

hard work he has done for me, my staff, and the State of South Dakota over the past few months.

Patrick is a graduate of Stevens High School in Rapid City, SD. Currently, he is attending the University of South Dakota, where he is majoring in political science and history. He is a hard worker who has been dedicated to getting the most out of his internship experience.

I would like to extend my sincere thanks and appreciation to Patrick for all of the fine work he has done and wish him continued success in the years to come.●

NOTIFICATION OF THE PRESIDENT'S INTENT TO ADD THE REPUBLIC OF SOUTH SUDAN (SOUTH SUDAN) TO THE LIST OF BENEFICIARY DEVELOPING COUNTRIES UNDER THE GENERALIZED SYSTEM OF PREFERENCES (GSP) PROGRAM—PM 44

The PRESIDING OFFICER laid before the Senate the following message from the President of the United States which was referred to the Committee on Finance:

To the Congress of the United States:

In accordance with section 502(f)(1)(A) of the Trade Act of 1974, as amended (the "1974 Act") (19 U.S.C. 2462(f)(1)(A)), I am notifying the Congress of my intent to add the Republic of South Sudan (South Sudan) to the list of beneficiary developing countries under the Generalized System of Preferences (GSP) program. South Sudan became an independent nation on July 9, 2011. After considering the criteria set forth in section 502(c) of the 1974 Act (19 U.S.C. 2462(c)), I have determined that South Sudan should be designated as a GSP beneficiary developing country.

In addition, in accordance with section 502(f)(1)(B) of the 1974 Act (19 U.S.C. 2462(f)(1)(B)), I am providing notification of my intent to add South Sudan to the list of least-developed beneficiary countries under the GSP program. After considering the criteria set forth in section 502(c) of the 1974 Act, I have determined that it is appropriate to extend least-developed beneficiary developing country benefits to South Sudan.

BARACK OBAMA.
THE WHITE HOUSE, March 26, 2012.

NOTIFICATION OF THE PRESIDENT'S INTENT TO SUSPEND DESIGNATION OF ARGENTINA AS A BENEFICIARY DEVELOPING COUNTRY UNDER THE GENERALIZED SYSTEM OF PREFERENCES (GSP) PROGRAM—PM 45

The PRESIDING OFFICER laid before the Senate the following message from the President of the United States which was referred to the Committee on Finance:

To the Congress of the United States:

In accordance with section 502(f)(2) of the Trade Act of 1974, as amended (the

"1974 Act") (19 U.S.C. 2462(f)(2)), I am providing notification of my intent to suspend designation of Argentina as a beneficiary developing country under the Generalized System of Preferences (GSP) program. Section 502(b)(2)(E) of the 1974 Act (19 U.S.C. 2462(b)(2)(E)) provides that the President shall not designate any country a beneficiary developing country under the GSP if such country fails to act in good faith in enforcing arbitral awards in favor of U.S.-owned companies. Section 502(d)(2) of the 1974 Act (19 U.S.C. 2462(d)(2)) provides that, after complying with the requirements of section 502(f)(2) of the 1974 Act (19 U.S.C. 2462(f)(2)), the President shall withdraw or suspend the designation of any country as a beneficiary developing country if, after such designation, the President determines that as the result of changed circumstances such country would be barred from designation as a beneficiary developing country under section 502(b)(2) of the 1974 Act.

Pursuant to section 502(d) of the 1974 Act, having considered the factors set forth in section 502(b)(2)(E), I have determined that it is appropriate to suspend Argentina's designation as a beneficiary developing country under the GSP program because it has not acted in good faith in enforcing arbitral awards in favor of U.S.-owned companies.

BARACK OBAMA.
THE WHITE HOUSE, March 26, 2012.

MEASURES PLACED ON THE CALENDAR

The following bills were read the second time, and placed on the calendar:

S. 2230. A bill to reduce the deficit by imposing a minimum effective tax rate for high-income taxpayers.

S. 2231. A bill to amend the Federal Credit Union Act, to advance the ability of credit unions to promote small business growth and economic development opportunities, and for other purposes.

H.R. 5. An act to improve patient access to health care services and provide improved medical care by reducing the excessive burden the liability system places on the health care delivery system.

