

As we should not undermine the long-term prospects of our economy for the sake of a short-term problem, the legislation is fully offset to ensure that over the next 10 years it will not increase the deficit.

Briefly, the legislation provides firms a tax credit of 15 percent of the increase in their eligible payroll in 2010, and 10 percent in 2011. Eligible payroll includes that portion of a firm's wages subject to Social Security taxes. For 2010 those are wages of \$106,800 or less. Thus, pay hikes for very highly salaried workers would not be eligible for the tax credit.

The jobs tax credit is designed to avoid seasonal employment spikes by calculating it on a quarter over-year-ago-quarter basis. For example, wages for the first quarter of 2010 are compared with wages for the first quarter of 2009; wages for the third quarter of 2010 are compared with wages for the third quarter of 2009. To limit possible gaming of the credit the last quarter of 2010 would be measured against the last quarter of 2008, rather than 2009.

Only increased wages for employees here in the U.S. would be eligible for the credit.

President Obama was handed the worst economy since the Great Depression. While he has taken significant steps to turn the economy around, employment continues to be a problem.

The official unemployment rate is a tragically high 10 percent. But even that high level understates the true employment picture, for if one adds in the millions of people working part-time who want full-time employment, and the millions more who are discouraged and have given up looking for work, the rate is 17.3 percent, one of the highest levels since 1994.

We must take steps to help businesses put people back to work and this bill will do that.

No tax credit can be perfectly targeted. Any tax incentive we provide firms will provide some businesses with a windfall for behaving in ways they would have anyway, but a recent report by the Congressional Budget Office on various policy options to spur employment found that a tax break similar to this proposal would be among the most efficient and effective policies we could enact. The CBO report estimated a similar jobs tax credit would boost Gross Domestic Product by as much as \$1.30 for every dollar spent, and would increase employment by as much as 18 net full-time equivalent jobs for every million dollars invested through the credit. In laying out the jobs tax credit proposal on which this measure is based, the Economic Policy Institute projected an increase of more than 5 million jobs over the next 2 years.

As I noted earlier, it is essential that we not aggravate the long-term problems facing our economy, and for that reason my legislation includes provisions that will offset the estimated cost of the jobs tax credit, which the

Economic Policy Institute estimates to be \$27 billion. Specifically, the proposal includes provisions originally proposed by the Senator from Michigan, Mr. LEVIN, in S. 506, the Stop Tax Haven Abuse Act.

Under the leadership of Senator LEVIN, the Homeland Security Committee's Permanent Subcommittee on Investigations found that offshore tax evasion costs the taxpayers of this country an estimated one hundred billion dollars every year. Because of this abuse, ordinary taxpayers are bearing more than their fair share of the cost of their government, and our children and grandchildren will be paying an even bigger bill for the increased deficits and debt that result from this practice.

The legislation Senator LEVIN developed as a result of his Subcommittee's work would go a long way to shutting down this abuse, and I am pleased to include it in a measure to help firms put people back to work.

The economic pain caused by the current recession is real. More than fifteen million people are considered officially unemployed today, and if we include those who want to work more hours and those who have given up looking for work, that number rises to over 26 million. As we know, losing one's job means more than losing income. It is one of the most traumatic events we can experience, and can be devastating for the millions of families that have been affected.

We must take action to address this employment crisis. As the Senate begins to debate possible responses, a jobs tax credit should be at the top of the proposals we consider. While the precise terms of such a credit can be debated, the need for it is clear.

I urge my colleagues to support this approach.

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

S. 2956. A bill to authorize the Pechanga Band of Luiseno Mission Indians Water Rights Settlement, and for other purposes; to the Committee on Indian Affairs.

Mrs. BOXER. Mr. President, I am pleased to introduce the Pechanga Band of Luiseno Mission Indians Water Rights Settlement Act. This legislation will implement a settlement concerning the water rights of the Pechanga Band of Luiseno Mission Indians, who have been engaged for several decades in a struggle for recognition and protection of their federally reserved groundwater rights.

