of S. 966, a bill to amend the Public Health Service Act to provide for osteoporosis and related bone disease education, research, and surveillance, and for other purposes.

S. 1013

At the request of Mr. HATCH, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. 1013, a bill to renew the authority of the Secretary of Health and Human Services to approve demonstration projects designed to test innovative strategies in State child welfare programs.

S. 1025

At the request of Mr. LEAHY, the name of the Senator from Idaho (Mr. RISCH) 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. 1058

At the request of Mr. PRYOR, the name of the Senator from Mississippi (Mr. WICKER) was added as a cosponsor of S. 1058, a bill to amend the Public Health Service Act to ensure transparency and proper operation of pharmacy benefit managers.

S. 1096

At the request of Ms. SNOWE, the name of the Senator from Connecticut (Mr. BLUMENTHAL) was added as a cosponsor of S. 1096, a bill to amend title XVIII of the Social Security Act to improve access to, and utilization of, bone mass measurement benefits under the Medicare part B program by extending the minimum payment amount for bone mass measurement under such program through 2013.

S. 1119

At the request of Mr. INOUYE, the names of the Senator from Washington (Ms. CANTWELL) and the Senator from Massachusetts (Mr. KERRY) were added as cosponsors of S. 1119, a bill to reauthorize and improve the Marine Debris Research, Prevention, and Reduction Act, and for other purposes.

S. 1144

At the request of Mr. WYDEN, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 1144, a bill to amend the Soda Ash Royalty Reduction Act of 2006 to extend the reduced royalty rate for soda ash.

S. 1203

At the request of Ms. SNOWE, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was added as a cosponsor of S. 1203, a bill to amend title XVIII of the Social Security Act to provide for the coverage of home infusion therapy under the Medicare Program.

S. 1335

At the request of Mr. INHOFE, the name of the Senator from Florida (Mr. RUBIO) was added as a cosponsor of S. 1335, a bill to amend title 49, United States Code, to provide rights for pilots, and for other purposes.

S. 1348

At the request of Mr. BROWN of Massachusetts, the name of the Senator from Alaska (Ms. MURKOWSKI) was added as a cosponsor of S. 1348, a bill to amend title 36, United States Code, to encourage the nationwide observance of two minutes of silence each Veterans Day.

S. 1359

At the request of Mr. TESTER, the name of the Senator from Missouri (Mrs. MCCASKILL) was added as a cosponsor of S. 1359, a bill to make the National Parks and Federal Recreation Lands Pass available at a discount to members of the Armed Forces and veterans.

S. 1372

At the request of Mr. REED, the names of the Senator from Maine (Ms. SNOWE) and the Senator from New Mexico (Mr. UDALL) were added as cosponsors of S. 1372, a bill to amend the Elementary and Secondary Education Act of 1965 regarding environmental education, and for other purposes.

S. 1395

At the request of Mr. BARRASSO, the names of the Senator from Kansas (Mr. MORAN), the Senator from Idaho (Mr. RISCH) and the Senator from Missouri (Mr. BLUNT) were added as cosponsors of S. 1395, a bill to ensure that all Americans have access to waivers from the Patient Protection and Affordable Care Act.

S. 1417

At the request of Mr. SCHUMER, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 1417, a bill to amend the Internal Revenue Code of 1986 to modify the credit for qualified fuel cell motor vehicles and to allow the credit for certain off-highway vehicles, and for other purposes.

S. RES. 132

At the request of Mr. NELSON of Nebraska, the names of the Senator from North Carolina (Mrs. HAGAN) and the Senator from Louisiana (Ms. LANDRIEU) were added as cosponsors of S. Res. 132, a resolution recognizing and honoring the zoos and aquariums of the United States.

S. RES. 216

At the request of Mrs. BOXER, the names of the Senator from Georgia (Mr. ISAKSON) and the Senator from Texas (Mrs. HUTCHISON) were added as cosponsors of S. Res. 216, a resolution encouraging women's political participation in Saudi Arabia.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Ms. SNOWE:

S. 1450. A bill to amend title 23, United States Code, to provide for the establishment of a commercial truck safety program, and for other purposes; to the Committee on Commerce, Science, and Transportation.

Ms. SNOWE. Mr. President, today I introduce the Commercial Truck Safety Act of 2011 to address one of my top priorities, and one of my constituents' greatest concerns in recent years, keeping trucks on the Interstate Highway System whenever and wherever possible.

Improving truck safety has been one of my key concerns for more than a decade. What seemed like a simple task so many years ago has become a long battle, fighting for common sense changes that would allow all trucks in Maine to use the Interstate system.

In 2009, Senator COLLINS and I, and our colleagues from Vermont, were able to secure a one-year pilot program that allowed 100,000–pound trucks on Interstates in Maine. The program reinforced the need for a permanent change to the outdated and inconsistent regulations that govern the weight of trucks on our Interstate highways.

During the 2009–2010 pilot program, there were 14 fewer crashes, a 10 percent improvement, involving six-axle vehicles, even with increased traffic volume on Maine's Interstate system. In fact, there were no fatal crashes on the Interstate during the pilot program, and 5 fewer injuries on secondary roads.

Maine's Department of Transportation collects fatal accident data regarding large trucks, and more than 96 percent are on secondary roads, not the Interstate, including the portion of I–95 that has a permanent exemption. Crash rates for Maine trucks on secondary roads are 7 to 10 times higher than on Interstate highways.

Trucks belong on the highway, but Interstate highway weight limits are inconsistent across state lines, and shippers are forced to use secondary roads to move goods through states still restricted by weight limits established decades ago. In the 122 miles between Hampden and Houlton, Maine, a common route for shippers, these legal 100,000-pound trucks are forced to pass by 9 schools, 270 intersections, and more than 3,000 driveways.

