

(2) CONFORMING AMENDMENT RELATING TO GENERATION-SKIPPING TRANSFERS.—The amendment made by subsection (b)(2) shall apply to generation-skipping transfers after December 31, 2010.

**SEC. 304. APPLICATION OF EGTRRA SUNSET TO THIS TITLE.**

Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall apply to the amendments made by this title.

**MORNING BUSINESS**

Mr. DURBIN. I ask unanimous consent that the Senate proceed to a period of morning business, with Senators permitted to speak for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

**REMEMBERING RANDY SMITH**

Mr. McCONNELL. Madam President, I rise today to draw attention to the life and legacy of a good friend of mine, who sadly lost his battle with cancer. Randy Smith, the longtime executive director of the London-Laurel County Chamber of Commerce, died on November 19, 2010, at the age of 52 years old. For almost 17 years, Randy led the chamber and the entire community toward a stronger, fast-growing future. More than promoting the local businesses in the area, Randy dedicated his professional life to advancing the untapped potential and unique splendor of his community. He had the skills, personality, and intelligence to accomplish nearly everything he undertook—from creating some of the best civic events and festivals in the Commonwealth, to building a stronger chamber membership at a time when many small businesses are struggling.

There is no doubt that Randy's good humor will be deeply missed by all who knew him. But let there also be no doubt that Randy's record of accomplishment and legacy in Laurel County will never fade. The tenacity with which he fought his cancer for more than a year displayed the same trademark character that I have seen in him during our friendship of over a decade. No matter the issue, Randy Smith could be counted on to handle the challenge with the utmost integrity.

It is with a saddened heart that I ask my colleagues to join me in remembering the life and accomplishments of one of the Commonwealth's true unsung heroes. I would further ask that my colleagues join me in expressing our deepest sympathies to his wife Kim and their children Logan, Cameron, and Brianna. I would also like to share my sympathies with Randy's parents, Earl and Rosie Smith, as well as his brothers and sister, Phil and Eddie Smith and Sharon Benge.

The Sentinel Echo recently published a story remembering the life of Randy Smith and I ask unanimous consent that the text of that article be printed in the RECORD.

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

[From the Sentinel Echo, Dec. 3, 2010]

**RANDY SMITH LOSES BATTLE WITH CANCER**

(By Nita Johnson/Staff Writer)

LAUREL COUNTY, Ky.—Long-time London-Laurel County Chamber of Commerce Executive Director Randy Smith lost his battle with cancer Friday morning, leaving a legacy of dedication to his community.

Ironically, Smith died the day of the 2010 Christmas on Main events—a celebration he was instrumental in starting in 1994, the first year he was named the Chamber's executive director.

According to his brother Phil, Smith died just after noon on Friday. He had been undergoing treatment for cancer at M.D. Anderson Cancer Center at the University of Texas in Houston since Nov. 2.

"There was a medical team there waiting for him to undergo radiation three days after we got here," Phil Smith said. "The treatments were to be completed Nov. 18 and Randy did OK. He was getting around on a walker, went outside and was doing well."

But on Nov. 17, things took a turn for the worse.

"Randy had a lung biopsy on Nov. 17 and it was very challenging to him physically," Phil added. "We were going to come home on Nov. 18, with our reservations to fly out at 2:20 p.m. Randy was ready to roll but around lunchtime he started having some shortness of breath. By that afternoon he was in ICU (Intensive Care Unit) and diagnosed with aspiration pneumonia. He was really struggling. He spent two weeks and a day in ICU but his cancer was advanced and with the pneumonia and becoming septic while in ICU, it was more than his body could handle."

Randy Smith's wife, Kim, children, parents, two brothers and their families were with him on Friday. Most of them had been there since Thanksgiving.

Randy Smith began having health complications in the spring of 2009. In August 2009 he was diagnosed with lung cancer and later on, with bone cancer. But his fighting spirit prevailed throughout his illness—a trait that Phil Smith said enabled his brother to fight the disease as long as he did.

