(Mr. LEAHY) was added as a cosponsor of S. 2896, a bill to recruit, support, and prepare principals to improve student academic achievement at high-need schools.

S. 3156

At the request of Mr. BROWNBACK, the name of the Senator from North Carolina (Mr. BURR) was added as a cosponsor of S. 3156, a bill to develop a strategy for assisting stateless children from North Korea, and for other purposes.

S. 3184

At the request of Mrs. BOXER, the names of the Senator from Arkansas (Mrs. LINCOLN) and the Senator from Colorado (Mr. UDALL) were added as cosponsors of S. 3184, a bill to provide United States assistance for the purpose of eradicating severe forms of trafficking in children in eligible countries through the implementation of Child Protection Compacts, and for other purposes.

S. 3231

At the request of Mr. GRASSLEY, the name of the Senator from North Dakota (Mr. DORGAN) was added as a cosponsor of S. 3231, a bill to amend the Internal Revenue Code of 1986 to extend certain tax incentives for alcohol used as fuel and to amend the Harmonized Tariff Schedule of the United States to extend additional duties on ethanol.

S. 3447

At the request of Mr. AKAKA, the names of the Senator from Hawaii (Mr. INOUYE), the Senator from Vermont (Mr. SANDERS), and the Senator from Colorado (Mr. BENNET) were added as cosponsors of S. 3447, a bill to amend title 38, United States Code, to improve educational assistance for veterans who served in the Armed Forces after September 11, 2001, and for other purposes.

S. 3657

At the request of Mr. WYDEN, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 3657, a bill to establish as a standing order of the Senate that a Senator publicly disclose a notice of intent to objecting to any measure or matter.

S. 3671

At the request of Mr. ROCKEFELLER, the names of the Senator from Iowa (Mr. HARKIN) and the Senator from Washington (Mrs. MURRAY) were added as cosponsors of S. 3671, a bill to improve compliance with mine and occupational safety and health law, empower workers to raise safety concerns, prevent future mine and other workplace tragedies, establish rights of families of victims of workplace accidents, and for other purposes.

S. 3703

At the request of Mrs. MURRAY, the names of the Senator from Minnesota (Ms. KLOBUCHAR) and the Senator from Minnesota (Mr. FRANKEN) were added as cosponsors of S. 3703, a bill to expand the research, prevention, and awareness activities of the Centers for Disease Control and Prevention and the National Institutes of Health with respect to pulmonary fibrosis, and for other purposes.

S. 3737

At the request of Mr. ENZI, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 3737, a bill to amend the Public Health Service Act and title XVIII of the Social Security Act to make the provision of technical services for medical imaging examinations and radiation therapy treatments safer, more accurate, and less costly.

S. 3739

At the request of Mr. CASEY, the names of the Senator from Maryland (Mr. CARDIN) and the Senator from California (Mrs. FEINSTEIN) were added as cosponsors of S. 3739, a bill to amend the Safe and Drug-Free Schools and Communities Act to include bullying and harassment prevention programs.

S. 3772

At the request of Mr. REID, the names of the Senator from Vermont (Mr. LEAHY), the Senator from Hawaii (Mr. AKAKA), the Senator from New Jersey (Mr. LAUTENBERG), the Senator from Illinois (Mr. BURRIS), the Senator from Illinois (Mr. DURBIN), the Senator from Michigan (Mr. LEVIN), the Senator from Oregon (Mr. MERKLEY), the Senator from Minnesota (Mr. FRANKEN), the Senator from New York (Mr. SCHUMER), the Senator from Pennsylvania (Mr. CASEY), the Senator from Oregon (Mr. WYDEN), the Senator from Rhode Island (Mr. REED) and the Senator from Pennsylvania (Mr. SPECTER) were added as cosponsors of S. 3772, a bill to amend the Fair Labor Standards Act of 1938 to provide more effective remedies to victims of discrimination in the payment of wages on the basis of sex, and for other purposes.