The Commercial Truck Safety Act will allow states to petition the Secretary of Transportation for a waiver from current Interstate weight limits. The Secretary would have the authority to authorize a 3-year pilot program, during which time state engineers, highway users, and safety advocates would weigh the advantages and disadvantages, and report to the Secretary who could then set reasonable, permanent weight limits.

The Secretary would authorize a 3-year pilot program within a state, and require the creation of a safety committee, composed of engineers, safety advocates, and highway users. This team would report to the Secretary on whether the pilot program should be made permanent, eliminating the need

for individual States to come to Congress for special exemptions.

Under my plan, only six-axle vehicles would be eligible to carry loads over 80,000 pounds. A 2000 Federal Highway Administration study noted that these trucks cause LESS fatigue on both rigid and flexible pavements. There is no question that allowing these vehicles on the Interstate will have safety, environmental, and efficiency benefits.

A total of 27 States already have some type of permanent exemption, and 47 states allow trucks weighing over 80,000 pounds on some roads within their State. To offer a clear picture of this, if you are driving a 100,000-pound truck from Gary, Indiana, just outside of Chicago, to Portland, Maine, you would be forced to unload the additional weight to continue on the Interstate in Maine, or travel through the state on local roads, needlessly raising the risk of an accident on a local road or street. Conversely, and inexplicably, you can drive a truck weighing 90,000 pounds all the way from Kansas City, MO to Seattle, WA, exclusively on the Interstate system.

If a State's chief highway engineer can certify the safety of a route, and the condition of a road, a State should have the flexibility to change its weight limit on Interstate highways.

Pulp and paper produced in Bucksport and Lincoln, Maine, are vital to the economic health of my State, but with the return to previous weight limits, Maine is at a significant disadvantage due to the higher cost of transportation caused by this fundamental inequity. Some of my constituents noted that the pilot program increased efficiency so appreciably, it was as if the factory had been moved 200 miles closer to the customer. While at first glance this may seem insignificant, we must not forget that diesel prices are well above $4.00 per gallon, and tractor trailers operate at approximately 6 miles per gallon. Not only will this bill save fuel and costs for shippers, it will reduce costs for states. A 2004 study commissioned by the Maine Department of Transportation indicates that a permanent change would reduce the state's pavement costs by more than $1 million per year. It would also cut bridge rehabilitation costs by more than $300,000 per year.

It is critical that we maximize our current highway capacity, and ensure that freight movement is efficient and timely. The Commercial Truck Safety Act will provide states with the flexibility they need to improve freight mobility and increase safety on our highways. I urge my colleagues to support this bill, and allow States to update truck weight limits that no longer enhance safety or boost our economy.

By Mr. DURBIN (for himself, Mr. JOHNSON of South Dakota, and Mr. REED):

S. 1452. A bill to promote simplification and fairness in the administration and collection of sales and use taxes; to the Committee on Finance.

Mr. DURBIN. Mr. President, ''Level the Playing Field.''

When I ask small business owners what they would like the Federal Government to do to help them thrive, the answer I most frequently hear is, ''level the playing field.''

It may be a cliché, but there's truth to it. Most small businesspeople don't want a government handout. They don't want special treatment. They just want to be able to compete fairly against other businesses.

That is why I am introducing the Main Street Fairness Act.

If you are a small business owner in Peoria or Springfield or Alton, you compete against neighboring businesses down the street and, increasingly, with sellers on the internet. The businesses down the street have to collect the same State sales taxes that you do. But, many internet sellers don't.

That means internet sellers have a built-in price advantage. That isn't fair, and it's not a level playing field.

The Main Street Fairness Act would address that. The bill would give Congressional endorsement to the Streamline Sales and Use Tax Agreement, which 45 States and the District of Columbia created years ago to help make it feasible for businesses selling online to collect State and local sales taxes already owed.

Why is this Agreement necessary? The Supreme Court ruled in the early '90s that the maze of current sales tax rules and rates was too complex to expect online retailers to comply. The States worked together to address that problem.

The Main Street Fairness Act says that any State that wants to do so can require online retailers to collect the same sales taxes that Main Street businesses collect, provided that small online retailers are exempt, online retailers are compensated for any startup administrative costs associated with collecting sales taxes, and all retailers are treated equally regarding sales tax collection.

Let me be as clear as I can on one point: this bill is NOT a tax increase.

It doesn't amend the Internal Revenue Code in any way. It simply provides states the option to require all retailers to collect the sales taxes that are already owed.

The Main Street Fairness Act provides two other big benefits.

First, consumers will no longer be asked to itemize the sales taxes they owe from their online purchases on their year-end tax forms. Few consumers comply with the law today—most don't know they should—but the Main Street Fairness Act would eliminate the need to do so.

Second, State and local governments would collect taxes that are already owed.

It is no secret that many States and cities, including the State of Illinois and local governments across my State, are struggling to balance their budgets.

The State of Illinois estimates that we lose as much as $153 million each year in unpaid taxes on internet sales alone.

Passing the Main Street Fairness Act would help State and local governments balance their budgets without cutting spending or raising new taxes.

The Main Street Fairness Act is supported by the National Governors' Association, National Conference on State Legislatures, Governing Board of the Streamlined Sales and Use Tax Agreement, National Retail Federation, International Council of Shopping Centers, Retail Industry Leaders Association, and the National Association of Real Estate Investment Trusts.

The Main Street Fairness Act will level the playing field for our small businesses. I urge its passage.

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. 1452

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

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the ''Main Street Fairness Act''.

(b) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

SEC. 2. CONSENT OF CONGRESS.

Congress consents to the Streamlined Sales and Use Tax Agreement.

SEC. 3. FINDINGS.

Congress makes the following findings:

(1) States should be encouraged to simplify their sales and use tax systems.

