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKE-FELLER to the bill H.R. 1586, supra; which was ordered to lie on the table.

SA 3520. Ms. MURKOWSKI submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKE-

FELLER to the bill H.R. 1586, supra; which was ordered to lie on the table.

SA 3521. Mr. DEMINT submitted an amendment intended to be proposed by him to the bill H.R. 2847, making appropriations for the Departments of Commerce and Justice, and Science, and Related Agencies for the fiscal year ending September 30, 2010, and for other purposes; which was ordered to lie on the table

SA 3522. Ms. CANTWELL submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKE-FELLER to the bill H.R. 1586, to impose an additional tax on bonuses received from certain TARP recipients; which was ordered to lie on the table.

SA 3523. Ms. CANTWELL submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKE-FELLER to the bill H.R. 1586, supra; which was ordered to lie on the table.

#### TEXT OF AMENDMENTS

SA 3514. Mr. FEINGOLD submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKEFELLER to the bill H.R. 1586, to impose an additional tax on bonuses received from certain TARP recipients; which was ordered to lie on the table; as follows:

At the end of title II, add the following:

#### SEC. 219. INCLUSION OF HIGH-PERFORMANCE GREEN BUILDINGS AS AIRPORT DE-VELOPMENT.

Section 47102(3), as amended by section 208(j) of this Act, is further amended by adding at the end the following:

"(N) modernization, renovation, and repairs of a building to meet one or more of the criteria for being a high-performance green building set forth in section 401(13) of the Energy Independence and Security Act of 2007 (42 U.S.C. 17061(13))."

SA 3515. Mr. NELSON of Nebraska (for himself and Ms. Snowe) submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKEFELLER to the bill H.R. 1586, to impose an additional tax on bonuses received from certain TARP recipients; which was ordered to lie on the table; as follows:

On page 24, between lines 18 and 19, insert the following:

(c) QUALIFICATIONS BASED SELECTION.—Section 40117, as amended by subsection (a), is amended by adding at the end the following:

"(0) QUALIFICATIONS BASED SELECTION.—
"(1) IN GENERAL.—Any contract or subcontract, described in paragraph (2) that is
funded in whole or in part from the proceeds
from passenger facility charges imposed
under this section, shall be awarded in the
same manner as a contract for architectural
and engineering services is awarded under
chapter 11 of title 40, United States Code, or
an equivalent qualifications-based requirement prescribed for or by the eligible agen-

"(2) CONTRACT OR SUBCONTRACT DE-SCRIBED.—A contract or subcontract described in this subsection is a contract or subcontract for program management, construction management, planning studies, feasibility studies, architectural services, preliminary engineering, design, engineering, surveying, mapping, and related services."

SA 3516. Mr. INOUYE submitted an amendment intended to be proposed to

amendment SA 3452 proposed by Mr. ROCKEFELLER to the bill H.R. 1586, to impose an additional tax on bonuses received from certain TARP recipients; which was ordered to lie on the table; as follows:

On page 302, between lines 3 and 4, insert the following:

# SEC. —. MODIFICATION OF THE APPLICATION OF THE TONNAGE TAX ON VESSELS OPERATING IN THE DUAL UNITED STATES DOMESTIC AND FOREIGN TRADES.