MEASURES READ THE FIRST TIME

The following bill was read the first time:

S. 2237. A bill to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes.

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. SCHUMER (for himself, Mr. LEE, Ms. MIKULSKI, Mr. BLUNT, Ms. KLOBUCHAR, Mr. KIRK, Mr. RUBIO, and Mr. COONS):

S. 2233. A bill to amend the Immigration and Nationality Act to stimulate inter-

national tourism to the United States; to the Committee on the Judiciary.

By Mr. BLUMENTHAL (for himself, Mr. PORTMAN, Mr. FRANKEN, Mr. RUBIO, Ms. COLLINS, Mr. LIEBERMAN, and Mrs. MCCASKILL):

S. 2234. A bill to prevent human trafficking in government contracting; to the Committee on Homeland Security and Governmental Affairs.

By Mr. NELSON of Nebraska:

S. 2235. A bill to prohibit the establishment by air carriers and airport operators of expedited lines at airport screening checkpoints for specific categories of passengers, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. BENNET (for himself, Mr. HATCH, and Mr. BURR):

S. 2236. A bill to provide for the expedited development and evaluation of drugs designated as breakthrough drugs; to the Committee on Health, Education, Labor, and Pensions.

By Mr. REID:

S. 2237. A bill to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; read the first time.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Mr. WARNER (for himself, Mr. BINGAMAN, Ms. MURKOWSKI, Mr. LUGAR, Ms. COLLINS, Mr. PRYOR, and Mr. UDALL of Colorado):

S. Res. 406. A resolution commending the achievements and recognizing the importance of the Alliance to Save Energy on the 35th anniversary of the incorporation of the Alliance; to the Committee on the Judiciary.

ADDITIONAL COSPONSORS

S. 418

At the request of Mr. HARKIN, the names of the Senator from Georgia (Mr. ISAKSON) and the Senator from Wisconsin (Mr. JOHNSON) were added as cosponsors of S. 418, a bill to award a Congressional Gold Medal to the World War II members of the Civil Air Patrol.

S. 550

At the request of Mr. LIEBERMAN, the name of the Senator from Montana (Mr. TESTER) was added as a cosponsor of S. 550, a bill to improve the provision of assistance to fire departments, and for other purposes.

S. 641

At the request of Mr. DURBIN, the name of the Senator from Minnesota (Mr. FRANKEN) was added as a cosponsor of S. 641, a bill to provide 100,000,000 people with first-time access to safe drinking water and sanitation on a sustainable basis within six years by improving the capacity of the United States Government to fully implement the Senator Paul Simon Water for the Poor Act of 2005.

S. 722

At the request of Mr. WYDEN, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 722, a bill to strengthen and protect Medicare hospice programs.

S. 835

At the request of Mr. CRAPO, the name of the Senator from Montana (Mr. TESTER) was added as a cosponsor of S. 835, a bill to reform the Bureau of Alcohol, Tobacco, Firearms, and Explosives, modernize firearms laws and regulations, protect the community from criminals, and for other purposes.

S. 960

At the request of Mr. KERRY, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 960, a bill to provide for a study on issues relating to access to intravenous immune globulin (IVG) for Medicare beneficiaries in all care settings and a demonstration project to examine the benefits of providing coverage and payment for items and services necessary to administer IVG in the home.

S. 1309

At the request of Mr. SCHUMER, the name of the Senator from Iowa (Mr. HARKIN) was added as a cosponsor of S. 1309, a bill to amend title XIX of the Social Security Act to cover physician services delivered by podiatric physicians to ensure access by Medicaid beneficiaries to appropriate quality foot and ankle care.

S. 1575

At the request of Mr. CARDIN, the name of the Senator from West Virginia (Mr. ROCKEFELLER) was added as a cosponsor of S. 1575, a bill to amend the Internal Revenue Code of 1986 to modify the depreciation recovery period for energy-efficient cool roof systems.

S. 1696

At the request of Mr. LEAHY, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of S. 1696, a bill to improve the Public Safety Officers' Benefits Program.

S. 1718

At the request of Mr. WYDEN, the name of the Senator from Missouri (Mr. BLUNT) 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. 1872

At the request of Mr. JOHANNIS, his name was added as a cosponsor of S. 1872, a bill to amend the Internal Revenue Code of 1986 to provide for the tax treatment of ABLE accounts established under State programs for the care of family members with disabilities, and for other purposes.