"Randy was a battler with his condition. He's always been competitive and up for a challenge," Phil said. "I guess he saw the finish line God offered more rewarding than the finish line here."

His competitiveness is what many attribute to Smith's success with the Chamber of Commerce, said Holbert Hodges, who was president of the Chamber when Smith became a board member.

"I asked Randy to become a director and that's how he became involved with the Chamber, as a board member/director," Hodges said. "He was the heart and soul of the Chamber. He did a lot of things for this community and for people, a lot that he didn't want people to know about. He was dedicated, a hard worker, a good family man. When help was needed, Randy was always the first in line. He had all the traits necessary to represent the Chamber and was the steady force behind its success."

Hodges said hearing of Smith's passing caused many memories to surface.

"I'm just sitting here having memories of Randy," Hodges said from his office on Friday afternoon. "We worked together through many good and bad times and he was the steady force. His energy level amazed me. He's going to be missed."

Hodges said Smith was the driving force behind the annual Christmas on Main celebration.

"We wanted it to be more than just a parade and we came up with the idea to set up bleachers in front of the courthouse for cho-

rus and choirs and to involve the schools and churches," Hodges said. "We wanted it so kids and grandparents and parents and aunts and uncles could come out. It was very successful."

Under Smith's leadership, the Chamber of Commerce sponsored many other events. The annual Red, White and Boom Independence Day celebration was instituted under Smith's helm at the Chamber. The annual Chamber banquet, which honored a local teacher from the elementary, middle and high school levels along with local business people, received great acclaim.

The Chamber also sponsored job fairs, career fairs, and most recently, the "Women in Business" awards. Though some of those programs have changed or are now under management by the Chamber's Ambassador Club and the London Downtown organization, Smith was the man who pushed these events to success.

Willie Sawyers, Sentinel-Echo publisher and Chamber of Commerce board member, knew Smith since elementary school and worked on various committees involved with the Chamber of Commerce.

"Randy and I are the same age. We went to school together, played basketball for many years and served on the Chamber together," Sawyers said. "We had a lot of personal conversations about dreams and goals for our community. I will greatly miss those conversations with him."

"Many of the good things happening right now in London and Laurel County are directly attributable to Randy's dedication and enthusiasm."

This sentiment was seconded by London City Mayor Troy Rudder, who tearfully praised Smith and his contributions to the city and county.

"We are extremely sad for the loss of Randy," Rudder said. "He has been very influential in the growth and prosperity of this city. Randy was one who was always willing to work or volunteer. When it came to this community, Randy was always the first one in line."

"My heart goes out to his family and this city is deeply saddened," he added.

Funeral arrangements are incomplete, and will be announced later.

**RECOGNIZING UNIVERSITY OF LOUISVILLE MEN'S SOCCER TEAM**

Mr. McCONNELL. Madam President, I rise today to honor the remarkable accomplishments of the University of Louisville men's soccer team. Led by their coach, Ken Lolla, these young student athletes made it to the championship game of the NCAA Division I tournament. In a close competition against the University of Akron they suffered their first defeat by one goal as the score was one to zero. This team spent most of the season ranked number one over the rest of their opponents. Becoming NCAA men's soccer runners-up is an accomplishment that has brought a lot of positive energy to the university as well as the entire city of Louisville. The team has made their university, city, Commonwealth and this Senator very proud. The Louisville Courier-Journal recently published an article describing the team's accomplishments. I ask unanimous consent that the full article be printed in the RECORD.

There being no objection the material was ordered to be printed in the RECORD as follows:

NEAR-MISS A BIG HIT FOR UNIVERSITY OF  
LOUISVILLE, CITY

(Eric Crawford)

The game had ended in a flurry of breath-taking near-misses for the University of Louisville men's soccer team. Akron's players now were filling the TV screens at Molly Malone's in St. Matthews, celebrating their national title. Then the applause started. Fans at other locations reported something similar. The mood hardly matched the disappointment of the U of L players as they flashed onto the screen following their 1-0 loss to Akron.