- (a) IN GENERAL.—Subsection (f) of section 1355 of the Internal Revenue Code of 1986 (relating to definitions and special rules) is amended to read as follows:
- "(f) EFFECT OF OPERATING A QUALIFYING VESSEL IN THE DUAL UNITED STATES DOMES-TIC AND FOREIGN TRADES.—For purposes of this subchapter—
- "(1) an electing corporation shall be treated as continuing to use a qualifying vessel in the United States foreign trade during any period of use in the United States domestic trade, and
- "(2) gross income from such United States domestic trade shall not be excluded under section 1357(a), but shall not be taken into account for purposes of section 1353(b)(1)(B) or for purposes of section 1356 in connection with the application of section 1357 or 1358."
- (b) REGULATORY AUTHORITY FOR ALLOCATION OF CREDITS, INCOME, AND DEDUCTIONS.—Section 1358 of the Internal Revenue Code of 1986 (relating to allocation of credits, income, and deductions) is amended—
- (1) by striking "in accordance with this subsection" in subsection (c) and inserting "to the extent provided in such regulations as may be prescribed by the Secretary", and
- (2) by adding at the end the following new subsection:
- "(d) REGULATIONS.—The Secretary shall prescribe regulations consistent with the provisions of this subchapter for the purpose of allocating gross income, deductions, and credits between or among qualifying shipping activities and other activities of a taxpayer."
- (c) Conforming Amendments.—
- (1) Section 1355(a)(4) of the Internal Revenue Code of 1986 is amended by striking "exclusively".
- (2) Section 1355(b)(1)(B) of such Code is amended by striking "as a qualifying vessel" and inserting "in the transportation of goods or passengers".
- (d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 3517. Mr. PRYOR submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKEFELLER to the bill H.R. 1586, to impose an additional tax on bonuses received from certain TARP recipients; which was ordered to lie on the table; as follows:

On page 128, strike lines 11 through 15 and insert the following:

(1) by striking "benefit." and inserting "benefit, with the maximum allowable local cost share capped at 20 percent.".

SA 3518. Ms. CANTWELL submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKEFELLER to the bill H.R. 1586, to impose an additional tax on bonuses received from certain TARP recipients; which was ordered to lie on the table; as follows:

#### At the end of title VII, add the following: SEC. 723. PLAN FOR FLYING SCIENTIFIC INSTRU-MENTS ON COMMERCIAL FLIGHTS.

(a) PLAN DEVELOPMENT.—Not later than 270 days after the date of the enactment of this Act, the Secretary of Transportation and the Secretary of Commerce, in consultation with interested representatives of the aviation industry and other relevant agencies, shall develop a plan and process to allow Federal agencies to fly scientific instruments on commercial flights with willing commercial aviation industry partners, for the purpose of taking measurements to improve weather forecasting.

(b) REPORT TO CONGRESS.—The Secretary of Transportation and the Secretary of Commerce shall provide a copy of the plan to the Committee on Commerce, Science, and Transportation of the Senate and the Committee on Transportation and Infrastructure and the Committee on Science and Technology of the House of Representatives.

SA 3519. Ms. MURKOWSKI submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKEFELLER to the bill H.R. 1586, to impose an additional tax on bonuses received from certain TARP recipients; which was ordered to lie on the table; as follows:

On page 266, line 2, strike the end quote and final period at the end and insert the following:

"(j) Trainee Positions.—Subject to subsection (b), grant amounts received under this subchapter by airports located in Alaska may be used for trainee positions in the same manner as such positions are authorized for Federal-aid highway projects under section 230.111 of title 23, Code of Federal Regulations (or successor regulations)."

SA 3520. Ms. MURKOWSKI submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKEFELLER to the bill H.R. 1586, to impose an additional tax on bonuses received from certain TARP recipients; which was ordered to lie on the table; as follows:

On page 458, after line 23, add the following:

- (d) FLIGHT SERVICE STATIONS.—
- (1) ESTABLISHMENT OF MONITORING SYSTEM.—Not later than 60 days after the date of the enactment of this Act, the Administrator of the Federal Aviation Administration shall develop and implement a monitoring system for flight service specialist staffing and training under service contracts for flight service stations.
- (2) COMPONENTS.—At a minimum, the monitoring system developed under paragraph (1) shall include mechanisms to monitor—
- (A) flight specialist staffing plans for individual facilities;
- (B) actual staffing levels for individual facilities;
- (C) the initial and recurrent certification and training of flight service specialists on the safety, operational, and technological aspects of flight services, including any certification and training necessary to meet user demand; and
- (D) system outages, excessive hold times, dropped calls, poor quality briefings, and any other safety or customer service issues under a contract for flight service station services.
- (3) REPORT TO CONGRESS.—Not later than 90 days after the date of the enactment of this Act, the Administrator shall submit a report to the Committee on Commerce, Science, and Transportation of the Senate and the

