

the Committee on Commerce, Science, and Transportation.

By Mr. SCHUMER (for himself, Mr. LEAHY, and Mr. SANDERS):

S. 1951. A bill to restore the exemption from fees for certain customs services for passengers arriving from Canada, Mexico, and islands adjacent to the United States; to the Committee on Finance.

By Mr. LAUTENBERG (for himself and Mr. ROCKEFELLER):

S. 1952. A bill to improve hazardous materials transportation safety and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. LAUTENBERG (for himself and Mr. ROCKEFELLER):

S. 1953. A bill to reauthorize the Research and Innovative Technology Administration, to improve transportation research and development, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mrs. HUTCHISON (for herself and Mr. ROCKEFELLER):

S. 1954. A bill to amend title 49, United States Code, to provide for expedited security screenings for members of the Armed Forces; to the Committee on Commerce, Science, and Transportation.

By Mr. PAUL:

S. 1955. A bill to authorize the interstate traffic of unpasteurized milk and milk products that are packaged for direct human consumption; to the Committee on Health, Education, Labor, and Pensions.

By Mr. THUNE:

S. 1956. A bill to prohibit operators of civil aircraft of the United States from participating in the European Union's emissions trading scheme, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. COBURN (for himself, Mr. SESSIONS, Mr. CHAMBLISS, Mr. BURR, Mrs. MCCASKILL, Ms. COLLINS, Mr. BEGICH, Mr. MCCAIN, Ms. AYOTTE, Mr. HATCH, Mr. PAUL, Mr. HELLER, Mr. CRAPO, Mr. COATS, Mr. ENZI, Mr. DEMINT, Mr. THUNE, Mr. RUBIO, Mr. JOHNSON of Wisconsin, Mr. LEE, Mr. BOOZMAN, Mr. HOEVEN, Mr. CORNYN, Mr. VITTER, Mr. GRAHAM, Mr. KYL, Mr. TOOMEY, Mr. MCCONNELL, Mr. RISCH, Mr. WICKER, Mr. INHOFE, and Mr. BARRASSO):

S. 1957. A bill to provide taxpayers with an annual report disclosing the cost of, performance by, and areas for improvements for Government programs, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

By Mr. VITTER (for himself and Ms. LANDRIEU):

S. 1958. A bill to extend the National Flood Insurance Program until May 31, 2012; considered and passed.

By Mr. BURR (for himself, Mrs. FEINSTEIN, Mr. CHAMBLISS, Mr. COATS, Mr. BLUNT, Mr. NELSON of Florida, Mr. WARNER, Mr. INHOFE, Mr. GRAHAM, Mr. CORKER, Mr. KIRK, and Mr. UDALL of Colorado):

S. 1959. A bill to require a report on the designation of the Haqqani Network as a foreign terrorist organization and for other purposes; to the Committee on Foreign Relations.

By Ms. COLLINS (for herself and Mrs. MCCASKILL):

S. 1960. A bill to provide incentives to create American jobs; to the Committee on Finance.

By Mr. REED (for himself, Ms. SNOWE, Mr. SANDERS, Mr. BROWN of Ohio, Mr. KERRY, Mrs. SHAHEEN, Mr. WHITEHOUSE, Mr. FRANKEN, Mr. BLUMENTHAL, Mr. CASEY, Mrs. GILLI-

BRAND, Mr. ROCKEFELLER, Mr. LIEBERMAN, Ms. COLLINS, Mr. BROWN of Massachusetts, Ms. AYOTTE, Mr. SCHUMER, Mr. WEBB, Mr. BEGICH, and Mr. CARDIN):

S. 1961. A bill to provide level funding for the Low-Income Home Energy Assistance Program; to the Committee on Appropriations.

By Mr. DEMINT (for himself and Mr. BARRASSO):

S. 1962. A bill to make the internal control reporting and assessment requirements of the Sarbanes-Oxley Act of 2002 optional for certain smaller companies; to the Committee on Banking, Housing, and Urban Affairs.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

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

S. Res. 345. A resolution expressing the sense of the Senate on the closure of Umatilla Army Chemical Depot, Oregon; considered and agreed to.

ADDITIONAL COSPONSORS

S. 227

At the request of Ms. COLLINS, the name of the Senator from Pennsylvania (Mr. CASEY) was added as a cosponsor of S. 227, a bill to amend title XVIII of the Social Security Act to ensure more timely access to home health services for Medicare beneficiaries under the Medicare program.

S. 571

At the request of Mrs. MURRAY, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. 571, a bill to amend subtitle B of title VII of the McKinney-Vento Homeless Assistance Act to provide education for homeless children and youths, and for other purposes.

