

named for an ancient city in Denmark. Today, Viborg is a growing community and is well known for its annual Danish Days celebration, which celebrates the strong cultural heritage in Viborg.

Viborg has been a successful and thriving community for the past 125 years, and I am confident that it will continue to serve as an example of South Dakota values and traditions. I would like to offer my congratulations to the citizens of Viborg on this landmark date and wish them continued prosperity in the years to come.●

MESSAGES FROM THE PRESIDENT

Messages from the President of the United States were communicated to the Senate by Mr. Pate, one of his secretaries.

EXECUTIVE MESSAGES REFERRED

As in executive session the Presiding Officer laid before the Senate messages from the President of the United States submitting sundry nominations which were referred to the Committee on Health, Education, Labor, and Pensions.

(The nominations received today are printed at the end of the Senate proceedings.)

MEASURES DISCHARGED

The following bill was discharged from the Committee on Energy and Natural Resources, and referred as indicated:

S. 869. A bill to provide for an exchange of land between the Department of Homeland Security and the South Carolina State Ports Authority; to the Committee on Homeland Security and Governmental Affairs.

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. LEVIN (for himself, Mr. CONRAD, Mr. NELSON of Florida, Mr. SANDERS, Mrs. SHAHEEN, and Mr. WHITEHOUSE):

S. 1346. A bill to restrict the use of offshore tax havens and abusive tax shelters to inappropriately avoid Federal taxation, and for other purposes; to the Committee on Finance.

By Mr. LIEBERMAN (for himself and Mr. BLUMENTHAL):

S. 1347. A bill to establish Coltsville National Historical Park in the State of Connecticut, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. BROWN of Massachusetts (for himself, Mr. LIEBERMAN, Mr. WEBB, Mr. INHOFE, Mr. CASEY, and Mr. BEGICH):

S. 1348. A bill to amend title 36, United States Code, to encourage the nationwide observance of two minutes of silence each Veterans Day; to the Committee on the Judiciary.

By Mr. JOHANNIS:

S. 1349. A bill to amend the National Flood Insurance Act of 1968 to clarify the effective

date of policies covering properties affected by floods in progress; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. COONS (for himself, Mr. CRAPO, Mrs. MURRAY, and Mr. KIRK):

S. 1350. 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; to the Committee on Health, Education, Labor, and Pensions.

By Ms. STABENOW:

S. 1351. A bill to promote the development, manufacturing, and use of advanced batteries, and for other purposes; to the Committee on Energy and Natural Resources.

ADDITIONAL COSPONSORS

S. 57

At the request of Mr. INOUE, the name of the Senator from Alaska (Mr. BEGICH) was added as a cosponsor of S. 57, a bill to amend the Internal Revenue Code of 1986 to modify the application of the tonnage tax on certain vessels.

S. 170

At the request of Mrs. BOXER, the name of the Senator from Georgia (Mr. ISAKSON) was added as a cosponsor of S. 170, a bill to provide for the affordable refinancing of mortgages held by Fannie Mae and Freddie Mac.

S. 344

At the request of Mr. REID, the name of the Senator from New Mexico (Mr. BINGAMAN) was added as a cosponsor of S. 344, a bill to amend title 10, United States Code, to permit certain retired members of the uniformed services who have a service-connected disability to receive both disability compensation from the Department of Veterans Affairs for their disability and either retired pay by reason of their years of military service or Combat-Related Special Compensation, and for other purposes.

S. 387

At the request of Mrs. BOXER, the name of the Senator from New Mexico (Mr. BINGAMAN) was added as a cosponsor of S. 387, a bill to amend title 37, United States Code, to provide flexible spending arrangements for members of uniformed services, and for other purposes.

S. 418

At the request of Mr. HARKIN, the name of the Senator from North Carolina (Mr. BURR) was added as a cosponsor of S. 418, a bill to award a Congressional Gold Medal to the World War II members of the Civil Air Patrol.

S. 438

At the request of Ms. STABENOW, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. 438, a bill to amend the Public Health Service Act to improve women's health by prevention, diagnosis, and treatment of heart disease, stroke, and other cardiovascular diseases in women.

S. 506

At the request of Mr. CASEY, the name of the Senator from Michigan

(Ms. STABENOW) was added as a cosponsor of S. 506, a bill to amend the Elementary and Secondary Education Act of 1965 to address and take action to prevent bullying and harassment of students.