Since 1951, the Pechanga have been involved in litigation initiated by the U.S. concerning water rights in the Santa Margarita watershed. The Pechanga's interest has been in protecting their groundwater supplies, which are shared with municipal developments in the San Diego region. Beginning in 2006, the Pechanga worked with local water districts to negotiate a cooperative solution and put an end to their dispute.

The Pechanga Settlement Agreement is a comprehensive agreement negotiated among the Pechanga, the U.S. on their behalf, and several California water districts, including the Rancho California Water District and Eastern Municipal Water District. The settlement recognizes the Pechanga's tribal water right to 4994 acre-feet of water per year and outlines a series of measures to guarantee this amount. It is a win-win solution that protects the rights of the Pechanga while ensuring that other communities in Southern California will also have sufficient water supplies.

I am pleased to be joined by Senator FEINSTEIN in introducing this legislation. We have worked with our colleagues in the House, including Representatives BONO MACK, GRIJALVA, RICHARDSON, CALVERT, BACA, and ISSA, to craft this legislation. Our bill not only provides the Pechanga with long-overdue assurances of their water rights, but also exemplifies all the good that can be accomplished when parties put aside their differences and come to the table to negotiate a reasonable solution.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 397—RELATIVE TO THE DEATH OF CHARLES McCURDY ("MAC") MATTHIAS, JR., FORMER UNITED STATES SENATOR FOR THE STATE OF MARYLAND

Mr. REID (for himself, Mr. McCONNELL, Ms. MIKULSKI, Mr. CARDIN, Mr. AKAKA, Mr. ALEXANDER, Mr. BARRASSO, Mr. BAUCUS, Mr. BAYH, Mr. BEGICH, Mr. BENNET, Mr. BENNETT, Mr. BINGAMAN, Mr. BOND, Mrs. BOXER, Mr. BROWN, Mr. BROWNBACK, Mr. BUNNING, Mr. BURR, Mr. BURRIS, Mr. BYRD, Ms. CANTWELL, Mr. CARPER, Mr. CASEY, Mr. CHAMBLISS, Mr. COBURN, Mr. COCHRAN, Ms. COLLINS, Mr. CONRAD, Mr. CORKER, Mr. CORNYN, Mr. CRAPO, Mr. DEMINT, Mr. DODD, Mr. DORGAN, Mr. DURBIN, Mr. ENSIGN, Mr. ENZI, Mr. FEINGOLD, Mrs. FEINSTEIN, Mr. FRANKEN, Mrs. GILLIBRAND, Mr. GRAHAM, Mr. GRASSLEY, Mr. GREGG, Mrs. HAGAN, Mr. HARKIN, Mr. HATCH, Mrs. HUTCHISON, Mr. INHOFE, Mr. INOUE, Mr. ISAKSON, Mr. JOHANNES, Mr. JOHNSON, Mr. KAUFMAN, Mr. KERRY, Mr. KIRK, Ms. KLOBUCHAR, Mr. KOHL, Mr. KYL, Ms. LANDRIEU, Mr. LAUTENBERG, Mr. LEAHY, Mr. LEMIEUX, Mr. LEVIN, Mr. LIEBERMAN, Mrs. LINCOLN, Mr. LUGAR, Mr. MCCAIN, Mrs. MCCASKILL, Mr. MENENDEZ, Mr. MERKLEY, Ms. MURKOWSKI, Mrs. MURRAY, Mr. NELSON of Nebraska, Mr. NELSON of Florida, Mr. PRYOR, Mr. REED, Mr. RISCH, Mr. ROBERTS, Mr. ROCKEFELLER, Mr. SANDERS, Mr. SCHUMER, Mr. SESSIONS, Mrs. SHAHEEN, Mr. SHELBY, Ms. SNOWE, Mr. SPECTER, Ms. STABENOW, Mr. TESTER, Mr. THUNE, Mr. UDALL of Colorado, Mr. UDALL of New Mexico, Mr. VITTER, Mr. VOINOVICH, Mr. WARNER, Mr. WEBB, Mr.