(2) As a matter of economic policy and basic fairness, similar sales transactions should be treated equally, without regard to the manner in which sales are transacted, whether in person, through the mail, over the telephone, on the Internet, or by other means.

(3) Congress may facilitate such equal taxation consistent with the United States Supreme Court's decision in *Quill Corp. v. North Dakota*.

(4) States that voluntarily and adequately simplify their tax systems should be authorized to correct the present inequities in taxation through requiring sellers to collect taxes on sales of goods or services delivered in-state, without regard to the location of the seller.

(5) The States have experience, expertise, and a vital interest in the collection of sales and use taxes, and thus should take the lead in developing and implementing sales and use tax collection systems that are fair, efficient, and non-discriminatory in their application and that will simplify the process for both sellers and buyers.

(6) Online consumer privacy is of paramount importance to the growth of electronic commerce and must be protected.

SEC. 4. AUTHORIZATION TO REQUIRE COLLECTION OF SALES AND USE TAXES.

(a) GRANT OF AUTHORITY.—

(1) IN GENERAL.—Each Member State under the Streamlined Sales and Use Tax Agreement is authorized, subject to the requirements of this section, to require all sellers not qualifying for the small seller exception to collect and remit sales and use taxes with respect to remote sales sourced to that Member State under the Agreement.

(2) REQUIREMENTS FOR AUTHORITY.—The authorization provided under paragraph (1) shall be granted once all of the following have occurred:

(A) Ten States comprising at least 20 percent of the total population of all States imposing a sales tax, as determined by the most recent Federal census, have petitioned for membership and have become Member States under the Agreement.

(B) The following necessary operational aspects of the Agreement have been implemented by the Governing Board:

(i) Provider and system certification.

(ii) Setting of monetary allowance by contract with providers.

(iii) Implementation of an online multistate registration system.

(iv) Adoption of a standard form for claiming exemptions electronically.

(v) Establishment of advisory councils.

(vi) Promulgation of rules and procedures for dispute resolution.

(vii) Promulgation of rules and procedures for audits.

(viii) Provisions for funding and staffing the Governing Board.

(C) Each Member State has met the requirements to provide and maintain the databases for sales and use taxes and the taxability matrix described in the Agreement, pursuant to requirements of the Governing Board.

(3) LIMITATION OF AUTHORITY.—The authorization provided under paragraph (1)—

(A) shall be granted notwithstanding any other provision of law; and

(B) is dependent upon the Agreement, as amended, meeting the minimum simplification requirements of section 6.

(b) TERMINATION OF AUTHORITY.—

(1) IN GENERAL.—The authorization provided under subsection (a) shall terminate for all States if—

(A) the requirements contained in subsection (a) cease to be satisfied; or

(B) any amendment adopted to the Agreement after the date of the enactment of this Act is inconsistent with the provisions of this Act.

(2) LOSS OF MEMBER STATE STATUS.—The authorization provided under subsection (a) shall terminate for a Member State, if such Member State no longer meets the requirements for Member State status under the terms of the Agreement or the provisions of this Act.

(c) DETERMINATION OF STATUS.—

(1) IN GENERAL.—The Governing Board shall determine if Member States are in compliance with the requirements of subsections (a) and (b) and whether each Member State meets the minimum simplification requirements of section 6, and shall reevaluate such determination on an annual basis.

(2) COMPLIANCE DETERMINATION.—Upon the determination of the Governing Board that all the requirements of subsection (a) have been satisfied, the authority to require a seller to collect and remit sales and use taxes shall commence on the first day of a calendar quarter at least 6 months after the date the Governing Board makes its determination.

(3) NONCOMPLIANCE DETERMINATION.—Upon a final determination by the Governing Board that a Member State is not in compliance with the minimum simplification requirements of section 6 or is otherwise not in compliance with the Agreement, that Member State shall lose its remote seller collection authority on the earlier of—

(A) the date specified by the Governing Board; or

(B) the later of—

(i) the first day of January at least 2 years after the Governing Board finally determined the State was not compliant; or

(ii) the first day of a calendar quarter following the end of one full session of the State's legislature beginning after the Governing Board finally determined the State was not compliant.

For purposes of this section, the terms ''final determination'' or ''finally determined'' shall mean that all appeals processes provided for in the Agreement have been exhausted or the time for pursuing such appeals has expired. An action before the Federal Court of Claims pursuant to section 5 shall not operate to stay a State's loss of collection authority.

(4) RESTORATION OF AUTHORITY.—Any Member State that loses its collection authority under this section must comply with all provisions of this section to have its remote seller collection authority restored.

SEC. 5. DETERMINATIONS BY GOVERNING BOARD AND JUDICIAL REVIEW OF SUCH DETERMINATIONS.

(a) PETITION.—At any time after the Governing Board has made the determinations required under section 4(c), any person who may be affected by the Agreement may petition the Governing Board for a determination on any issue related to the implementation of the Agreement or on a Member State's compliance with this Act or the Agreement.

(b) REVIEW IN COURT OF FEDERAL CLAIMS.—Any person who submits a petition under subsection (a) may bring an action against the Governing Board in the United States Court of Federal Claims for judicial review of the action of the Governing Board on that petition if—

(1) the petition relates to an issue of whether—

(A) a Member State has satisfied or continues to satisfy the requirements for Member State status under the Agreement;

(B) the Governing Board has performed a nondiscretionary duty of the Governing Board under the Agreement;

(C) the Agreement—

(i) continues to satisfy the minimum simplification requirements of section 6; or

(ii) otherwise continues to be consistent with the provisions of this Act; or

(D) any other requirement of section 4 has been satisfied; and

(2) the petition is denied by the Governing Board in whole or in part with respect to that issue, or the Governing Board fails to act on the petition with respect to that issue not later than the 6-month period beginning on the day after the date on which the petition was submitted.