S. 697

At the request of Mr. CASEY, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. 697, a bill to amend the Internal Revenue Code of 1986 to allow a credit against income tax for amounts paid by a spouse of a member of the Armed Services for a new State license or certification required by reason of a permanent change in the duty station of such member to another State.

S. 922

At the request of Mrs. GILLIBRAND, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 922, a bill to amend the Workforce Investment Act of 1998 to authorize the Secretary of Labor to provide grants for Urban Jobs Programs, and for other purposes.

S. 971

At the request of Mr. THUNE, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. 971, a bill to promote neutrality, simplicity, and fairness in the taxation of digital goods and digital services.

S. 1025

At the request of Mr. LEAHY, the name of the Senator from New Hampshire (Ms. AYOTTE) was added as a cosponsor of S. 1025, a bill to amend title 10, United States Code, to enhance the national defense through empowerment of the National Guard, enhancement of the functions of the National Guard Bureau, and improvement of Federal-State military coordination in domestic emergency response, and for other purposes.

S. 1035

At the request of Mr. CARPER, the name of the Senator from Rhode Island (Mr. WHITEHOUSE) was added as a cosponsor of S. 1035, a bill to amend the Internal Revenue Code of 1986 to include automated fire sprinkler systems as section 179 property and classify certain automated fire sprinkler systems as 15-year property for purposes of depreciation.

S. 1046

At the request of Mr. INHOFE, the names of the Senator from Idaho (Mr. RISCH), the Senator from Oklahoma (Mr. COBURN), the Senator from South Dakota (Mr. THUNE), the Senator from Massachusetts (Mr. BROWN), the Senator from Alabama (Mr. SESSIONS), the Senator from Missouri (Mr. BLUNT), the Senator from North Carolina (Mr. BURR), the Senator from Mississippi (Mr. WICKER) and the Senator from Nebraska (Mr. JOHANNIS) were added as cosponsors of S. 1046, a bill to require the detention at United States Naval Station, Guantanamo Bay, Cuba, of high-value enemy combatants who will be detained long-term.

S. 1061

At the request of Mr. BARRASSO, the name of the Senator from Arizona (Mr. MCCAIN) was added as a cosponsor of S. 1061, a bill to amend title 5 and 28, United States Code, with respect to the award of fees and other expenses in cases brought against agencies of the United States, to require the Administrative Conference of the United States to compile, and make publically available, certain data relating to the Equal Access to Justice Act, and for other purposes.

S. 1094

At the request of Mr. MENENDEZ, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 1094, a bill to reauthorize the Combating Autism Act of 2006 (Public Law 109-416).

S. 1108

At the request of Mr. SANDERS, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. 1108, a bill to provide local communities with tools to make solar permitting more efficient, and for other purposes.

S. 1188

At the request of Mr. BROWN of Ohio, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of S. 1188, a bill to require the purchase of domestically made flags of the United States of America for use by the Federal Government.

S. 1200

At the request of Mr. SANDERS, the name of the Senator from West Virginia (Mr. ROCKEFELLER) was added as a cosponsor of S. 1200, a bill to require the Chairman of the Commodity Futures Trading Commission to impose unilaterally position limits and margin requirements to eliminate excessive oil speculation, and to take other actions to ensure that the price of crude oil, gasoline, diesel fuel, jet fuel, and heating oil accurately reflects the fundamentals of supply and demand, to remain in effect until the date on which the Commission establishes position limits to diminish, eliminate, or prevent excessive speculation as required by title VII of the Dodd-Frank Wall Street Reform and Consumer Protection Act, and for other purposes.

S. 1225

At the request of Mr. BINGAMAN, the name of the Senator from New Mexico (Mr. UDALL) was added as a cosponsor of S. 1225, a bill to transfer certain facilities, easements, and rights-of-way to Fort Sumner Irrigation District, New Mexico.

S. 1231

At the request of Mr. LEAHY, the name of the Senator from Minnesota (Mr. FRANKEN) was added as a cosponsor of S. 1231, a bill to reauthorize the Second Chance Act of 2007.

S. 1241

At the request of Mr. RUBIO, the name of the Senator from Pennsylvania (Mr. TOOMEY) was added as a co-

sponsor of S. 1241, a bill to amend title 18, United States Code, to prohibit taking minors across State lines in circumvention of laws requiring the involvement of parents in abortion decisions.

S. 1250

At the request of Mr. BENNET, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 1250, a bill to create and expand innovative teacher and principal preparation programs known as teacher and principal preparation academies.