S. 3773

At the request of Mr. MCCONNELL, the name of the Senator from South Dakota (Mr. THUNE) was added as a cosponsor of S. 3773, a bill to permanently extend the 2001 and 2003 tax relief provisions and to provide permanent AMT relief and estate tax relief, and for other purposes.

At the request of Ms. MURKOWSKI, her name was added as a cosponsor of S. 3773, supra.

S. 3774

At the request of Mr. CORNYN, the names of the Senator from Missouri (Mr. BOND) and the Senator from Illinois (Mr. DURBIN) were added as cosponsors of S. 3774, a bill to extend the deadline for Social Services Block Grant expenditures of supplemental funds appropriated following disasters occurring in 2008.

S. CON. RES. 71

At the request of Mr. FEINGOLD, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of S. Con. Res. 71, a concurrent resolution recognizing the United States national interest in helping to prevent and mitigate acts of genocide and other mass atrocities against civilians, and supporting and encouraging efforts to develop a whole of government approach to prevent and mitigate such acts.

S. RES. 603

At the request of Mr. SPECTER, the name of the Senator from Kansas (Mr. ROBERTS) was added as a cosponsor of S. Res. 603, a resolution commemorating the 50th anniversary of the National Council for International Visitors, and designating February 16, 2011, as ''Citizen Diplomacy Day''.

S. RES. 609

At the request of Mr. CARDIN, the names of the Senator from New York (Mr. SCHUMER), the Senator from New York (Mrs. GILLIBRAND), the Senator from New Jersey (Mr. MENENDEZ) and the Senator from Illinois (Mr. BURRIS) were added as cosponsors of S. Res. 609, a resolution congratulating the National Urban League on its 100th year of service to the United States.

S. RES. 618

At the request of Mrs. LINCOLN, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. Res. 618, a resolution designating October 2010 as ''National Work and Family Month''.

AMENDMENT NO. 4594

At the request of Mr. REID, the name of the Senator from New York (Mr. SCHUMER) was added as a cosponsor of amendment No. 4594 proposed to H.R. 5297, an act to create the Small Business Lending Fund Program to direct the Secretary of the Treasury to make capital investments in eligible institutions in order to increase the availability of credit for small businesses, to amend the Internal Revenue Code of 1986 to provide tax incentives for small business job creation, and for other purposes.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. KERRY (for himself, Mr. BROWN of Ohio, Mrs. MURRAY, Mr. FRANKEN, Mr. AKAKA, Mr. SCHUMER, Mr. LEAHY, Mrs. GILLIBRAND, and Mr. MENENDEZ):

S. 3786. A bill to amend the Internal Revenue Code of 1986 to permit the Secretary of the Treasury to issue prospective guidance clarifying the employment status of individuals for purposes of employment taxes and to prevent retroactive assessments with respect to such clarifications; to the Committee on Finance.

Mr. KERRY. Mr. President, today I am introducing the Fair Playing Field Act of 2010 to provide a fairer playing field to America's businesses and workers. It will ensure workers are afforded protections already in the law, such as workers' compensation, Social Security, Medicare, payment of overtime, unemployment compensation, and the minimum wage. It will also ensure help

employers who play by the rules are not forced to compete against those businesses that don't. This legislation is identical to legislation being introduced in the House of Representatives by Representative MCDERMOTT. Senators MURRAY, GILLIBRAND, SHERROD BROWN, FRANKEN, AKAKA, SCHUMER, and LEAHY are cosponsors.

Under current law, employers are required to take certain actions on behalf of their employees including withholding income taxes, paying Social Security and Medicare taxes, paying for unemployment insurance, and providing a safe and nondiscriminatory workplace. Employers are not required to undertake these obligations for independent contractors. Too often, workers are misclassified by businesses looking to avoid paying taxes. These businesses receive an unfair advantage over businesses that play by the rules.

The Internal Revenue Service, IRS, currently uses a common law test to determine whether a worker is an employee or independent contractor. Unfortunately, a loophole exists which allows a business to escape liability for misclassifying employees as independent contractors. Furthermore, there is statutory prohibition on the IRS providing guidance through regulation on employee classification.