(c) TIMING OF ACTION FOR REVIEW.—An action for review under this section shall be initiated not later than 60 days after the denial of the petition by the Governing Board, or, if the Governing Board fails to act on the petition, not later than 60 days after the end of the 6-month period beginning on the day after the date on which the petition was submitted.

(d) STANDARD OF REVIEW.—

(1) IN GENERAL.—In any action for review under this section, the court shall set aside the actions, findings, and conclusions of the Governing Board found to be arbitrary, capricious, an abuse of discretion, or otherwise not in accordance with law.

(2) REMAND.—If the court sets aside any action, finding, or conclusion of the Governing Board under paragraph (1), the court shall remand the case to the Governing Board for further action consistent with the decision of the court.

(3) NONMONETARY RELIEF.—In connection with any remand under paragraph (2), the court may not award monetary relief, but may award declaratory and injunctive relief.

(e) JURISDICTION.—

(1) GENERALLY.—Chapter 91 of title 28, United States Code, is amended by adding at the end the following new section:

''SEC. 1510. JURISDICTION REGARDING THE STREAMLINED SALES AND USE TAX AGREEMENT.

''The United States Court of Federal Claims shall have exclusive jurisdiction over actions for judicial review of determinations of the Governing Board of the Streamlined Sales and Use Tax Agreement under the terms and conditions provided in section 5 of the Main Street Fairness Act.''.

(2) CONFORMING AMENDMENT TO TABLE OF SECTIONS.—The table of sections for chapter 91 of title 28, United States Code, is amended by adding at the end the following new item:

''1510. Jurisdiction regarding the streamlined sales and use tax agreement.''.

SEC. 6. MINIMUM SIMPLIFICATION REQUIREMENTS.

(a) IN GENERAL.—The minimum simplification requirements for the Agreement are as follows:

(1) A centralized, one-stop, multistate registration system that a seller may elect to use to register with the Member States, provided a seller may also elect to register directly with a Member State, and further provided that privacy and confidentiality controls shall be placed on the multistate registration system so that it may not be used for any purpose other than the administration of sales and use taxes. Furthermore, no taxing authority within a Member State or a Member State that has withdrawn or been expelled from the Agreement may use registration with the centralized registration system for the purpose of, or as a factor in determining, whether a seller has a nexus with that Member State for any tax at any time.

(2) Uniform definitions of products and product-based exemptions from which a Member State may choose its individual tax base, provided, however, that all local jurisdictions in that Member State with respect to which a tax is imposed or collected, shall have a common tax base identical to the State tax base of that Member State. A Member State may enact product-based exemptions without restriction if the Agreement does not have a definition for the product or for a term that includes the product. A Member State shall relax the good faith requirement for acceptance of exemption certificates in accordance with section 317 of the Agreement, as in effect on the date of the enactment of this Act.

(3) Uniform rules for sourcing and attributing transactions to particular taxing jurisdictions.

(4) Uniform procedures for the certification of service providers and software on which a seller may elect to rely in order to determine Member State sales and use tax rates and taxability.

(5) Uniform rules for bad debts and rounding.

(6) Uniform requirements for tax returns and remittances.

(7) Consistent electronic filing and remittance methods.

(8) Single, State-level administration of all Member State and local sales and use taxes, including a requirement for a State-level filing of tax returns in each Member State.

(9) A provision requiring the elimination by each Member State of caps and thresholds on the application of sales and use tax rates and exemptions based on value, provided that this limitation does not apply to the items identified in sections 308C, 322, and 323 of the Agreement, as in effect on the date of the enactment of this Act.

(10) A provision requiring each Member State to complete a taxability matrix, as adopted by the Governing Board. The matrix shall include information regarding terms defined by the Agreement in the Library of Definitions. The matrix shall also include, pursuant to the requirements of the Governing Board, information on use-, entity-, and product-based exemptions.

(11) A provision requiring that each Member State relieves a seller or service provider from liability to that Member State and local jurisdiction for collection of the incorrect amount of sales or use tax, and relieves the purchaser from penalties stemming from such liability, provided that collection of the improper amount is the result of relying on information provided by that Member State regarding tax rates, boundaries, or taxing jurisdiction assignments, or in the taxability matrix regarding terms defined by the Agreement in the Library of Definitions.

(12) Audit procedures for sellers, including an option under which a seller not qualifying for the small business exception may request, by notifying the Governing Board, to be subject to a single audit on behalf of all Member States for sales and use taxes. The Governing Board, in its discretion, may authorize such a single audit.

(13)(A) Subject to subparagraphs (B), (C), (D), and (E), a provision requiring that in order for a Member State to require collection with respect to remote sales under section 4, the Member State shall provide compensation for expenses incurred by a seller directly in administering, collecting, and remitting sales and use taxes to that Member State. Such compensation may vary in each Member State as provided in the Agreement.

(B) Congress hereby finds that the compensation for expenses incurred by sellers required of Member States under the terms of the Agreement, as in effect on the enactment of this Act, is the minimum compensation necessary, when considered in connection with the simplification requirements contained in the Agreement on the date authority to require collection commences under section 4, to satisfy the requirement under subparagraph (A) on such date.

(C)(i) A provision requiring that the minimum compensation required of a Member State under subparagraph (A) may be modified as follows:

(I) Adjusted in relationship to changes in the size of the small business exemption adopted by the Governing Board.

(II) Decreased as additional simplifications and improvements in technology reduce collection costs.

(III) Increased if provisions of the Agreement are adopted that increase collection costs.

(ii) Any such modification in the minimum required compensation must be based on an independent review of the expenses incurred by sellers in administering, collecting, and remitting sales and use taxes and shall consider all changes impacting such expenses and take into account and be proportional to the increase or decrease in the expenses incurred by sellers in administering, collecting, and remitting sales and use taxes.