S. 1299

At the request of Mr. MORAN, the names of the Senator from Oregon (Mr. MERKLEY) and the Senator from Wyoming (Mr. ENZI) were added as cosponsors of S. 1299, a bill to require the Secretary of the Treasury to mint coins in commemoration of the centennial of the establishment of Lions Clubs International.

S. 1341

At the request of Mr. SESSIONS, the names of the Senator from South Carolina (Mr. DEMINT) and the Senator from Pennsylvania (Mr. TOOMEY) were added as cosponsors of S. 1341, a bill to provide a point of order against consideration of any measure that would increase the statutory limit on the public debt above \$14.294 trillion unless that measure has been publicly available for a full 7 calendar days before consideration on the floor of the Senate.

S.J. RES. 17

At the request of Mr. MCCONNELL, the name of the Senator from Indiana (Mr. COATS) was added as a cosponsor of S.J. Res. 17, a joint resolution approving the renewal of import restrictions contained in the Burmese Freedom and Democracy Act of 2003.

S.J. RES. 19

At the request of Mr. HATCH, the name of the Senator from Indiana (Mr. COATS) was added as a cosponsor of S.J. Res. 19, a joint resolution proposing an amendment to the Constitution of the United States authorizing Congress to prohibit the physical desecration of the flag of the United States.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. LEVIN (for himself, Mr. CONRAD, Mr. NELSON of Florida, Mr. SANDERS, Mrs. SHAHEEN, and Mr. WHITEHOUSE):

S. 1346. A bill to restrict the use of offshore tax havens and abusive tax shelters to inappropriately avoid Federal taxation, and for other purposes; to the Committee on Finance.

Mr. LEVIN. Mr. President, I am introducing today with my colleagues Senators CONRAD, BILL NELSON, SANDERS, SHAHEEN, and WHITEHOUSE, the Stop Tax Haven Abuse Act, legislation which is geared to stop the \$100 billion yearly drain on the U.S. treasury caused by offshore tax abuses. Offshore

tax abuses are not only undermining public confidence in our tax system, but widening the deficit and increasing the tax burden on middle America.

People are sick and tired of tax dodgers using offshore trickery and abusive tax shelters to avoid paying their fair share. This bill offers powerful new tools to combat those offshore and tax shelter abuses, raise revenues, and eliminate incentives to send U.S. profits and jobs offshore. Its provisions will hopefully be part of any deficit reduction package this year, but should be adopted in any event.

The bill is supported by a wide array of small business, labor, and public interest groups, including the Financial Accountability and Corporate Transparency, FACT, Coalition, American Sustainable Business Council, Business for Shared Prosperity, Main Street Alliance, AFL-CIO, SEIU, Citizens for Tax Justice, Tax Justice Network-USA, U.S. Public Interest Research Group, Global Financial Integrity, Global Witness, Jubilee USA, and Public Citizen.

Frank Knapp, president and CEO of the South Carolina Small Business Chamber of Commerce, has explained small business support for the bill this way:

Small businesses are the lifeblood of local economies. We pay our fair share of taxes and generate most of the new jobs. Why should we be subsidizing U.S. multinationals that use offshore tax havens to avoid paying taxes? Big corporations benefit immensely from all the advantages of being headquartered in our country. It is time to end tax haven abuse and level the playing field.

The Stop Tax Haven Abuse Act is a product of the investigative work of the Permanent Subcommittee on Investigations which I chair. For more than 10 years, the Subcommittee has conducted inquiries into offshore abuses, including the use of offshore corporations and trusts to hide assets, the use of tax haven banks to set up secret accounts, and the use of U.S. bankers, lawyers, accountants and other professionals to devise and conduct abusive tax shelters. Over the years, we have learned a lot of the offshore tricks and have designed this bill to fight back by closing obnoxious offshore tax loopholes and strengthening offshore tax enforcement.

The 112th Congress is the fifth Congress in which I have introduced a comprehensive bill to combat offshore and tax shelter abuses. A number of provisions from past bills have made it into law, such as measures to curb abusive foreign trusts, close offshore dividend tax loopholes, and strengthen penalties on tax shelter promoters, but much more needs to be done.

The last Congress made significant progress in the offshore battle. We finally enacted into law the economic substance doctrine which authorizes courts to strike down phony business deals with no economic purpose other than to avoid the payment of tax. My past bills supported the economic substance doctrine, and its enactment into