Federal and State revenue is lost when businesses misclassify their workers as independent contractors. A study estimated that, between 1996 and 2004, $34.7 billion of Federal tax revenues went uncollected due to the misclassification of workers and the tax loopholes that allow it. Recently, GAO and Treasury Inspector General reports have cited misclassification as posing significant concerns for workers, their employers, and government revenue.

Section 530 of the Revenue Act of 1978 generally allows taxpayers to treat a worker as not being an employee for employment tax purposes, regardless of the worker's actual status under the common law test, unless the taxpayer has no reasonable basis for such treatment or fails to meet certain requirements. Section 530 is commonly referred to as a ''safe harbor.'' This provision was initially enacted in 1978 for a year to give Congress time to resolve these complex issues. In 1982, the safe harbor was made permanent. In addition, section 530 prevents the IRS from requiring an employer afforded a safe harbor to reclassify a worker prospectively.

The Fair Playing Field Act of 2010 ends the moratorium on IRS guidance addressing the worker classification issue. The legislation requires the Secretary of Treasury to issue prospective guidance clarifying the employment status of individuals for Federal employment tax purposes. The effective date for the provision of authority to issue guidance is the date of enactment.

Under the Fair Playing Field Act of 2010, the section 530 safe harbor will continue to be available to employers with respect to the treatment of an individual for Federal employment tax purposes until the individual has a reclassification date. An individual's ''reclassification date'' is the earlier of the following two dates: the first day of the first calendar quarter beginning more than 180 days after the date of an ''employee classification determination'' with respect to such individual; or the effective date of the ''first application final regulation'' issued by the Secretary of the Treasury with respect to such individual. An ''employee classification determination'' with respect to an individual is a determination by the Secretary of the Treasury, in connection with an audit of the taxpayer that begins after the date that is one year after the date of enactment, that a class of individuals holding positions with the taxpayer that are substantially similar to the position held by the individual are employees.

I urge my colleagues to cosponsor the Fair Playing Field Act of 2010 which will provide valuable protections to workers who are erroneously misclassified and help combat the underground economy.

By Mr. WYDEN (for himself and Mr. CRAPO):

S. 3788. A bill to amend the Internal Revenue Code of 1986 to temporarily increase the investment tax credit for geothermal energy property; to the Committee on Finance.

Mr. WYDEN. Mr. President, I am pleased to join with my colleague from Idaho, Senator MIKE CRAPO, in introducing the Geothermal Energy Investment Act of 2010. This legislation will amend an already existing investment tax credit for geothermal energy authorized under Sec. 48 of the tax code. The bill would provide geothermal energy with the same 30 percent investment tax credit that is now available to solar energy and fuel cell technologies in Sec. 48 and extend this 30 percent tax credit for geothermal through December 31, 2016, as it is for these other technologies. Without this legislation, new geothermal energy projects would be allowed only a 10 percent investment tax credit under Section 48. This legislation will create a more level playing field among clean, renewable energy technologies and support substantial growth in utility scale geothermal power, distributed on-site power generation, and heating for buildings and commercial processes.

Geothermal energy facilities provide a continuous supply of renewable energy with very few environmental impacts. Although the United States has more geothermal capacity than any other country, this potential has been barely tapped. This shortfall is partly due to the high initial cost and risk involved in locating and developing geothermal resources. Extending the 30 percent tax credit through 2016 will help give geothermal developers the assurance they need to make the long lead-time investments in exploration and development necessary to make expansion of geothermal energy a reality.

This legislation is identical to a bipartisan companion bill, H.R. 5612, that Representative EARL BLUMENAUER from Oregon has introduced in the House.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 3788

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Geothermal Energy Investment Act of 2010''.

SEC. 2. TEMPORARY INCREASE IN INVESTMENT TAX CREDIT FOR GEOTHERMAL ENERGY PROPERTY.

(a) IN GENERAL.—Subclause (II) of section 48(a)(2)(A)(i) of the Internal Revenue Code of 1986 is amended by striking ''paragraph (3)(A)(i)'' and inserting ''clause (i) or (iii) of paragraph (3)(A)''.

(b) EFFECTIVE DATE.—The amendment 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).