Committee on Transportation and Infrastructure of the House of Representatives that includes—

- (A) a description of monitoring system;
- (B) if the Administrator determines that contractual changes or corrective actions are required for the Federal Aviation Administration to ensure that the vendor under a contract for flight service station services provides safe and high quality service to consumers, a description of the changes or actions required; and
- (C) a description of the contingency plans of the Administrator and the protections that the Administrator will have in place to provide uninterrupted flight service station services in the event of—
- (i) material non-performance of the contract:
- (ii) a vendor's default, bankruptcy, or acquisition by another entity; or
- (iii) any other event that could jeopardize the uninterrupted provision of flight service station services
- (4) ALASKA FLIGHT SERVICE STATIONS.—Not later than 180 days after the date of the enactment of this Act, the Administrator, in conjunction with flight service station personnel, shall develop, implement, and submit to Congress a plan for the future of flight service stations in Alaska that includes—
- (A) the establishment of a formal training and hiring program for flight service specialists: and
- (B) a schedule for necessary inspection, upgrades, and modernization of stations and equipment.

SA 3521. Mr. DEMINT submitted an amendment intended to be proposed by him to the bill H.R. 2847, making appropriations for the Department of Commerce and Justice, and Science, and Related Agencies for the fiscal year ending September 30, 2010, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, 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.

SA 3522. Ms. CANTWELL submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. ROCKEFELLER to the bill H.R. 1586, to impose an additional tax on bonuses received from certain TARP recipients; which was ordered to lie on the table; as follows:

On page 302, between lines 3 and 4, insert the following:  $\ensuremath{^{\circ}}$ 

### SEC. —. REPEAL OF QUALIFIED SHIPPING INVESTMENT WITHDRAWAL RULES.

- (a) IN GENERAL.—Section 955 of the Internal Revenue Code of 1986 is hereby repealed.
  - (b) Conforming Amendments.—
- (1) Section 951(a)(1)(A) of the Internal Revenue Code of 1986 is amended by adding "and" at the end of clause (i) and by striking clause (iii).
- (2) Section 951(a)(1)(A)(ii) of such Code 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) of such Code 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 of such Code is amended by striking the item relating to section 955.

  (c) EFFECTIVE DATE.—The amendments
- (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) of such Code
- (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 3523. Ms. CANTWELL submitted an amendment intended to be proposed to amendment SA 3452 proposed by Mr. Rockefeller to the bill H.R. 1586, to impose an additional tax on bonuses received from certain TARP recipients; which was ordered to lie on the table; as follows:

## At the end of title VIII, add the following: SEC. \_\_\_\_\_. ROLLOVER OF AMOUNTS RECEIVED IN AIRLINE CARRIER BANKRUPTCY.