(D) The compensation required by subparagraph (A) shall be provided pursuant to the implementation schedule set out in the Agreement. Nothing in this Act shall prohibit a Member State from providing compensation greater than the amount required by this Act or the Agreement or on a date earlier than required by this Act or the Agreement.

(E) Compensation necessary to meet the requirement of subparagraph (A) may be provided to a seller or a third party service provider whom a seller has contracted with to perform the sales and use tax responsibilities of a seller.

(14) Appropriate protections for consumer privacy.

(15) Governance procedures and mechanisms to ensure timely, consistent, and uniform implementation and adherence to the principles of the streamlined system and the terms of the Agreement.

(16) A uniform rule to establish a small seller exception to a requirement to collect authorized by this Act.

(17) Uniform rules and procedures for sales tax holidays.

(18) Uniform rules and procedures to address refunds and credits for sales taxes relating to customer returns, restocking fees, discounts and coupons, and rules to address allocations of shipping and handling and discounts applied to multiple item and multiple seller orders.

(b) REQUIREMENT TO PROVIDE SIMPLIFIED TAX SYSTEMS.—

(1) IN GENERAL.—The requirements of this section are intended to ensure that each Member State provides and maintains the necessary simplification to its sales and use tax system to warrant the collection authority granted to such Member State in section 4.

(2) REDUCTION OF ADMINISTRATIVE BURDENS.—The requirements of this section should be construed—

(A) to require each Member State to substantially reduce the administrative burdens associated with sales and use taxes; and

(B) as allowing each Member State to exercise flexibility in how these requirements are satisfied.

(3) EXCEPTION.—In instances where exceptions to the requirements of this section can be exercised in a manner that does not materially increase the administrative burden on a seller obligated to collect or pay the taxes, such exceptions are permissible.

(c) NO REQUIREMENT TO EXEMPT FROM OR IMPOSE TAX.—Nothing in this Act or the Agreement shall require any Member State or any local taxing jurisdiction to exempt, or to impose a tax on any product, or to adopt any particular type of tax, or to impose the same rate of tax as any other taxing jurisdiction.

SEC. 7. LIMITATION.

(a) IN GENERAL.—Nothing in this Act shall be construed as—

(1) subjecting a seller to franchise taxes, income taxes, or licensing requirements of a Member State or political subdivision thereof; or

(2) affecting the application of such taxes or requirements or enlarging or reducing the authority of any Member State to impose such taxes or requirements.

(b) NO EFFECT ON NEXUS, ETC.—

(1) IN GENERAL.—No obligation imposed by virtue of the authority granted by section 4 shall be considered in determining whether a seller has a nexus with any Member State for any other tax purpose.

(2) PERMISSIBLE MEMBER STATE AUTHORITY.—Except as provided in subsection (a), and in section 4, nothing in this Act permits or prohibits a Member State from—

(A) licensing or regulating any person;

(B) requiring any person to qualify to transact intrastate business;

(C) subjecting any person to State taxes not related to the sale of goods or services; or

(D) exercising authority over matters of interstate commerce.

SEC. 8. EXPEDITED JUDICIAL REVIEW.

(a) THREE-JUDGE DISTRICT COURT HEARING.—Notwithstanding any other provision of law, any civil action challenging the constitutionality of this Act, or any provision thereof, shall be heard by a district court of 3 judges convened pursuant to the provisions of section 2284 of title 28, United States Code.

(b) APPELLATE REVIEW.—

(1) IN GENERAL.—Notwithstanding any other provision of law, an interlocutory or final judgment, decree, or order of the court of 3 judges in an action under subsection (a) holding this Act, or any provision thereof, unconstitutional shall be reviewable as a matter of right by direct appeal to the United States Supreme Court.

(2) 30-DAY TIME LIMIT.—Any appeal under paragraph (1) shall be filed not more than 30 days after the date of entry of such judgment, decree, or order.

SEC. 9. DEFINITIONS.

For the purposes of this Act the following definitions apply:

(1) GOVERNING BOARD.—The term ''Governing Board'' means the governing board established by the Streamlined Sales and Use Tax Agreement.

(2) MEMBER STATE.—The term ''Member State''—

(A) means a Member State as that term is used under the Streamlined Sales and Use Tax Agreement as in effect on the date of the enactment of this Act; and

(B) does not include associate members under the Agreement.

(3) NONDISCRETIONARY DUTY OF THE GOVERNING BOARD.—The term ''nondiscretionary duty of the Governing Board'' means any duty of the Governing Board specified in the Agreement as a requirement for action by use of the term ''shall'', ''will'', or ''is required to''.

(4) PERSON.—The term ''person'' means an individual, trust, estate, fiduciary, partnership, corporation, limited liability company, or any other legal entity, and includes a State or local government.

(5) REMOTE SALE.—The term ''remote sale'' means a sale of goods or services attributed to a particular Member State with respect to which a seller does not have adequate physical presence to establish nexus under the law existing on the day before the date of the enactment of this Act so as to allow such Member State to require, without regard to the authority granted by this Act, the seller to collect and remit taxes covered by this Act with respect to such sale.

(6) REMOTE SELLER.—The term ''remote seller'' means any seller who makes a remote sale.

(7) STATE.—The term ''State'' means each of the several States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, the Commonwealth of the Northern Mariana Islands, and any other territory or possession of the United States.

(8) STREAMLINED SALES AND USE TAX AGREEMENT.—The term ''Streamlined Sales and Use Tax Agreement'' (or ''the Agreement'') means the multistate agreement with that title adopted on November 12, 2002, as in effect on the date of the enactment of this Act and unless the context otherwise indicates as further amended from time to time.

SEC. 10. SEVERABILITY.

If any provision of this Act, an amendment made by this Act, or the application of such provision or amendment to any person or circumstance is held to be unconstitutional,

the remainder of this Act, the amendments made by this Act, and the application of the provisions of such to any person or circumstance shall not be affected thereby.