"What a great season," said Silas Boyle, a former Louisville Thunder player and the goalie for the 1975 Kentucky Country Day state championship team. "What a great job they did. There's no way not to be proud." No, there isn't. Not with Louisville sports bars turning their attention to another kind of football on an NFL Sunday.

Snow fell outside the bar for most of No. 1-ranked and previously unbeaten U of L's loss, just as it did in the final home game. As the game clock wound down, you could see out the windows the wet reflection of traffic and streetlights in the middle of a busy holiday scene.

It was a nice reminder that while the experience of a national championship game is something that coaches and players earn, for fans and program and city, it is a gift. It's a gift U of L teams have given twice in the past three seasons.

And as with the run to the national title game in women's basketball in 2009, this soccer run was designed by a coach who's hard not to respect, one who manages to coach the team without becoming its focal point.

David Horne, player and general manager for the Louisville Lightning professional team, said U of L coach Ken Lolla's reach extends far beyond his program, that he has quietly become a mentor for local coaches—"I read every book he mentions," Horne said—and a resource for players and clubs.

"To me, he could become a [John] Wooden-like influence," Horne said. "I know that's a big name, but that's how he carries himself and how he coaches. He's going to keep winning, and he does it the right way."

Akron, after controlling possession in the first half, exerted itself still more in the second. By the time the Zips scored in the 79th minute, U of L keeper Andre Bordeaux already had put together a highlight reel of saves.

Still, the Cardinals had some golden opportunities in the end, the last when two-time last-minute hero Aaron Horton's strike into a goal whose keeper had strayed was deflected on the ground by a defender's leg.

Another foot or two higher, and the score would've been tied. But after Horton's last-minute game-winners in back-to-back NCAA games, how much magic does one player's foot possess?

Instead, U of L comes home with a runner-up trophy and a new profile in college soccer. If you know athletic director Tom Jurich, you can go ahead and put a soccer facility expansion or enhancement on the stopwatch.

For soccer in Louisville, there's added energy—and perhaps some momentum in building the kind of much-needed soccer complex that a city this size already should have, one that would keep local clubs from having to travel to Bowling Green and other places for big tournaments.

For U of L, it's another NCAA championship chance in a sport that not long ago wasn't anywhere on the national landscape. "You just have to believe it's only the beginning for that program," Horne said as fans headed home Sunday night. "It's a really exciting thing for the sport in this city."

It's pretty rare around here for another kind of round ball to grab any part of the spotlight in December. For the local sports scene, it was a holiday gift. For Lolla and the Cardinals, the goal is to make it a holiday tradition.

#### NOTICE OF INTENT

Mr. DEMINT. Madam 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 for the purpose of proposing and considering the following amendment to the Senate amendment to the House amendment to H.R. 4853:

Strike all after the first word and insert the following:

##### 1. SHORT TITLE.

This Act may be cited as the "Tax Relief Certainty Act".

##### TITLE I—PERMANENT TAX RELIEF

##### SEC. 101. REPEAL OF EGTRRA SUNSET.

(a) IN GENERAL.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is repealed.

(b) SUNSET MAINTAINED FOR EXPANSION OF ADOPTION BENEFITS UNDER THE PATIENT PROTECTION AND AFFORDABLE CARE ACT.—Subsection (c) of section 10909 of the Patient Protection and Affordable Care Act is amended to read as follows:

"(c) SUNSET PROVISION.—All provisions of, and amendments made by, this section shall not apply to taxable years beginning after December 31, 2011, and the Internal Revenue Code of 1986 shall be applied and administered to such years as if such provisions and amendments had never been enacted."

##### SEC. 102. REPEAL OF JGTRRA SUNSET.

Section 303 of the Jobs and Growth Tax Relief Reconciliation Act of 2003 is repealed.

##### SEC. 103. TECHNICAL AND CONFORMING AMENDMENTS.

The Secretary of the Treasury or the Secretary's delegate shall not later than 90 days after the date of the enactment of this Act, submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a draft of any technical and conforming changes in the Internal Revenue Code of 1986 which are necessary to reflect throughout such Code the purposes of the provisions of, and amendments made by, this Act.