- (a) GENERAL RULES.—
- (1) ROLLOVER OF AIRLINE AMOUNT.-If a qualified airline employee receives any airline payment amount and transfers any portion of such amount to a traditional IRA within 180 days of receipt of such amount (or, if later, within 180 days of the date of the enactment of this Act), then such amount (to the extent so transferred) shall be treated as a rollover contribution described in section 402(c) of the Internal Revenue Code of 1986. A qualified airline emplovee making such a transfer may exclude from gross income the amount transferred. in the taxable year in which the airline payment amount was paid to the qualified airline employee by the commercial passenger airline carrier.
- (2) TRANSFER OF AMOUNTS ATTRIBUTABLE TO AIRLINE PAYMENT AMOUNT FOLLOWING ROLL-OVER TO ROTH IRA.—A qualified airline employee who made a rollover of an airline payment amount to a Roth IRA pursuant to section 125 of the Worker, Retiree, and Employer Recovery Act of 2008, may transfer to a traditional IRA all or any part of the Roth IRA attributable to such rollover, and the transfer to the traditional IRA will be deemed to have been made at the time of the rollover to the Roth IRA, if such transfer is made within 180 days of the date of the enactment of this Act. A qualified airline employee making such a transfer may exclude from gross income the airline payment amount previously rolled over to the Roth IRA, to the extent an amount attributable to the previous rollover was transferred to a traditional IRA, in the taxable year in which the airline payment amount was paid to the qualified airline employee by the commercial passenger airline carrier.
- (3) EXTENSION OF TIME TO FILE CLAIM FOR REFUND.—A qualified airline employee who excludes an amount from gross income in a prior taxable year under paragraph (1) or (2) may reflect such exclusion in a claim for refund filed within the period of limitation under section 6511(a) (or, if later, April 15, 2011).
- (b) TREATMENT OF AIRLINE PAYMENT AMOUNTS AND TRANSFERS FOR EMPLOYMENT TAXES.—For purposes of chapter 21 of the Internal Revenue Code of 1986 and section 209 of the Social Security Act, an airline payment amount shall not fail to be treated as a payment of wages by the commercial passenger airline carrier to the qualified airline employee in the taxable year of payment because such amount is excluded from the qualified airline employee's gross income under subsection (a).

- (c) DEFINITIONS AND SPECIAL RULES.—For purposes of this section—
  - (1) AIRLINE PAYMENT AMOUNT.—
- (A) IN GENERAL.—The term "airline payment amount" means any payment of any money or other property which is payable by a commercial passenger airline carrier to a qualified airline employee—
- (i) under the approval of an order of a Federal bankruptcy court in a case filed after September 11, 2001, and before January 1, 2007, and
- (ii) in respect of the qualified airline employee's interest in a bankruptcy claim against the carrier, any note of the carrier (or amount paid in lieu of a note being issued), or any other fixed obligation of the carrier to pay a lump sum amount.

The amount of such payment shall be determined without regard to any requirement to deduct and withhold tax from such payment under sections 3102(a) and 3402(a).

- (B) EXCEPTION.—An airline payment amount shall not include any amount payable on the basis of the carrier's future earnings or profits.
- (2) QUALIFIED AIRLINE EMPLOYEE.—The term "qualified airline employee" means an employee or former employee of a commercial passenger airline carrier who was a participant in a defined benefit plan maintained by the carrier which—
- (A) is a plan described in section 401(a) of the Internal Revenue Code of 1986 which includes a trust exempt from tax under section 501(a) of such Code, and
- (B) was terminated or became subject to the restrictions contained in paragraphs (2) and (3) of section 402(b) of the Pension Protection Act of 2006.
- (3) TRADITIONAL IRA.—The term "traditional IRA" means an individual retirement plan (as defined in section 7701(a)(37) of the Internal Revenue Code of 1986) which is not a Roth IRA.
- (4) ROTH IRA.—The term "Roth IRA" has the meaning given such term by section 408A(b) of such Code.
- (d) SURVIVING SPOUSE.—If a qualified airline employee died after receiving an airline payment amount, or if an airline payment amount was paid to the surviving spouse of a qualified airline employee in respect of the qualified airline employee, the surviving spouse of the qualified airline employee may take all actions permitted under section 125 of the Worker, Retiree and Employer Recovery Act of 2008, or under this section, to the same extent that the qualified airline employee could have done had the qualified airline employee survived.
- (e) EFFECTIVE DATE.—This section shall apply to transfers made after the date of the enactment of this Act with respect to airline payment amounts paid before, on, or after such date.

### 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. 2847, the Hiring Incentives to Restore Employment Act, including germaneness requirements:

At the end of the bill, insert the following:

SEC. \_\_\_\_\_. FISCAL YEARS 2010 AND 2011 EARMARK MORATORIUM.

(a) BILLS AND JOINT RESOLUTIONS.—