SEC. 11. SENSE OF CONGRESS ON DIGITAL GOODS AND SERVICES.

It is the sense of Congress that each Member State that is a party to the Agreement should work with other Member States that are also parties to the Agreement to prevent double taxation in situations where a foreign country has imposed a transaction tax on a digital good or service.

By Mr. DURBIN (for himself, Mr. COCHRAN, Mr. BROWN of Massachusetts, Mr. LEVIN, Mr. CARDIN, Mr. SCHUMER, and Mr. INOUYE):

S. 1454. A bill to amend title XVIII of the Social Security Act to provide for extended months of Medicare coverage of immunosuppressive drugs for kidney transplant patients and other renal dialysis provisions; to the Committee on Finance.

Mr. DURBIN. Mr. President, today I am introducing the ''Comprehensive Immunosuppressive Drug Coverage for Kidney Transplant Patients Act'' with my colleagues Senators COCHRAN, LEVIN, CARDIN, SCHUMER, INOUYE, and BROWN of Massachusetts.

The Centers for Disease Control and Prevention estimates that about 13 percent of American adults, 26 million people, have chronic kidney disease. Some of these individuals can improve their condition with medication and lifestyle changes, but approximately half a million of them have irreversible kidney failure, or end-stage renal disease, ESRD. These patients require dialysis or a kidney transplant to survive.

Organ transplantation is a medical success story. Thousands of transplants are done every year, and for the patients fortunate enough to receive a donated organ, the quality and length of their lives can be dramatically improved. Of the more than 28,000 transplants performed in 2010, over 16,898 of them were kidney transplants.

A large portion of these kidney transplants were paid for by the Medicare system, which provides healthcare to aged and disabled Americans, as well as those living with ESRD. Medicare also covers dialysis for patients who have not received a donor kidney and immunosuppressive drugs for kidney transplant recipients. Organ transplant recipients must take immunosuppressive drugs every day for the life of their transplant to reduce the risk of organ rejection.

In 2000, Congress wisely eliminated the 36–month time limitation for aged and disabled beneficiaries who had Medicare status at the time of transplant. So today, for an older or disabled person on Medicare, immunosuppressive drugs are covered by Medicare for the life of the transplant.

However, we still have an unfair and unrealistic gap in coverage for people with ESRD who are neither disabled nor elderly. For those transplant recipients, Medicare coverage, including coverage of immunosuppressive drugs, ends 36 months after transplantation. Without regular access to immunosuppressive drugs to prevent rejection, many patients find themselves back in a risky and frightening place, in need of a new kidney. This is economically inefficient and morally wrong.

Since Medicare covers the cost of the transplant for end stage renal disease, it makes sense for Medicare to preserve this investment by covering anti-rejection drugs. It would be far less expensive for Medicare to cover immunosuppressive drugs at a cost of $10,000 to $20,000 a year than to pay for dialysis at $78,000 a year or another transplant at a cost of $110,000 if a patient's kidney fails and he is once again eligible for Medicare coverage.

I am pleased to introduce the Comprehensive Immunosuppressive Drug Coverage for Kidney Transplant Patients Act along with my colleagues. This legislation would allow kidney transplant recipients to continue Medicare coverage for the purpose of immunosuppressive drugs only. All other Medicare coverage would end 36 months after the transplant.

It is time to pass this legislation to provide continuous coverage for immunosuppressive drugs through Medicare. My legislation will reduce the need for dialysis and kidney re-transplants and provide reliable, sustained access to critically important, life-saving medications for thousands of Americans. In both moral and economic terms, this is the right decision.

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. 1454

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 ''Comprehensive Immunosuppressive Drug Coverage for Kidney Transplant Patients Act of 2011''.

SEC. 2. EXTENDED MONTHS OF COVERAGE OF IMMUNOSUPPRESSIVE DRUGS FOR KIDNEY TRANSPLANT PATIENTS AND OTHER RENAL DIALYSIS PROVISIONS.

(a) MEDICARE ENTITLEMENT TO IMMUNOSUPPRESSIVE DRUGS FOR KIDNEY TRANSPLANT RECIPIENTS .—

(1) KIDNEY TRANSPLANT RECIPIENTS.—Section 226A(b)(2) of the Social Security Act (42 U.S.C. 426–1(b)(2)) is amended by inserting ''(except for eligibility for enrollment under part B solely for purposes of coverage of immunosuppressive drugs described in section 1861(s)(2)(J))'' before '', with the thirty-sixth month''.

(2) INDIVIDUALS ELIGIBLE ONLY FOR COVERAGE OF IMMUNOSUPPRESSIVE DRUGS.—

(A) Section 1836 of the Social Security Act (42 U.S.C. 1395o) is amended—

(i) by striking ''Every'' and inserting ''(a) IN GENERAL.—Every''; and

(ii) by inserting at the end the following new subsection:

''(b) INDIVIDUALS ELIGIBLE FOR IMMUNOSUPPRESSIVE DRUG COVERAGE.—Beginning on January 1, 2012, every individual whose insurance benefits under part A have ended (whether before, on, or after such date) by reason of section 226A(b)(2) is eligible for enrollment in the insurance program established by this part solely for purposes of coverage of immunosuppressive drugs.''.

(B) CONFORMING AMENDMENT.—Sections 1837, 1838, and 1839 of the Social Security Act (42 U.S.C. 1395(p), 42 U.S.C. 1395(q), 42 U.S.C. 1395(r)) are each amended by striking ''1836'' and inserting ''1836(a)'' each place it appears.