By Mr. COBURN (for himself, Mr. BURR, Mr. ENSIGN, Mr. THUNE, and Mr. ISAKSON):

S. 3790. A bill to amend title 5, United States Code to provide that persons having seriously delinquent tax debts shall be ineligible for Federal employment; read the first time.

Mr. COBURN. Mr. President, today I have introduced two separate bills, S. 3790 and S. 3791, intended to hold members of Congress and other Federal employees to the same tax rules Washington imposes on the rest of America.

In 2009, the Internal Revenue Service, IRS, found nearly 100,000 civilian Federal employees were delinquent on their Federal income taxes, owing over $1 billion in unpaid Federal income taxes. When considering retirees and military, more than 282,000 Federal employees owed $3.3 billion in taxes.

These bills are not intended to single out the majority of Federal employees who work hard and pay their taxes, but members of Congress and Federal employees have a clear obligation to pay their Federal income taxes. Legislators and government employees should not be exempt from the laws they write and enforce. The very nature of Federal employment and the concept inherent to ''public service'' demands those being paid by taxpayers contribute their fair share of taxes. They should lead by example.

Tax delinquency rate among congressional employees exceeds the rate of all returns filed nationwide. Taxpayers are fed up with those in Washington living under a different set of rules than the

rest of America. At a time when Congress may allow taxes to increase on some or even all Americans, Congress should not expect other Americans to pay more taxes when they are not even paying the taxes they owe under the rates they set themselves.

The bills I am introducing are fair to Federal employees and other taxpayers. Both bills carefully reach only those paid by the taxpayers who have willfully neglected to pay their incomes taxes.

The legislation excludes elected officials or Federal employees who made oversights in their personal taxes but willfully agree to pay them, or if they are challenging the delinquency in court or through the IRS. Instead, it targets those who willfully neglect or avoid the pay their taxes.

Specifically, it excludes Federal employees from termination and Members of Congress from repercussions if the individual is currently paying the taxes, interest, and penalties owed to IRS under an installment plan; the individual and the IRS have worked out a compromise on the amount of taxes, interest and penalties owed and the compromise amount agreed upon is being repaid to IRS; the individual has not exhausted his or her right to due process under the law; or the individual filed a joint return and successfully contends he or she should not be fully liable for the taxes, interest, and/or penalties owed because of something the other party to the return did or did not do.

The first bill requires all Federal employees to be current on their Federal income taxes or be fired from their jobs.

The second bill requires Members of Congress to report any outstanding tax liability. If the Member possesses a tax liability, this bill would require the appropriate congressional committee to launch an ethics investigation and the Member's salary would be reduced in accordance with the amount he or she owes.

These bills require no more of members of Congress or Federal employees than is required of other Americans.

It should be a priority of this Congress to pass these solutions as a way to guarantee equal treatment under the law. This is especially important at this time when our national debt exceeds $13.5 trillion since this legislation is estimated to reduce the Federal deficit by at least $3 billion.

I hope my colleagues on both sides of the aisle will support these bills to demonstrate their commitment to requiring Congress to live under the same rules it imposes on the rest of the country. It is time for every member of Congress to pay their taxes rather than simply spending the taxes of others.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 622—TO STOP SECRET SPENDING

Mr. COBURN (for himself and Mrs. MCCASKILL) submitted the following resolution; which was referred to the Committee on Rules and Administration:

S. RES. 622

Resolved,

SECTION 1. SHORT TITLE.

This resolution may be cited as the ''Stop Secret Spending Resolution''.

SEC. 2. STOPPING SECRET SPENDING.

(a) NOTICE REQUIREMENT.—In the Senate, legislation that has been subject to a hotline notification may not pass by unanimous consent unless the hotline notification has been posted on the public website of the Senate for at least 3 calendar days as provided in subsection (b).

(b) POSTING ON SENATE WEBPAGE.—At the same time as a hotline notification occurs with respect to any legislation, the Majority Leader shall post in a prominent place on the public webpage of the Senate a notice that the legislation has been hotlined and the legislation's number, title, link to full text, and sponsor and the estimated cost to implement and the number of new programs created by the legislation.