WHITEHOUSE, Mr. WICKER, and Mr. WYDEN) submitted the following resolution; which was considered and agreed to:

S. RES. 397

Whereas Mac Mathias served in the United States Navy during World War II from 1942–1946 and was a captain in the Naval Reserve;

Whereas Mac Mathias served the state of Maryland as an assistant attorney general, a city attorney, a member of the Maryland House of Delegates, and as a member of the United States House of Representatives;

Whereas Mac Mathias was called the “conscience of the Senate” by Majority Leader Mike Mansfield;

Whereas Mac Mathias served the Senate as Chairman of the Committee on Rules and Administration in the Ninety-seventh through Ninety-ninth Congresses and co-chairman of the Joint Committee on Printing in the Ninety-seventh and Ninety-ninth Congresses; and

Whereas Mac Mathias served the people of Maryland with distinction for 18 years in the United States Senate; Now therefore be it

Resolved, That the Senate has heard with profound sorrow and deep regret the announcement of the death of the Honorable Charles McC. Mathias, Jr., former member of the United States Senate.

Resolved, That the Secretary of the Senate communicate these resolutions to the House of Representatives and transmit an enrolled copy thereof to the family of the deceased.

Resolved, That when the Senate adjourns today, it stand adjourned as a further mark of respect to the memory of the Honorable Charles McC. Mathias, Jr.

SENATE RESOLUTION 398—TO AUTHORIZE REPRESENTATION BY THE SENATE LEGAL COUNSEL IN THE CASE OF SCHONBERG, ET AL. V. SANDERS, ET AL.

Mr. REID submitted the following resolution; which was considered and agreed to:

S. RES. 398

Whereas, in the case of *Schonberg, et al. v. Sanders, et al.*, Case No. 5:09–CV–534, pending in the United States District Court for the Middle District of Florida, plaintiffs have named as defendants five Senators; and

Whereas, pursuant to sections 703(a) and 704(a)(1) of the Ethics in Government Act of 1978, 2 U.S.C. §§ 1A288b(a) and 288c(a)(1), the Senate may direct its counsel to defend Members of the Senate in civil actions relating to their official responsibilities: Now therefore, be it

Resolved, That the Senate Legal Counsel is authorized to represent Senators Lieberman, Lincoln, McConnell, McCain, and Sanders in the case of *Schonberg, et al. v. Sanders, et al.*

SENATE RESOLUTION 399—HONORING THE HEROIC ACTIONS OF COURT SECURITY OFFICER STANLEY COOPER, DEPUTY UNITED STATES MARSHAL RICHARD J. “JOE” GARDNER, THE LAW ENFORCEMENT OFFICERS OF THE UNITED STATES MARSHALS SERVICE AND LAS VEGAS METROPOLITAN POLICE DEPARTMENT, AND THE COURT SECURITY OFFICERS IN RESPONDING TO THE ARMED ASSAULT AT THE LLOYD D. GEORGE FEDERAL COURTHOUSE ON JANUARY 4, 2010

Mr. ENSIGN (for himself and Mr. REID) submitted the following resolution; which was considered and agreed to:

S. RES. 399

Whereas on January 4, 2010, during an assault at the entrance of the Lloyd D. George Federal Courthouse in Las Vegas, Nevada, Court Security Officer Stanley Cooper was fatally wounded and died heroically in the line of duty while protecting the employees, occupants, and visitors of the courthouse;

Whereas Deputy United States Marshal Richard J. “Joe” Gardner was wounded in the line of duty while protecting the employees, occupants, and visitors of the courthouse;

Whereas the Court Security Officers and members of the United States Marshals Service and the Las Vegas Metropolitan Police Department acted swiftly and bravely to subdue the gunman and minimize risk and injury to the public; and

Whereas the heroic actions of Court Security Officer Stanley Cooper, Deputy United States Marshal Richard J. “Joe” Gardner, and the law enforcement officers who responded to the attack prevented additional harm to innocent bystanders: Now, therefore, be it

Resolved, That the Senate—

(1) commends the brave actions and quick thinking exhibited by Court Security Officer Stanley Cooper during the assault at the entrance of the Lloyd D. George Federal Courthouse on January 4, 2010;