S. 1884

At the request of Mr. DURBIN, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 1884, a bill to provide States with incentives to require elementary schools and secondary schools to maintain, and permit school personnel to administer, epinephrine at schools.

S. 1947

At the request of Mr. BLUMENTHAL, the name of the Senator from Lou-

isiana (Ms. LANDRIEU) was added as a cosponsor of S. 1947, a bill to prohibit attendance of an animal fighting venture, and for other purposes.

S. 2003

At the request of Mrs. FEINSTEIN, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 2003, a bill to clarify that an authorization to use military force, a declaration of war, or any similar authority shall not authorize the detention without charge or trial of a citizen or lawful permanent resident of the United States and for other purposes.

S. 2060

At the request of Mr. KOHL, the name of the Senator from Oregon (Mr. MERKLEY) was added as a cosponsor of S. 2060, a bill to provide for the payment of a benefit to members eligible for participation in the Post-Deployment/Mobilization Respite Absence program for days of nonparticipation due to Government error.

S. 2066

At the request of Ms. MURKOWSKI, the name of the Senator from Idaho (Mr. CRAPO) was added as a cosponsor of S. 2066, a bill to recognize the heritage of recreational fishing, hunting, and shooting on Federal public land and ensure continued opportunities for those activities.

S. 2085

At the request of Mr. PAUL, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of S. 2085, a bill to strengthen employee cost savings suggestions programs within the Federal Government.

S. 2103

At the request of Mr. LEE, the names of the Senator from Oklahoma (Mr. COBURN) and the Senator from Arkansas (Mr. BOOZMAN) were added as cosponsors of S. 2103, a bill to amend title 18, United States Code, to protect paincapable unborn children in the District of Columbia, and for other purposes.

S. 2112

At the request of Mr. BEGICH, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 2112, a bill to amend title 10, United States Code, to authorize space-available travel on military aircraft for members of the reserve components, a member or former member of a reserve component who is eligible for retired pay but for age, widows and widowers of retired members, and dependents.

S. 2121

At the request of Ms. KLOBUCHAR, the name of the Senator from Montana (Mr. TESTER) was added as a cosponsor of S. 2121, a bill to modify the Department of Defense Program Guidance relating to the award of Post-Deployment/Mobilization Respite Absence administrative absence days to members of the reserve components to exempt any member whose qualified mobilization commenced before October 1, 2011, and continued on or after that date,

from the changes to the program guidance that took effect on that date.

S. 2155

At the request of Mrs. MCCASKILL, her name was added as a cosponsor of S. 2155, a bill to amend the Farm Security and Rural Investment Act of 2002 to promote biobased manufacturing.

S. 2160

At the request of Mr. MORAN, the name of the Senator from Nebraska (Mr. JOHANNIS) was added as a cosponsor of S. 2160, a bill to improve the examination of depository institutions, and for other purposes.

S. 2165

At the request of Mrs. BOXER, the names of the Senator from Nevada (Mr. HELLER) and the Senator from Missouri (Mrs. MCCASKILL) were added as cosponsors of S. 2165, a bill to enhance strategic cooperation between the United States and Israel, and for other purposes.

S. 2179

At the request of Mr. WEBB, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of S. 2179, a bill to amend title 38, United States Code, to improve oversight of educational assistance provided under laws administered by the Secretary of Veterans Affairs and the Secretary of Defense, and for other purposes.

S. 2204

At the request of Mr. MENENDEZ, the names of the Senator from Maryland (Ms. MIKULSKI), the Senator from California (Mrs. BOXER), the Senator from New Jersey (Mr. LAUTENBERG), the Senator from Oregon (Mr. WYDEN), the Senator from Pennsylvania (Mr. CASEY), the Senator from Maryland (Mr. CARDIN), the Senator from California (Mrs. FEINSTEIN), the Senator from Connecticut (Mr. BLUMENTHAL) and the Senator from Oregon (Mr. MERKLEY) were added as cosponsors of S. 2204, a bill to eliminate unnecessary tax subsidies and promote renewable energy and energy conservation.