(3) ENROLLMENT FOR INDIVIDUALS ONLY ELIGIBLE FOR COVERAGE OF IMMUNOSUPPRESSIVE DRUGS.—Section 1837 of the Social Security Act (42 U.S.C. 1395(p)) is amended by adding at the end the following new subsection:

''(m)(1) Any individual who is eligible under section 1836(b) to enroll in the medical insurance program established under this part for purposes of coverage of immunosuppressive drugs may enroll only in such manner and form as may be prescribed by regulations, and only during an enrollment period described in this subsection.

''(2) An individual described in paragraph (1) may enroll beginning on the first day of the third month before the month in which the individual first satisfies section 1836(b).

''(3) An individual described in paragraph (1) whose entitlement for hospital insurance benefits under part A ends by reason of section 226A(b)(2) on or after January 1, 2012, shall be deemed to have enrolled in the medical insurance program established by this part for purposes of coverage of immunosuppressive drugs.''.

(4) COVERAGE PERIOD FOR INDIVIDUALS ONLY ELIGIBLE FOR COVERAGE OF IMMUNOSUPPRESSIVE DRUGS.—

(A) IN GENERAL.—Section 1838 of the Social Security Act (42 U.S.C. 1395q) is amended by adding at the end the following new subsection:

''(g) In the case of an individual described in section 1836(b), the following rules shall apply:

''(1) In the case of such an individual who is deemed to have enrolled in part B for coverage of immunosuppressive drugs under section 1837(m)(3), such individual's coverage period shall begin on the first day of the month in which the individual first satisfies section 1836(b).

''(2) In the case of such an individual who enrolls in part B for coverage of immunosuppressive drugs under section 1837(m)(2), such individual's coverage period shall begin on the first day of the month in which the individual first satisfies section 1836(b) or the month following the month in which the individual so enrolls, whichever is later.

''(3) The provisions of subsections (b) and (d) shall apply with respect to an individual described in paragraph (1) or (2).

''(4) In addition to the reasons for termination under subsection (b), the coverage period of an individual described in paragraph (1) or (2) shall end when the individual becomes entitled to benefits under this title under section 226(a), 226(b), or 226A.''.

(B) CONFORMING AMENDMENTS.—Section 1838(b) of the Social Security Act (42 U.S.C. 1395q(b)) is amended, in the matter following paragraph (2), by adding ''or section 1837(m)(3)'' after ''section 1837(f)'' each place it appears.

(5) PREMIUMS FOR INDIVIDUALS ONLY ELIGIBLE FOR COVERAGE OF IMMUNOSUPPRESSIVE DRUGS.—Section 1839 of the Social Security Act (42 U.S.C. 1395r) is amended—

(A) in subsection (b), by adding at the end the following new sentence: ''No increase in the premium shall be effected for individuals who are enrolled pursuant to section 1836(b) for coverage only of immunosuppressive drugs.''; and

(B) by adding at the end the following new subsection:

''(j) DETERMINATION OF PREMIUM FOR INDIVIDUALS ONLY ELIGIBLE FOR COVERAGE OF IMMUNOSUPPRESSIVE DRUGS.—The Secretary shall, during September of each year, determine and promulgate a monthly premium rate for the succeeding calendar year for individuals who enroll only for the purpose of coverage of immunosuppressive drugs under section 1836(b). Such premium shall be equal to 35 percent of the monthly actuarial rate for enrollees age 65 and over, determined according to paragraph (1), for that succeeding calendar year. The monthly premium of each individual enrolled for coverage of immunosuppressive drugs under section 1836(b) for each month shall be the amount promulgated in this subsection. Such amount shall be adjusted in accordance with subsections (c) and (f).''.

(6) GOVERNMENT CONTRIBUTION.—Section 1844(a) of the Social Security Act (42 U.S.C. 1395w(a)) is amended—

(A) in paragraph (3), by striking the period at the end and inserting ''; plus'';

(B) by adding at the end the following new paragraph:

''(4) a Government contribution equal to the estimated aggregate reduction in premiums payable under part B that results from establishing the premium at 35 percent of the actuarial rate under section 1839(j) instead of 50 percent of the actuarial rate for individuals who enroll only for the purpose of coverage of immunosuppressive drugs under section 1836(b).''; and

(C) by adding at the end the following flush matter:

''The Government contribution under paragraph (4) shall be treated as premiums payable and deposited for purposes of subparagraphs (A) and (B) of paragraph (1).''.

(7) EXTENSION OF SECONDARY PAYER REQUIREMENTS FOR ESRD BENEFICIARIES ELIGIBLE FOR COVERAGE OF IMMUNOSUPPRESSIVE DRUGS.—Section 1862(b)(1)(C) of the Social Security Act (42 U.S.C. 1395(y)(b)(1)) is amended by adding at the end the following new sentence: ''With regard to immunosuppressive drugs furnished to an individual who enrolls for the purpose of coverage of immunosuppressive drugs under section 1836(b) on or after January 1, 2012, this subparagraph shall apply without regard to any time limitation, except that when such individual becomes entitled to benefits under this title under sections 226(a) or 226(b), or entitled to or eligible for benefits under this title under section 226A, the provisions of subparagraphs (A) and (B), and the time limitations under this subparagraph, respectively, shall apply.''.

(8) ENSURING COVERAGE UNDER THE MEDICARE SAVINGS PROGRAM.—Section 1905(p)(1)(A) of the Social Security Act (42 U.S.C. 1396d(p)(1)(A)) is amended by inserting ''or an individual who is enrolled under part B for the purpose of coverage of immunosuppressive drugs under section 1836(b)'' after ''section 1818''.