(c) LEGISLATIVE CALENDAR.—

(1) IN GENERAL.—The Secretary of the Senate shall establish for both the Senate Calendar of Business and the Senate Executive Calendar a separate section entitled ''Notice of Intent To Pass by Unanimous Consent''.

(2) CONTENT.—The section required by paragraph (1) shall—

(A) include any legislation posted as required by subsection (b) and the date the hotline notification occurred; and

(B) be updated as appropriate.

(3) REMOVAL.—Items included on the calendar under this subsection shall be removed from the calendar once passed by the Senate.

(d) EXCEPTIONS.—This section shall not apply—

(1) if a quorum of the Senate is present at the time the unanimous consent is propounded to pass the bill;

(2) to any legislation relating to an imminent or ongoing emergency, as jointly agreed to by the Majority and Minority Leaders; and

(3) to legislation dealing solely with post office namings.

(e) SUSPENSION.—The Presiding Officer shall not entertain any request to suspend this section by unanimous consent.

(f) DEFINITIONS.—In this section—

(1) the term ''hotline notification'' means when the Majority Leader in consultation with the Minority Leader, provides notice of intent to pass legislation by unanimous consent by contacting each Senate office with a message on a special alert line (commonly referred to as the hotline) that provides information on what bill or bills the Majority Leader is seeking to pass through unanimous consent; and

(2) the term ''legislation'' means a bill or joint resolution.

Mr. COBURN. Mr. President, there has been much debate over the past year regarding ''secret holds'' stalling the consideration of presidential appointments or slowing expedited passage of legislation by the Senate. Lost in this discussion has been an issue that should be a far greater concern for taxpayers—''secret spending.''

This body routinely attempts to pass hundreds of bills costing tens of billions of dollars or more in secret without debate, votes, or amendments. It does so using an unofficial process not found in Senate rule books known as the ''hotline.''

The U.S. Senate is often referred to as ''the world's greatest deliberative body.'' This is because Senate rules grant each of the Senate's 100 members rights that cannot be overridden by a simple majority, including the right to require debate before a bill is considered or passed.

Yet, the Senate practice known as the ''hotline'' often prevents and precludes debate. In fact, Senators often do not even read the bills being passed using the hotline.

The term ''hotline'' or practice of ''hotlining'' bills does not appear in the Senate's official rules, but this procedure is utilized nearly every day the Senate is in session. A hotline is an informal term for an alert sent to members of the Senate giving notice of a proposed agreement to allow a bill or resolution to be approved by the Senate without debate or amendment. A measure that is ''hotlined'' is recorded in the CONGRESSIONAL RECORD as a being agreed to by unanimous consent, UC.

Hotlines occur at the discretion of the Majority Leader in consultation with the Minority Leader. The leader's office contacts each Senate office with a message on a special alert line called the ''hotline,'' which provides information on what bill or bills the leader is seeking to pass through unanimous consent. Hotline notices are only given to Senate offices.

If there is an objection to the bill being ''hotlined,'' a senator is asked to call the leader's office and give notice of intent to object to the bill being passed by unanimous consent whenever such a request may occur. The process of notifying the leader's office of an objection to ''hotline'' is informally referred to as a ''hold.'' In practice, instead of requiring explicit unanimous consent to pass a bill, the ''hotline'' process only requires a lack of dissent.

In many instances, bills are hotlined for which no text, description, or budget estimates have been made publicly available. In some Senate offices, the ''hotline,'' or request for unanimous consent to pass a measure, may never even reach senators, and the decision to allow a bill to be approved without debate is determined by staff, who do not even read the bill.

When a bill is ''hotlined,'' the public is not informed and neither is the media. Only the offices of senators are alerted. It is therefore a form of ''secret spending.'' Much like a ''hold'' can be kept from the public, so can the ''hotlining'' of bills, which can cost billions of dollars.

The vast majority of legislation approved by the Senate is done so via the ''hotline'' under the guise of unanimous consent. According to the Congressional Research Service, CRS, ''in