S. 678

At the request of Mr. KOHL, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 678, a bill to increase the penalties for economic espionage.

S. 737

At the request of Mr. MORAN, the name of the Senator from Missouri (Mr. BLUNT) was added as a cosponsor of S. 737, a bill to replace the Director of the Bureau of Consumer Financial Protection with a 5-person Commission, to bring the Bureau into the regular appropriations process, and for other purposes.

S. 755

At the request of Mr. WYDEN, the name of the Senator from Wisconsin (Mr. KOHL) was added as a cosponsor of S. 755, a bill to amend the Internal Revenue Code of 1986 to allow an offset against income tax refunds to pay for restitution and other State judicial debts that are past-due.

S. 1281

At the request of Mr. KIRK, the name of the Senator from Connecticut (Mr.

BLUMENTHAL) was added as a cosponsor of S. 1281, a bill to amend title 49, United States Code, to prohibit the transportation of horses in interstate transportation in a motor vehicle containing two or more levels stacked on top of one another.

S. 1551

At the request of Mr. KIRK, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 1551, a bill to establish a smart card pilot program under the Medicare program.

S. 1692

At the request of Mr. BINGAMAN, the name of the Senator from West Virginia (Mr. ROCKEFELLER) was added as a cosponsor of S. 1692, a bill to reauthorize the Secure Rural Schools and Community Self-Determination Act of 2000, to provide full funding for the Payments in Lieu of Taxes program, and for other purposes.

S. 1718

At the request of Mr. WYDEN, the name of the Senator from Arkansas (Mr. PRYOR) was added as a cosponsor of S. 1718, a bill to amend title XVIII of the Social Security Act with respect to the application of Medicare secondary payer rules for certain claims.

S. 1781

At the request of Mr. BINGAMAN, the name of the Senator from Oregon (Mr. MERKLEY) was added as a cosponsor of S. 1781, a bill to amend the Internal Revenue Code of 1986 to exclude from gross income amounts received on account of claims based on certain unlawful discrimination and to allow income averaging for backpay and frontpay awards received on account of such claims, and for other purposes.

S. 1798

At the request of Mr. UDALL of New Mexico, the name of the Senator from Montana (Mr. TESTER) was added as a cosponsor of S. 1798, a bill to direct the Secretary of Veterans Affairs to establish an open burn pit registry to ensure that members of the Armed Forces who may have been exposed to toxic chemicals and fumes caused by open burn pits while deployed to Afghanistan or Iraq receive information regarding such exposure, and for other purposes.

S. 1821

At the request of Mr. COONS, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 1821, a bill to prevent the termination of the temporary office of bankruptcy judges in certain judicial districts.

S. 1822

At the request of Mr. HELLER, the name of the Senator from Virginia (Mr. WEBB) was added as a cosponsor of S. 1822, a bill to provide for the exhumation and transfer of remains of deceased members of the Armed Forces buried in Tripoli, Libya.

S. 1882

At the request of Mr. BINGAMAN, the name of the Senator from Minnesota

(Mr. FRANKEN) was added as a cosponsor of S. 1882, a bill to amend the Federal Food, Drug, and Cosmetic Act to ensure that valid generic drugs may enter the market.

S. 1886

At the request of Mr. LEAHY, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 1886, a bill to prevent trafficking in counterfeit drugs.

S. 1894

At the request of Mr. SCHUMER, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. 1894, a bill to deter terrorism, provide justice for victims, and for other purposes.

S. 1903

At the request of Mrs. GILLIBRAND, the name of the Senator from South Dakota (Mr. THUNE) was added as a cosponsor of S. 1903, a bill to prohibit commodities and securities trading based on nonpublic information relating to Congress, to require additional reporting by Members and employees of Congress of securities transactions, and for other purposes.

S. 1904

At the request of Mr. DEMINT, the name of the Senator from Idaho (Mr. RISCH) was added as a cosponsor of S. 1904, a bill to provide information on total spending on means-tested welfare programs, to provide additional work requirements, and to provide an overall spending limit on means-tested welfare programs.

S. 1925

At the request of Mr. LEAHY, the names of the Senator from Illinois (Mr. KIRK), the Senator from Illinois (Mr. DURBIN), the Senator from Wisconsin (Mr. KOHL), the Senator from Minnesota (Ms. KLOBUCHAR), the Senator from Connecticut (Mr. BLUMENTHAL) and the Senator from California (Mrs. BOXER) were added as cosponsors of S. 1925, a bill to reauthorize the Violence Against Women Act of 1994.

S. 1944

At the request of Mr. CASEY, the names of the Senator from Vermont (Mr. LEAHY) and the Senator from Michigan (Ms. STABENOW) were added as cosponsors of S. 1944, a bill to create jobs by providing payroll tax relief for middle class families and businesses, and for other purposes.