(9) PART D.—Section 1860D–1(a)(3)(A) of the Social Security Act (42 U.S.C. 1395w–101(a)(3)(A)) is amended by inserting ''(but not including an individual enrolled solely for coverage of immunosuppressive drugs under section 1836(b))'' before the period at the end.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 242—SUPPORTING THE GOALS AND IDEALS OF NATIONAL OVARIAN CANCER AWARENESS MONTH

Ms. STABENOW (for herself, Ms. SNOWE, Mr. INOUYE, Mr. CARDIN, Ms. COLLINS, Mrs. FEINSTEIN, Mr. COCHRAN, Mr. CHAMBLISS, Mr. TESTER, Mrs. MURRAY, Mr. LAUTENBERG, Mr. MENENDEZ, Mr. BENNET, Mr. LIEBERMAN, Mrs. HUTCHISON, Mrs. BOXER, Mr. MERKLEY, Mr. UDALL of Colorado, Mr. BROWN of Ohio, Mr. WICKER, Mr. BROWN of Massachusetts, Mr. BLUMENTHAL, and Mr. SCHUMER) submitted the following resolution; which was considered and agreed to:

S. RES. 242

Whereas ovarian cancer is the deadliest of all gynecologic cancers;

Whereas ovarian cancer is the 5th leading cause of cancer deaths among women in the United States;

Whereas almost 21,000 women will be diagnosed with ovarian cancer in 2011, and 15,000 will die from the disease;

Whereas these deaths are those of our mothers, sisters, daughters, family members, and community leaders;

Whereas the mortality rate for ovarian cancer has not significantly decreased since the ''War on Cancer'' was declared 40 years ago;

Whereas all women are at risk for ovarian cancer, and 90 percent of women diagnosed with ovarian cancer do not have a family history that puts them at a higher risk;

Whereas some women, such as those with a family history of breast or ovarian cancer, are at a higher risk for the disease;

Whereas the pap test is sensitive and specific to the early detection of cervical cancer, but not ovarian cancer;

Whereas there is currently no reliable early detection test for ovarian cancer;

Whereas many people are unaware that the symptoms of ovarian cancer often include bloating, pelvic or abdominal pain, difficulty eating or feeling full quickly, urinary symptoms, and several other symptoms that are easily confused with other diseases;

Whereas in June 2007, the first national consensus statement on ovarian cancer symptoms was developed to provide consistency in describing symptoms to make it easier for women to learn and remember the symptoms;

Whereas there are known methods to reduce the risk of ovarian cancer, including prophylactic surgery, oral contraceptives, and breast-feeding;

Whereas, due to the lack of a reliable early detection test, 75 percent of cases of ovarian cancer are detected at an advanced stage, making the overall 5-year survival rate only 45 percent;

Whereas there are factors that are known to reduce the risk for ovarian cancer and that play an important role in the prevention of the disease;

Whereas awareness of the symptoms of ovarian cancer by women and health care providers can lead to a quicker diagnosis;

Whereas, each year during the month of September, the Ovarian Cancer National Alliance and its partner members hold a number of events to increase public awareness of ovarian cancer; and

Whereas September 2011 should be designated as ''National Ovarian Cancer Awareness Month'' to increase public awareness of ovarian cancer: Now, therefore, be it

Resolved, That the Senate supports the goals and ideals of National Ovarian Cancer Awareness Month.

SENATE RESOLUTION 243—PROMOTING INCREASED AWARENESS, DIAGNOSIS, AND TREATMENT OF ATRIAL FIBRILLATION TO ADDRESS THE HIGH MORBIDITY AND MORTALITY RATES AND TO PREVENT AVOIDABLE HOSPITALIZATIONS ASSOCIATED WITH THE DISEASE

Mr. CRAPO (for himself, Mr. CASEY, Mr. INOUYE, Mr. AKAKA, Mr. RUBIO, and Mr. TOOMEY) submitted the following resolution; which was considered and agreed to:

S. RES. 243

Whereas atrial fibrillation is a cardiac condition that results when the usual coordinated electrical activity in the atria of the heart becomes disorganized and chaotic, hampering the ability of the atria to fill the ventricles with blood, and allowing blood to pool in the atria and form clots;

Whereas an estimated 2,500,000 people in the United States are living with atrial fibrillation, the most common ''serious'' heart rhythm abnormality that occurs in people older than 65 years of age;

Whereas atrial fibrillation is associated with an increased long-term risk of stroke, heart failure, and all-cause mortality, especially among women;

Whereas people older than 40 years of age have a 1-in-4 risk of developing atrial fibrillation in their lifetime;

Whereas an estimated 15 percent of strokes are the result of untreated atrial fibrillation, a condition that dramatically increases the risk of stroke to approximately 5 times more than the general population;

Whereas atrial fibrillation accounts for approximately 529,000 hospital discharges annually;

Whereas atrial fibrillation costs an estimated $3,600 per patient for a total cost burden in the United States of $15,700,000,000;

Whereas better patient and health care provider education is needed for the timely recognition of atrial fibrillation symptoms;

Whereas an electrocardiogram is an effective and risk-free screen for heart rhythm irregularities and can be part of a routine preventive exam;

Whereas there is a dearth of outcome performance measures that focus on the management of atrial fibrillation; and

Whereas evidence-based care guidelines improve patient outcomes and prevent unnecessary hospitalizations for individuals with undiagnosed atrial fibrillation and for patients once atrial fibrillation is detected: Now, therefore, be it

Resolved, That it is the sense of the Senate that the Secretary of Health and Human Services should work with leaders in the medical community to explore ways to improve medical research, screening and prevention methods, and surveillance efforts in order to prevent and appropriately manage atrial fibrillation, including by—

(1) advancing the development of process and outcome measures for the management of atrial fibrillation by national developers;

(2) facilitating the adoption of evidence-based guidelines by the medical community to improve patient outcomes;

(3) advancing atrial fibrillation research and education by—

(A) encouraging basic science research to determine the causes and optimal treatments for atrial fibrillation;

(B) exploring development of screening tools and protocols to determine the risk of developing atrial fibrillation; and

(C) enhancing current surveillance and tracking systems to include atrial fibrillation; and