''(II) the limitation under paragraph (1) (as modified by subclause (I)) shall be the net income tax (as defined in paragraph (1)) reduced by the credit allowed under subsection (a) for the taxable year (other than the applicable low-income housing credits), and

''(iii) the excess credit for such taxable year shall, solely for purposes of determining the amount of such excess credit which may be carried back to a preceding taxable year, be increased by the amount of business credit carryforwards which are carried to such taxable year, to which this subparagraph applies, and which are not allowed for such taxable year by reason of the limitation under paragraph (1) (as modified by clause (ii)).

''(B) INCREASE IN LIMITATION FOR TAXABLE YEARS TO WHICH EXCESS APPLICABLE LOW-INCOME HOUSING CREDITS ARE CARRIED BACK.—

''(i) IN GENERAL.—Solely for purposes of determining the portion of any excess credit described in subparagraph (A)(iii) for which credit will be allowed under subsection (a)(3) for any preceding taxable year, except as provided in clause (ii), the limitation under paragraph (1) for such preceding taxable year shall be determined under rules similar to the rules described in subparagraph (A).

''(ii) ORDERING RULE.—If the excess credit described in subparagraph (A)(iii) includes business credit carryforwards from preceding taxable years, such excess credit shall be treated as allowed for any preceding taxable year on a first-in first-out basis.

''(C) APPLICABLE LOW-INCOME HOUSING CREDITS.—For purposes of this subpart, the term 'applicable low-income housing credits' means the credit determined under section 42—

''(i) to the extent attributable to buildings placed in service after the date of the enactment of this subparagraph, and

''(ii) in the case of any other buildings, for taxable years beginning in 2008, 2009, and 2010 (and to business credit carryforwards with respect to such buildings carried to such taxable years) to the extent provided in subparagraph (D).

''(D) PREVIOUSLY PLACED IN SERVICE BUILDINGS.—

''(i) IN GENERAL.—Subparagraph (C)(ii) shall apply to such credits for such a taxable year only—

''(I) if the taxpayer has entered into a binding commitment to invest equity not later than the applicable date, with respect to an investment in a future project (which is binding on the taxpayer and all successors in interest) which specifies the dollar amount of such investment, and

''(II) to the extent such credits do not exceed the dollar amount of such proposed investment.

''(ii) APPLICABLE DATE.—For purposes of this subparagraph, the applicable date is—

''(I) in the case of taxable years beginning in 2008 and 2009, September 15, 2010, or

''(II) in the case of a taxable year beginning in 2010, the due date (including extensions of time) for filing the taxpayer's return for such taxable year.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2007, and to carrybacks of credits from such taxable years.

By Mrs. BOXER (for herself and Mrs. HAGAN):

S. 3144. A bill to amend the Richard B. Russell National School Lunch Act to improve the health and well-being of school children, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

Mrs. BOXER. Mr. President, as we prepare to reauthorize the Child Nutrition Act, it is critical that we address the need to invest in commonsense ways to improve the health and well being of our nation's most precious resource—our children.

Childhood obesity threatens the healthy future of one-third of American children. Every year we spend $150 billion to treat obesity-related conditions, and that cost is growing. Obesity rates tripled in the past 30 years, a trend that means, for the first time in our history, American children may face a shorter expected lifespan than their parents.

Right now, the U.S. Department of Agriculture, USDA, spends more than $10 billion a year on school meal programs, but only a small fraction of that funding goes to fruits and vegetables.

A recent report by the Institute of Medicine entitled School Meals: Building Blocks for Healthy Children, found that increasing the amount and variety of vegetables and fruits in schools is one of the best ways to make school meals healthier, and recommends that schools increase their offering of fruits and vegetables to help keep kids healthy.

That is why I am introducing the Healthy Food in Schools Act, which would improve school nutrition by providing more fresh fruits and vegetables in school breakfasts and lunches starting in elementary school, when children are developing healthy eating habits.

A recent study was conducted by Dr. Wendy Slusser, director of UCLA's Fit for Health Program, and Harvinder Sareen, Director of Clinical Programs at WellPoint, a health benefits company that found children's consumption of fruit and vegetables increases dramatically when produce is made available in school meals. The data also shows that increasing availability of fruits and vegetables exposes children to new foods, which can affect their eating habits for a lifetime.

The Healthy Food in Schools Act instructs USDA to put in place a plan to promote the use of salad bars in schools and provide $10 million for fiscal years 2011 and 2012 to help schools purchase salad bars and fruit and vegetable bars for their cafeterias.