S. 2219

At the request of Mr. WHITEHOUSE, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 2219, a bill to amend the Federal Election Campaign Act of 1971 to provide for additional disclosure requirements for corporations, labor organizations, Super PACs and other entities, and for other purposes.

S. 2221

At the request of Mr. THUNE, the names of the Senator from Montana (Mr. BAUCUS) and the Senator from Missouri (Mrs. MCCASKILL) were added as cosponsors of S. 2221, a bill to prohibit the Secretary of Labor from finalizing a proposed rule under the Fair Labor Standards Act of 1938 relating to child labor.

S.J. RES. 39

At the request of Mr. CARDIN, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of S.J. Res. 39, a joint resolution removing the deadline for the ratification of the equal rights amendment.

S. RES. 356

At the request of Mrs. FEINSTEIN, the name of the Senator from Maryland (Mr. CARDIN) was added as a cosponsor of S. Res. 356, a resolution expressing support for the people of Tibet.

S. RES. 370

At the request of Mr. CASEY, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. Res. 370, a resolution calling for democratic change in Syria.

S. RES. 380

At the request of Mr. GRAHAM, the names of the Senator from Montana (Mr. TESTER), the Senator from Kansas (Mr. ROBERTS) and the Senator from Alaska (Mr. BEGICH) were added as cosponsors of S. Res. 380, a resolution to express the sense of the Senate regarding the importance of preventing the Government of Iran from acquiring nuclear weapons capability.

S. RES. 402

At the request of Mr. JOHANNES, his name was added as a cosponsor of S. Res. 402, a resolution condemning Joseph Kony and the Lord's Resistance Army for committing crimes against humanity and mass atrocities, and supporting ongoing efforts by the United States Government and governments in central Africa to remove Joseph Kony and Lord's Resistance Army commanders from the battlefield.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. REID:

S. 2237. A bill to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; read the first time.

Mr. REID. 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. 2237

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 "Small Business Jobs and Tax Relief Act".

SEC. 2. TEMPORARY TAX CREDIT FOR INCREASED PAYROLL.

(a) IN GENERAL.—In the case of a qualified employer who elects the application of this section, there shall be allowed as a credit against the tax imposed by chapter 1 of the Internal Revenue Code of 1986 for the taxable year which includes December 31, 2012, an amount equal to 10 percent of the excess (if any) of—

(1) the sum of the wages and compensation paid by such qualified employer for qualified services during calendar year 2012, over

(2) the sum of such wages and compensation paid during calendar year 2011.

(b) LIMITATION.—The amount of the excess taken into account under subsection (a) with respect to any qualified employer shall not exceed \$5,000,000.

(c) WAGES AND COMPENSATION.—For purposes of this section—

(1) WAGES.—The term "wages" has the meaning given such term under section 3121 of the Internal Revenue Code of 1986 for purposes of the tax imposed by section 3111(a) of such Code.

(2) COMPENSATION.—The term "compensation" has the meaning given such term under section 3231 of such Code for purposes of the portion of the tax imposed by section 3221(a) of such Code that corresponds to the tax imposed by section 3111(a) of such Code.

(3) APPLICATION OF CONTRIBUTION AND BENEFIT BASE TO CALENDAR YEAR 2011.—For purposes of determining wages and compensation under subsection (a)(2), the contribution and benefit base as determined under section 230 of the Social Security Act shall be such amount as in effect for calendar year 2012.

(4) SPECIAL RULE WHEN NO WAGES OR COMPENSATION IN 2011.—In any case in which the sum of the wages and compensation paid by a qualified employer for qualified services during calendar year 2011 is zero, then the amount taken into account under subsection (a)(2) shall be 80 percent of the amount taken into account under subsection (a)(1).

(5) COORDINATION WITH OTHER EMPLOYMENT CREDITS.—The amount of the excess taken into account under subsection (a) shall be reduced by the sum of all other Federal tax credits determined with respect to wages or compensation paid in calendar year 2012.

(d) OTHER DEFINITIONS.—

(1) QUALIFIED EMPLOYER.—For purposes of this section—

(A) IN GENERAL.—The term "qualified employer" has the meaning given such term under section 3111(d)(2) of the Internal Revenue Code of 1986, determined by substituting "section 101 of the Higher Education Act of 1965" for "section 101(b) of the Higher Education Act of 1965" in subparagraph (B) thereof.