S. RES. 310

At the request of Ms. MIKULSKI, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. Res. 310, a resolution designating 2012 as the "Year of the Girl" and Congratulating Girl Scouts of the USA on its 100th anniversary.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Ms. COLLINS (for herself and Mrs. MCCASKILL):

S. 1960. A bill to provide incentives to create American jobs; to the Committee on Finance.

Ms. COLLINS. Mr. President, I rise today, along with my friend and colleague Senator MCCASKILL, to introduce legislation we believe is essential to restoring growth and creating jobs in our economy.

Our bipartisan bill is comprised of proposals in four general categories. First: taxes—we would protect American workers from payroll tax increases and preserve and provide new tax incentives for small business job creators to help spur job growth.

Second: infrastructure—we propose restoring and expanding funding to rebuild our nation's crumbling roads, bridges, and water treatment plants, adding jobs now and ensuring that the critical infrastructure needed for long-term economic growth is properly maintained.

Third: sensible regulatory reform—we focus on cutting the tangle of red-tape that is holding businesses back from expanding and adding jobs.

Fourth: job training—we propose fundamentally reforming the hodge-podge of Federal jobs training programs to focus on what really works. We also propose extending the charitable deduction for books and computers.

We would offset the cost of these proposals with a 10-year, 2 percent surtax on those with incomes of a million dollars or more, but with a "carve out" to protect small business owner-operators: our nation's job creators.

Let me discuss these proposals in further detail. With respect to taxes, Senator MCCASKILL and I believe that action must be taken quickly to extend the two percent payroll tax cut for employees that is scheduled to expire at the end of this month. Unless we do so, 159 million Americans will face a tax increase of up to \$2,000 at a time when the economy is still weak. With so many American families struggling to make ends meet, the last thing we ought to do is to allow an automatic tax increase to take effect in less than a month.

But keeping taxes steady won't be enough to get the economy going again. If we want more jobs, we must do more. That is why Senator MCCASKILL and I are proposing that the two percent payroll tax cut be extended to employers, too, on the first \$10 million of payroll. This targets small and medium-sized employers who have historically been the source of our nation's job growth.

We also extend bonus depreciation and Section 179 expensing at the current level, to encourage businesses to use this tax benefit to invest in the tools American workers need to remain the best in the world.

In the global competition for jobs, American workers go head-to-head with workers from China, India, and other countries, who are paid far less than Americans, and whose working conditions would rightly be viewed as unacceptable here in the United States.

The middle-class, the source of America's economic strength, was built

by making sure American workers had the best tools in the world, so they would be the most productive workers in the world. Productivity and tools go hand-in-hand, and in the global competition for jobs, the worker with the best tools wins.

The provisions I have described will help businesses invest and keep the American worker ahead of the global competition.

There are several other tax benefits in our package. One is an innovative proposal that originated with Senators MARK PRYOR and SCOTT BROWN to generate investment in new high-tech companies. We all know how dynamic these young companies can be—a decade ago, Google was a fledgling search engine and Facebook didn't even exist. Today, Google executes billions of searches every week, and Facebook has 800 million members, and growing. Both are valued at more than \$100 billion, but most important, both employ thousands of American workers.

But without the right investment at the right time, these two companies would not exist. Nor would many other companies in the high-tech field, or the millions of jobs they have created. The tax credit we propose will help the high tech firms of the future get the support they need to get off the ground, and become a part of the American story.

It is also important to help established companies stay on the cutting edge by extending the Research and Development tax credit.

Before I go on to describe the other provisions of this bipartisan jobs bill, I would like to explain further the small business "carve out" we built into our offset. Many on my side of the aisle have voiced the concern that a surtax would fall on small businesses. I share that concern. Most of our nation's small businesses are structured as "flow-through" entities, such as "subchapter S" corporations. These flow-through entities do not pay taxes directly, but instead distribute their income to their owners, who then pay tax on that income on their individual income tax returns.

To impose a surtax on this income as if it were the owners' personal income would be a mistake—we would be raising taxes on our nation's job creators at the exact same time we are trying to get our nation's job engine started again.

If we ignore this reality, we risk taxing small businesses as if they are "the wealthy." They are not.

We cannot impose higher taxes on flow-through income without taking money out of small businesses—money that is needed to help those small businesses invest and add jobs. That is why Senator MCCASKILL and I are proposing to "carve out" owner-operator small business income so it is not subject to the surtax.

The way we would accomplish this is to separate "active business income" from "passive business income," tracking the passive activity rules of Section 469 of the tax code. Basically, this