The Healthy Food in Schools Act also includes $100 million for overall cafeteria infrastructure improvements. Many cafeterias around the country are looking to move away from processed food and toward kitchens that can cook healthier meals from scratch, but they lack the funds to implement such a plan.

The American Recovery and Reinvestment Act passed last year included $100 million in grants for cafeteria equipment, but the Department of Education received more than $650 million in requests for infrastructure improvements. This bill will help meet the needs of the many school districts that want to improve the meals they serve their students.

This bill also provides competitive matching grants and technical assistance for schools to improve access to local foods. The bill directs $10 million a year for 5 years toward these farm-to-school programs.

Farm-to-school programs are a proven, commonsense way to help improve the health of children while supporting local farmers and bolstering local economies. While many schools would like to incorporate fresh local food into their meals, schools often lack the startup funding and technical expertise to overcome barriers to making this change. These limited federal grants will give school districts and small- and medium-sized farms the help they need to develop new farm-to-school programs.

With more than 31 million children participating in the National School Lunch Program and more than 11 million participating in the National School Breakfast Program, good nutrition at school is more important than ever. That is why I urge my colleagues to join me in support of including this commonsense bill in the upcoming reauthorization of the Child Nutrition Act.

The Healthy Food in Schools Act will help ensure that our nation's children are not just eating, but also learning to eat healthy. The rise in the rates of children who are overweight or obese are a result of poor diets, a lack of physical activity, and insufficient nutrition education. A healthy school environment can help correct these problems and put our Nation's youth and our Nation on the path to a healthier and more sustainable future.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 461—EXPRESSING THE SENSE OF THE SENATE THAT CONGRESS SHOULD REJECT ANY PROPOSAL FOR THE CREATION OF A SYSTEM OF GLOBAL TAXATION AND REGULATION

Mr. VITTER submitted the following resolution; which was referred to the Committee on Finance:

S. RES. 461

Whereas many proposals are pending in Congress—

(1) to increase taxes;

(2) to regulate businesses; and

(3) to continue runaway government spending;

Whereas taxpayer funding has already financed major, on-going bailouts of the financial sector;

Whereas the proposed cap-and-trade system would result in trillions of dollars in new taxes and job-killing regulations;

Whereas a number of nongovernmental organizations are proposing that a cap and trade regulatory system be adopted on a global scale;

Whereas the International Monetary Fund was tasked by the G-20 with preparing ''a report for our next meeting with regard to the range of options countries have adopted or

are considering as to how the financial sector could make a fair and substantial contribution toward paying for any burdens associated with government interventions to repair the banking system.'';

Whereas the options expected to be included in the International Monetary Fund report being prepared for the next meeting of the G-20 would essentially describe proposals to finance bailouts of the financial sector on a global scale;

Whereas the Climate Conference held during December 1 through December 18, 2009, in Copenhagen, Denmark considered a number of international taxation and regulatory proposals that will—

(1) punish businesses; and

(2) promote proposals not based in sound science;

Whereas new international taxation and regulatory proposals would be an affront to the sovereignty of the United States;

Whereas the best manner by which to overcome the economic downturn in the United States includes taking measures that would—

(1) lower tax rates;

(2) reduce government spending; and

(3) impose fewer onerous and unnecessary regulations on job creation; and

Whereas the worst manner by which to overcome the economic downturn in the United States includes taking measures that would—

(1) increase tax rates; and

(2) expand government intervention, including intervention on a global scale: Now, therefore, be it

Resolved, That it is the sense of the Senate that Congress should reject any proposal for the creation of—

(1) an international system of government bailouts for the financial sector;

(2) a global cap-and-trade system or other climate regulations that would—

(A) punish businesses in the United States; and

(B) limit the competitiveness of the United States; and

(3) a global tax system that would violate the sovereignty of the United States.

SENATE RESOLUTION 462—RECOGNIZING THURSDAY, APRIL 22, 2010, AS ''TAKE OUR DAUGHTERS AND SONS TO WORK DAY''

Mr. BURR (for himself and Ms. LANDRIEU) submitted the following resolution; which was considered and agreed to:

S. RES. 462

Whereas the Take Our Daughters To Work Day program in New York City was created as a response to research that showed that by the 8th grade many girls were dropping out of school, had low self-esteem, and lacked confidence;

Whereas, in 2003, the name of the program was changed to ''Take Our Daughters and Sons To Work Day'' so that boys who face many of the same challenges as girls could also be involved in the program;

Whereas the mission of the program, ''Take Our Daughters and Sons To Work Foundation develops innovative strategies that empower girls and boys to overcome societal barriers to reach their full potential'', now fully reflects the addition of boys;