(B) AGGREGATION RULES.—Rules similar to the rules of sections 414(b), 414(c), 414(m), and 414(o) of such Code shall apply to determine when multiple entities shall be treated as a single employer, and rules with respect to predecessor and successor employers may be applied, in such manner as may be prescribed by the Secretary of the Treasury or the Secretary's designee (in this section referred to as the "Secretary").

(2) QUALIFIED SERVICES.—The term "qualified services" means services performed by an individual who is not described in section 51(i)(1) of such Code (applied by substituting "qualified employer" for "taxpayer" each place it appears)—

(A) in a trade or business of the qualified employer, or

(B) in the case of a qualified employer exempt from tax under section 501(a) of such Code, in furtherance of the activities related to the purpose or function constituting the basis of the employer's exemption under section 501 of such Code.

(e) APPLICATION OF CERTAIN RULES.—Rules similar to the rules of sections 280C(a) and 6501(m) of the Internal Revenue Code of 1986 shall apply with respect to the credit determined under this section.

(f) TREATMENT OF CREDIT.—For purposes of the Internal Revenue Code of 1986—

(1) TAXABLE EMPLOYERS.—

(A) IN GENERAL.—The credit allowed under subsection (a) with respect to qualified services described in subsection (d)(2)(A) for any taxable year shall be added to the current year business credit under section 38(b) of such Code for such taxable year and shall be treated as a credit allowed under subpart D of part IV of subchapter A of chapter 1 of such Code.

(B) LIMITATION ON CARRYBACKS.—No portion of the unused business credit under section 38 of such Code for any taxable year which is attributable to an increase in the

current year business credit by reason of subparagraph (A) may be carried to a taxable year beginning before the date of the enactment of this section.

(2) TAX-EXEMPT EMPLOYERS.—

(A) IN GENERAL.—The credit allowed under subsection (a) with respect to qualified services described in subsection (d)(2)(B) for any taxable year—

(i) shall be treated as a credit allowed under subpart C of part IV of subchapter A of chapter 1 of such Code, and

(ii) shall be added to the credits described in subparagraph (A) of section 6211(b)(4) of such Code.

(B) CONFORMING AMENDMENT.—Section 1324(b)(2) of title 31, United States Code, is amended by inserting "or due under section 2 of the Small Business Jobs and Tax Relief Act" after "the Housing Assistance Tax Act of 2008".

(g) TREATMENT OF POSSESSIONS.—

(1) PAYMENTS TO POSSESSIONS.—

(A) MIRROR CODE POSSESSIONS.—The Secretary shall pay to each possession of the United States with a mirror code tax system amounts equal to the loss to that possession by reason of the application of subsections (a) through (f). Such amounts shall be determined by the Secretary based on information provided by the government of the respective possession of the United States.

(B) OTHER POSSESSIONS.—The Secretary shall pay to each possession of the United States which does not have a mirror code tax system the amount estimated by the Secretary as being equal to the loss to that possession that would have occurred by reason of the application of subsections (a) through (f) if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply with respect to any possession of the United States unless such possession establishes to the satisfaction of the Secretary that the possession has implemented (or, at the discretion of the Secretary, will implement) an income tax benefit which is substantially equivalent to the income tax credit allowed under such subsections.

(2) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—No increase in the credit determined under section 38(b) of the Internal Revenue Code of 1986 against United States income taxes for any taxable year determined by reason of subsection (f)(1)(A) shall be taken into account with respect to any person—

(A) to whom a credit is allowed against taxes imposed by the possession by reason of this section for such taxable year, or

(B) who is eligible for a payment under a plan described in paragraph (1)(B) with respect to such taxable year.

(3) DEFINITIONS AND SPECIAL RULES.—

(A) POSSESSION OF THE UNITED STATES.—For purposes of this subsection, the term "possession of the United States" includes American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the Commonwealth of Puerto Rico, and the United States Virgin Islands.

(B) MIRROR CODE TAX SYSTEM.—For purposes of this subsection, the term "mirror code tax system" means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

(C) TREATMENT OF PAYMENTS.—For purposes of section 1324(b)(2) of title 31, United States Code, the payments under this subsection shall be treated in the same manner as a refund due from credit provisions described in such section.