##### TITLE II—PERMANENT INDIVIDUAL AMT RELIEF

##### SEC. 201. PERMANENT INDIVIDUAL AMT RELIEF.

(a) MODIFICATION OF ALTERNATIVE MINIMUM TAX EXEMPTION AMOUNT.—

(1) IN GENERAL.—Paragraph (1) of section 55(d) of the Internal Revenue Code of 1986 (relating to exemption amount) is amended to read as follows:

"(1) EXEMPTION AMOUNT FOR TAXPAYERS OTHER THAN CORPORATIONS.—In the case of a taxpayer other than a corporation, the term 'exemption amount' means—

"(A) the dollar amount for taxable years beginning in the calendar year as specified in the table contained in paragraph (4)(A) in the case of—

"(i) a joint return, or

"(ii) a surviving spouse,

"(B) the dollar amount for taxable years beginning in the calendar year as specified in the table contained in paragraph (4)(B) in the case of an individual who—

"(i) is not a married individual, and

"(ii) is not a surviving spouse,

"(C) 50 percent of the dollar amount applicable under paragraph (1)(A) in the case of a

married individual who files a separate return, and

"(D) \$22,500 in the case of an estate or trust.

For purposes of this paragraph, the term 'surviving spouse' has the meaning given to such term by section 2(a), and marital status shall be determined under section 7703."

(2) SPECIFIED EXEMPTION AMOUNTS.—Section 55(d) of such Code is amended by adding at the end the following new paragraph:

"(4) SPECIFIED EXEMPTION AMOUNTS.—

"(A) TAXPAYERS DESCRIBED IN PARAGRAPH (1)(A).—For purposes of paragraph (1)(A)—

"For taxable years beginning in—	The exemption amount is:
2010 .....	\$72,450
2011 .....	\$74,450
2012 .....	\$78,250
2013 .....	\$81,450
2014 .....	\$85,050
2015 .....	\$88,650
2016 .....	\$92,650
2017 .....	\$96,550
2018 .....	\$100,950
2019 .....	\$105,150
2020 .....	\$109,950.

"(B) TAXPAYERS DESCRIBED IN PARAGRAPH (1)(B).—For purposes of paragraph (1)(B)—

"For taxable years beginning in—	The exemption amount is:
2010 .....	\$47,450
2011 .....	\$48,450
2012 .....	\$50,350
2013 .....	\$51,950
2014 .....	\$53,750
2015 .....	\$55,550
2016 .....	\$57,550
2017 .....	\$59,500
2018 .....	\$61,700
2019 .....	\$63,800
2020 .....	\$66,200."

(b) ALTERNATIVE MINIMUM TAX RELIEF FOR NONREFUNDABLE CREDITS.—

(1) IN GENERAL.—Subsection (a) of section 26 of the Internal Revenue Code of 1986 is amended to read as follows:

"(a) LIMITATION BASED ON AMOUNT OF TAX.—The aggregate amount of credits allowed by this subpart for the taxable year shall not exceed the sum of—

"(1) the taxpayer's regular tax liability for the taxable year reduced by the foreign tax credit allowable under section 27(a), and

"(2) the tax imposed by section 55(a) for the taxable year."

(2) CONFORMING AMENDMENTS.—

(A) ADOPTION CREDIT.—

(i) Section 23(b) of such Code, as in effect on December 31, 2009, is amended by striking paragraph (4).

(ii) Section 23(c) of such Code, as in effect on December 31, 2009, is amended by striking paragraphs (1) and (2) and inserting the following:

"(1) IN GENERAL.—If the credit allowable under subsection (a) for any taxable year exceeds the limitation imposed by section 26(a) for such taxable year reduced by the sum of the credits allowable under this subpart (other than this section and sections 25D and 1400C), such excess shall be carried to the succeeding taxable year and added to the credit allowable under subsection (a) for such taxable year."

(iii) Section 23(c) of such Code, as in effect on December 31, 2009 amended by redesignating paragraph (3) as paragraph (2).

(B) CHILD TAX CREDIT.—