(2) offers its deepest condolences to the family and friends of Court Security Officer Stanley Cooper, who valiantly gave his life in the line of duty;

(3) commends Deputy United States Marshal Richard J. “Joe” Gardner for his actions and bravery in responding to the assault;

(4) wishes Deputy United States Marshal Richard J. “Joe” Gardner a speedy recovery from the wounds he sustained in the line of duty; and

(5) applauds the Court Security Officers and members of the United States Marshals Service and Las Vegas Metropolitan Police Department for their brave and courageous actions in responding to the assault at the Lloyd D. George Federal Courthouse.

SENATE CONCURRENT RESOLUTION 49—EXPRESSING THE SENSE OF CONGRESS THAT A COMMEMORATIVE POSTAGE STAMP SHOULD BE ISSUED TO HONOR THE LIFE OF ELIJAH PARISH LOVEJOY

Mr. BURRIS (for himself and Mr. DURBIN) submitted the following concurrent resolution; which was referred to the Committee on Homeland Security and Governmental Affairs:

S. CON. RES. 49

Whereas Elijah Parish Lovejoy was an advocate for the abolition of slavery and, as editor of the *St. Louis Observer*, wrote a series of editorials in which he strongly condemned the practice of slavery and supported efforts toward emancipation;

Whereas after being forced to move his printing press across the Mississippi River to Alton, Illinois, Lovejoy became the Stated Clerk of the Presbytery in 1837 and the first pastor of the present-day College Avenue Presbyterian Church;

Whereas on the night of November 7, 1837, Lovejoy was killed by a pro-slavery mob while he attempted to defend his press, a machine that came to serve as a symbol for the abolition of slavery;

Whereas the murder of Lovejoy resulted in a great strengthening of abolitionist sentiment and is recognized as one of the key events that led to the Civil War;

Whereas Lovejoy gave his life in defense of freedom and equality, two traits that define America;

Whereas the Elijah P. Lovejoy Memorial asks that a postage stamp be issued to honor the life of Elijah Parish Lovejoy and to commemorate the 175th anniversary of his death: Now, therefore, be it

Resolved by the Senate (the House of Representatives concurring), That it is the sense of Congress that—

(1) the United States Postal Service should issue a postage stamp honoring the life of Elijah Parish Lovejoy and commemorating the 175th anniversary of his death; and

(2) the Citizens’ Stamp Advisory Committee should recommend to the Postmaster General that such a stamp be issued.

AMENDMENTS SUBMITTED AND PROPOSED

SA 3308. Mr. SESSIONS (for himself, Mrs. MCCASKILL, Mr. KYL, and Mr. GREGG) proposed an amendment to amendment SA 3299 proposed by Mr. BAUCUS (for Mr. REID) to the joint resolution H.J. Res. 45, increasing the statutory limit on the public debt.

SA 3309. Mr. BROWNBACK (for himself, Mr. CHAMBLISS, Mr. ENSIGN, and Mr. VITTER) submitted an amendment intended to be proposed to amendment SA 3299 proposed by Mr. BAUCUS (for Mr. REID) to the joint resolution H.J. Res. 45, supra.

TEXT OF AMENDMENTS

SA 3308. Mr. SESSIONS (for himself, Mrs. MCCASKILL, Mr. KYL, and Mr. GREGG) proposed an amendment to amendment SA 3299 proposed by Mr. BAUCUS (for Mr. REID) to the joint resolution H.J. Res. 45, increasing the statutory limit on the public debt; as follows:

At the appropriate place, insert the following:

SEC. 401. DISCRETIONARY SPENDING LIMITS.

(a) IN GENERAL.—Title III of the Congressional Budget Act of 1974 is amended by inserting at the end the following:

“DISCRETIONARY SPENDING LIMITS

“SEC. 316. (a) DISCRETIONARY SPENDING LIMITS.—It shall not be in order in the House of Representatives or the Senate to consider any bill, joint resolution, amendment, or conference report that includes any provision that would cause the discretionary spending limits as set forth in this section to be exceeded.