Whereas the Take Our Daughters and Sons To Work Foundation, a non-profit organization, has grown to become one of the largest public awareness campaigns, with over 33,000,000 participants annually in over 3,000,000 organizations and workplaces in every State;

Whereas, in 2007, the Take Our Daughters To Work program was transitioned to Elizabeth City, North Carolina, became known as the Take Our Daughters and Sons To Work Foundation, and received national recognition for the dedication of the Foundation to our future generations;

Whereas every year mayors, governors, and other private and public officials sign proclamations and lend their support to Take Our Daughters and Sons To Work;

Whereas the fame of the program has spread overseas with requests and inquiries being made from around the world on how to operate the program; and

Whereas Take Our Daughters and Sons To Work is intended to continue helping millions of girls and boys on an annual basis through experienced activities and events to examine their opportunities and strive to reach their fullest potential: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes Thursday, April 22, 2010, as ''Take Our Daughters and Sons To Work Day'';

(2) recognizes the goals of introducing our daughters and sons to the workplace; and

(3) commends all the participants in Take Our Daughters and Sons To Work for their ongoing contributions to education, and for the vital role the participants play in promoting and ensuring a brighter, stronger future for the United States.

AMENDMENTS SUBMITTED AND PROPOSED

SA 3550. Mrs. MCCASKILL submitted an amendment intended to be proposed by her 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 3551. Mr. LEMIEUX (for himself, Mr. WICKER, Mr. SESSIONS, Mr. SHELBY, Mr. HATCH, Mr. BENNETT, and Mr. COCHRAN) 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 3552. Mr. REID (for Mr. NELSON of Florida) proposed an amendment to the concurrent resolution S. Con. Res. 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.

TEXT OF AMENDMENTS

SA 3550. Mrs. MCCASKILL submitted an amendment intended to be proposed by her 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 the amendment add the following:

On page 147, between lines 4 and 5, insert the following:

(g) STANDARDS.—

(1) IN GENERAL.—Within 90 days after the date on which the Comptroller General submits the report required by subsection (d) to the Congressional committees, the Secretary of Transportation and the Secretary of Health and Human Services jointly shall determine whether Federal standards for part 135 certificate holders and indirect carriers providing helicopter or fixed wing air ambulance services should be promulgated to address aviation safety or health safety matters in air ambulance operations and shall submit a joint report to the Senate Committee on Commerce, Science, and Transportation and the House of Representatives Committee on Transportation and Infrastructure on their determination.

(2) DETERMINATION FACTORS.—In making the determination required by paragraph (1), the Secretaries—

(A) shall take into account—

(i) issues identified by the Comptroller General in the report required by subsection (d); and

(ii) any other issues deemed necessary or appropriate for consideration by the Secretaries related to the provision of air ambulance services;

(B) shall consult with representatives of the air ambulance service industry and other appropriate stakeholders;

(C) shall consult with the Comptroller General, particularly with respect to areas in which data is insufficient to provide necessary information to the Congress and the Secretaries with respect to air ambulance service issues;

(D) may provide assistance to the Government Accountability Office as necessary for additional analysis to supplement the study and arrange for necessary data collection and analysis, directly or through appropriate competitively awarded contracts; and

(E) may require air ambulance service providers and users to report such data as may be necessary and appropriate to enable the Secretaries to carry out their responsibilities under this subsection.

(3) REPORT CONTENTS.—In the report required by paragraph (1), the Secretaries shall—

(A) explain in detail the rationale for the determination, including—

(i) if the Secretaries determine that such standards are unnecessary, inappropriate, or contrary to public policy, an explanation of the legal and public policy basis for that determination; or

(ii) if the Secretaries determine that such standards should be promulgated, a finding with respect to whether the standards should be promulgated by the Federal government or State governments in light of the policies implemented by the Aviation Deregulation Act of 1978 (as those policies are currently reflected in subtitle VII of title 49, United States Code) and an explanation of the legal and public policy basis for that finding; and

(B) provide a description of non-aviation related health safety matters related to air ambulance service operations that are subject to State regulation under traditional State regulatory authority.

(4) APPLICATION WITH STATE AND LOCAL LAWS.—Nothing in this subsection, or in the standards established under subsection (a), shall preclude any State or local government from licensing air ambulance service providers, or from promulgating or enforcing air ambulance service requirements, subject to applicable Federal law.

SA 3551. Mr. LEMIEUX (for himself, Mr. WICKER, Mr. SESSIONS, Mr. SHELBY, Mr. HATCH, Mr. BENNETT, and Mr. COCHRAN) 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: