

does not have and has not begun to develop a qualified court interpreter program.

(d) TREATMENT OF DISTRICT OF COLUMBIA.—For purposes of this section—

(1) the District of Columbia shall be treated as a State; and

(2) the District of Columbia Court of Appeals shall act as the highest State court for the District of Columbia.

#### SEC. 4. REPORT.

Not later than 1 year after the date on which the first grant is made under section 3, the Administrator shall submit a report to Congress that describes how each highest State court has used the funds from each grant made under section 3 in a manner consistent with section 3(a)(2).

#### SEC. 5. AUTHORIZATION OF APPROPRIATIONS.

There are authorized to be appropriated \$10,000,000 for each of fiscal years 2013 through 2017 to carry out this Act.

By Mr. BURR:

S. 3367. A bill to deter the disclosure to the public of evidence or information on United States covert actions by prohibiting security clearances to individuals who make such disclosures; to the Select Committee on Intelligence.

Mr. BURR. Mr. President, I come to the Senate floor today for a reason I never dreamed would be needed. Recently there has been a series of articles published in the media that have described and in some cases provided extensive details about highly classified unilateral and joint intelligence operations, including covert actions. To describe these leaks as troubling and frustrating is by all standards an understatement. They are simply inexcusable criminal acts that must stop and must stop now. Our intelligence professionals, our allies and, most important, the American people deserve better than this.

I understand there are ongoing efforts in the House and Senate of which I am a part to address these leaks through legislation and that the Director of National Intelligence has implemented some administrative steps to investigate these leaks. I support those efforts. But I also believe special attention needs to be drawn to unauthorized disclosures relating to covert actions, so today I have introduced the Detering Public Disclosure of Covert Action Act of 2012.

This act will ensure that those who disclose or talk about covert actions by the United States will no longer be eligible for Federal Government security clearance. It is novel. It is very simple. If you talk about covert actions you will have your clearance revoked and you will never get another one.

This is not a bill that any Member should ever have to introduce. Covert actions are by their very definition supposed to be kept quiet. Those who engage in them, those who support them, and those who work to get them authorized all know that. Yet those rules, those very laws that are supposed to protect classified information, are being disregarded with few repercussions, even though each one of those leaks undermines the hard work of our intelligence officers, puts lives at risk,

and jeopardizes our relationship with overseas partners.

As I said in this Chamber last month, I strongly believe those leakers are violating the trust of the American people. Those who are given access to classified information, especially covert actions, are given the same responsibility we as Members have. As long as something is classified, you do not talk about it.

In other words, keep your mouth shut. Yet month after month, we see articles about covert actions that quote a wide range of U.S. officials, mostly anonymously, and often senior administration officials. While this act focuses on covert action, it in no way minimizes the importance of maintaining the secrecy of other types of classified information. Those who leak any classified information should no longer be trusted with our Nation's secrets. But I believe the damage that is being done to our covert action programs by these leaks deserves special attention today.

The act also ensures that any determination that an individual has leaked information about a covert action will be made only in accordance with the applicable law or regulation. In short, no one will lose his clearance without appropriate due process. I believe that is an important requirement, as losing clearance often means losing your livelihood.

Today I am taking one step to silence those who may have done irreparable harm by putting their own personal agendas above their colleagues and, most importantly, their country. We cannot afford to wait for more leaks or more compromised covert actions.

The bill I have introduced today may target only one part of the problem, but I believe it is an essential part of a solution. I urge my colleagues in the days and weeks to come to be supportive of this piece of legislation. I think it is a small thing to ask of those who are entrusted with our Nation's most important secrets, that they actually keep them secret or we take that ability away to be entrusted with that information.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 2490. Mrs. MCCASKILL (for herself and Mr. PORTMAN) submitted an amendment intended to be proposed by her to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table.

SA 2491. Mr. HATCH (for himself, Mr. MCCONNELL, Mr. CORNYN, Mr. GRASSLEY, Mr. THUNE, Mr. KYL, and Mr. ROBERTS) submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2492. Mrs. HUTCHISON submitted an amendment intended to be proposed by her to the bill S. 2237, supra; which was ordered to lie on the table.

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SA 2494. Mrs. HUTCHISON submitted an amendment intended to be proposed by her to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2495. Mr. ENZI (for himself, Ms. SNOWE, Mr. TESTER, Mr. BROWN of Ohio, and Mr. CONRAD) submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2496. Mr. ENZI (for himself, Mr. DURBIN, Mr. ALEXANDER, Mr. JOHNSON of South Dakota, Mr. BOOZMAN, Mr. REED, Mr. WHITEHOUSE, Mr. BINGAMAN, Mr. CARDIN, Mr. ROCKEFELLER, and Mr. BLUNT) submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2497. Mr. HATCH (for himself and Mr. MCCONNELL) submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2498. Mr. RUBIO (for himself, Mr. CORNYN, and Mrs. HUTCHISON) submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2499. Mr. CRAPO submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2500. Mr. HELLER submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2501. Mr. HELLER submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2502. Mr. NELSON of Nebraska submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2503. Mr. GRAHAM submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2504. Mr. GRAHAM submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2505. Mr. GRAHAM submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2506. Mr. MCCONNELL submitted an amendment intended to be proposed by him to the bill S. 2237, supra; which was ordered to lie on the table.

SA 2507. Mr. BROWN of Ohio (for Mr. WICKER) proposed an amendment to the resolution S. Res. 429, supporting the goals and ideals of World Malaria Day.

#### TEXT OF AMENDMENTS

**SA 2490.** Mrs. MCCASKILL (for herself and Mr. PORTMAN) submitted an amendment intended to be proposed by her to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

#### TITLE II—TEMPORARY DUTY SUSPENSION PROCESS ACT

##### SEC. 201. SHORT TITLE.

This title may be cited as the "Temporary Duty Suspension Process Act of 2012".

##### SEC. 202. DEFINITIONS.

In this title:

(1) APPROPRIATE CONGRESSIONAL COMMITTEES.—The term “appropriate congressional committees” means the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives.

(2) COMMISSION.—The term “Commission” means the United States International Trade Commission.

(3) DUTY SUSPENSION OR REDUCTION.—The term “duty suspension or reduction” means an amendment to subchapter II of chapter 99 of the Harmonized Tariff Schedule of the United States—

(A) extending an existing temporary suspension or reduction of duty on an article under that subchapter; or

(B) providing for a new temporary suspension or reduction of duty on an article under that subchapter.

**SEC. 203. RECOMMENDATIONS BY UNITED STATES INTERNATIONAL TRADE COMMISSION FOR DUTY SUSPENSIONS AND REDUCTIONS.**

(a) ESTABLISHMENT OF REVIEW PROCESS.—Not later than 30 days after the date of the enactment of this Act, the Commission shall complete all actions necessary to establish a process pursuant to which the Commission will—

(1) review each article with respect to which a duty suspension or reduction may be made—

(A) at the initiative of the Commission; or  
(B) pursuant to a petition submitted or referred to the Commission under subsection (b); and

(2) submit a draft bill to the appropriate congressional committees under subsection (d).

(b) PETITIONS.—

(1) IN GENERAL.—As part of the process established under subsection (a), the Commission shall establish procedures under which a petition requesting the Commission to review a duty suspension or reduction pursuant to that process may be—

(A) submitted to the Commission by a member of the public; or

(B) referred to the Commission by a Member of Congress.

(2) REQUIREMENTS.—A petition submitted or referred to the Commission under paragraph (1) shall be submitted or referred at such time and in such manner and shall include such information as the Commission may require.

(3) NO PREFERENTIAL TREATMENT FOR MEMBERS OF CONGRESS.—A petition referred to the Commission by a Member of Congress under subparagraph (B) of paragraph (1) shall receive treatment no more favorable than the treatment received by a petition submitted to the Commission by a member of the public under subparagraph (A) of that paragraph.

(c) PUBLIC COMMENTS.—As part of the process established under subsection (a), the Commission shall establish procedures for—

(1) notifying the public when the Commission initiates the process of reviewing articles with respect to which duty suspensions or reductions may be made and distributing information about the process, including by—

(A) posting information about the process on the website of the Commission; and

(B) providing that information to trade associations and other appropriate organizations;

(2) not later than 45 days before submitting a draft bill to the appropriate congressional committees under subsection (d), notifying the public of the duty suspensions and reductions the Commission is considering including in the draft bill; and

(3) providing the public with an opportunity to submit comments with respect to any of those duty suspensions or reductions.

(d) SUBMISSION OF DRAFT BILL.—

(1) IN GENERAL.—The Commission shall submit to the appropriate congressional committees a draft bill that contains each duty suspension or reduction that the Commission determines, pursuant to the process established under subsection (a) and after conducting the consultations required by subsection (e), meets the requirements described in subsection (f), not later than—

(A) the date that is 120 days after the date of the enactment of this Act;

(B) January 1, 2015; and

(C) January 1, 2018.

(2) EFFECTIVE PERIOD OF DUTY SUSPENSIONS AND REDUCTIONS.—Duty suspensions and reductions included in a draft bill submitted under paragraph (1) shall be effective for a period of not less than 3 years.

(3) SPECIAL RULE FOR FIRST SUBMISSION.—In the draft bill required to be submitted under paragraph (1) not later than the date that is 120 days after the date of the enactment of this Act, the Commission shall be required to include only duty suspensions and reductions with respect to which the Commission has sufficient time to make a determination under that paragraph before the draft bill is required to be submitted.

(e) CONSULTATIONS.—In determining whether a duty suspension or reduction meets the requirements described in subsection (f), the Commission shall, not later than 30 days before submitting a draft bill to the appropriate congressional committees under subsection (d), conduct consultations with the Commissioner responsible for U.S. Customs and Border Protection, the Secretary of Commerce, the United States Trade Representative, and the heads of other relevant Federal agencies.

(f) REQUIREMENTS FOR DUTY SUSPENSIONS AND REDUCTIONS.—

(1) IN GENERAL.—A duty suspension or reduction meets the requirements described in this subsection if—

(A) the duty suspension or reduction can be administered by U.S. Customs and Border Protection;

(B) the estimated loss in revenue to the United States from the duty suspension or reduction does not exceed the dollar amount specified in paragraph (2) in a calendar year during which the duty suspension or reduction would be in effect; and

(C) on the date on which the Commission submits a draft bill to the appropriate congressional committees under subsection (d) that includes the duty suspension or reduction, the article to which the duty suspension or reduction would apply is not produced in the United States and is not expected to be produced in the United States during the subsequent 12-month period.

(2) DOLLAR AMOUNT SPECIFIED.—

(A) IN GENERAL.—The dollar amount specified in this paragraph is—

(i) for calendar year 2013, \$500,000; and

(ii) for any calendar year after calendar year 2013, an amount equal to \$500,000 increased or decreased by an amount equal to—

(I) \$500,000, multiplied by

(II) the percentage (if any) of the increase or decrease (as the case may be) in the Consumer Price Index for the preceding calendar year compared to the Consumer Price Index for calendar year 2012.

(B) ROUNDING.—Any increase or decrease under subparagraph (A) of the dollar amount specified in this paragraph shall be rounded to the nearest dollar.

(C) CONSUMER PRICE INDEX FOR ANY CALENDAR YEAR.—For purposes of this paragraph, the Consumer Price Index for any cal-

endar year is the average of the Consumer Price Index as of the close of the 12-month period ending on September 30 of that calendar year.

(D) CONSUMER PRICE INDEX DEFINED.—For purposes of this paragraph, the term “Consumer Price Index” means the Consumer Price Index for All Urban Consumers published by the Bureau of Labor Statistics of the Department of Labor.

(3) CONSIDERATION OF RELEVANT INFORMATION.—In determining whether a duty suspension or reduction meets the requirements described in paragraph (1), the Commission may consider any information the Commission considers relevant to the determination.

(4) JUDICIAL REVIEW PRECLUDED.—A determination of the Commission with respect to whether or not a duty suspension or reduction meets the requirements described in paragraph (1) shall not be subject to judicial review.

(g) REPORTS REQUIRED.—

(1) IN GENERAL.—Each time the Commission submits a draft bill under subsection (d), the Commission shall submit to the appropriate congressional committees a report on the duty suspensions and reductions contained in the draft bill that includes—

(A) the views of the head of each agency consulted under subsection (e); and

(B) any objections received by the Commission during consultations conducted under subsection (e) or through public comments submitted under subsection (c), including—

(i) objections with respect to duty suspensions or reductions the Commission included in the draft bill; and

(ii) objections that led to the Commission to determine not to include a duty suspension or reduction in the draft bill.

(2) INITIAL REPORT ON PROCESS.—Not later than 300 days after the date of the enactment of this Act, the Commission shall submit to the appropriate congressional committees a report that includes—

(A) an assessment of the effectiveness of the process established under subsection (a) and the requirements of this section;

(B) to the extent practicable, a description of the effects of duty suspensions and reductions recommended pursuant to that process on the United States economy that includes—

(i) a broad assessment of the economic effects of such duty suspensions and reductions on producers, purchasers, and consumers in the United States; and

(ii) case studies describing such effects by industry or by type of articles, as available data permits;

(C) a comparison of the actual loss in revenue to the United States resulting from duty suspensions and reductions recommended pursuant to that process to the loss in such revenue estimated during that process;

(D) to the extent practicable, information on how broadly or narrowly duty suspensions and reductions recommended pursuant to that process were used by importers; and

(E) any recommendations of the Commission for improving that process and the requirements of this section.

(h) FORM OF DRAFT BILL AND REPORTS.—Each draft bill submitted under subsection (d) and each report required by subsection (g) shall be—

(1) submitted to the appropriate congressional committees in electronic form; and

(2) made available to the public on the website of the Commission.

**SEC. 204. REPORTS ON BENEFITS OF DUTY SUSPENSIONS OR REDUCTIONS TO SECTORS OF THE UNITED STATES ECONOMY.**

Not later than January 1, 2014, and annually thereafter, the Commission shall submit

to the appropriate congressional committees a report that—

(1) makes recommendations with respect to sectors of the United States economy that could benefit from duty suspensions or reductions without causing harm to other domestic interests; and

(2) assesses the feasibility and advisability of suspending or reducing duties on a sectoral basis rather than on individual articles.

**SA 2491.** Mr. HATCH (for himself, Mr. McCONNELL, Mr. CORNYN, Mr. GRASSLEY, Mr. THUNE, Mr. KYL, and Mr. ROBERTS) submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “Tax Relief Act of 2012”.

**SEC. 2. TEMPORARY EXTENSION OF 2001 TAX RELIEF.**

(a) IN GENERAL.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended by striking “December 31, 2012” both places it appears and inserting “December 31, 2013”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the enactment of the Economic Growth and Tax Relief Reconciliation Act of 2001.

**SEC. 3. TEMPORARY EXTENSION OF 2003 TAX RELIEF.**

(a) IN GENERAL.—Section 303 of the Jobs and Growth Tax Relief Reconciliation Act of 2003 is amended by striking “December 31, 2012” and inserting “December 31, 2013”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the enactment of the Jobs and Growth Tax Relief Reconciliation Act of 2003.

**SEC. 4. ALTERNATIVE MINIMUM TAX RELIEF.**

(a) TEMPORARY EXTENSION OF INCREASED ALTERNATIVE MINIMUM TAX EXEMPTION AMOUNT.—

(1) IN GENERAL.—Paragraph (1) of section 55(d) of the Internal Revenue Code of 1986 is amended—

(A) by striking “\$72,450” and all that follows through “2011” in subparagraph (A) and inserting “\$78,750 in the case of taxable years beginning in 2012 and \$79,850 in the case of taxable years beginning in 2013”, and

(B) by striking “\$47,450” and all that follows through “2011” in subparagraph (B) and inserting “\$50,600 in the case of taxable years beginning in 2012 and \$51,150 in the case of taxable years beginning in 2013”.

(b) TEMPORARY EXTENSION OF ALTERNATIVE MINIMUM TAX RELIEF FOR NONREFUNDABLE PERSONAL CREDITS.—

(1) IN GENERAL.—Paragraph (2) of section 26(a) of the Internal Revenue Code of 1986 is amended—

(A) by striking “or 2011” and inserting “2011, 2012, or 2013”, and

(B) by striking “2011” in the heading thereof and inserting “2013”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2011.

**SEC. 5. INSTRUCTIONS FOR TAX REFORM.**

(a) IN GENERAL.—The Senate Committee on Finance shall report legislation not later than 12 months after the date of the enact-

ment of this Act that consists of changes in laws within its jurisdiction which meet the requirements of subsection (b).

(b) REQUIREMENTS.—Legislation meets the requirements of this subsection if the legislation—

(1) simplifies the Internal Revenue Code of 1986 by reducing the number of tax preferences and reducing individual tax rates proportionally, with the highest individual tax rate significantly below 35 percent;

(2) permanently repeals the alternative minimum tax;

(3) is projected, when compared to the current tax policy baseline, to be revenue neutral or result in revenue losses;

(4) has a dynamic effect which is projected to stimulate economic growth and lead to increased revenue;

(5) applies any increased revenue from stimulated economic growth to additional rate reductions and does not permit any such increased revenue to be used for additional Federal spending;

(6) retains a progressive tax code; and

(7) provides for revenue-neutral reform of the taxation of corporations and businesses by—

(A) providing a top tax rate on corporations of no more than 25 percent; and

(B) implementing a competitive territorial tax system.

**SA 2492.** Mrs. HUTCHISON submitted an amendment intended to be proposed by her to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

**SEC. \_\_\_\_ . REPEAL OF CERTAIN LIMITATIONS ON HEALTH CARE BENEFITS.**

(a) REPEAL OF DISTRIBUTIONS FOR MEDICINE QUALIFIED ONLY IF FOR PRESCRIBED DRUG OR INSULIN.—

(1) HSAS.—Section 223(d)(2)(A) of the Internal Revenue Code of 1986 is amended by striking the last sentence thereof.

(2) ARCHER MSAS.—Section 220(d)(2)(A) of such Code is amended by striking the last sentence thereof.

(3) HEALTH FLEXIBLE SPENDING ARRANGEMENTS AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Section 106 of such Code is amended by striking subsection (f).

(4) EFFECTIVE DATE.—

(A) DISTRIBUTIONS FROM SAVINGS ACCOUNTS.—The amendments made by paragraphs (1) and (2) shall apply to amounts paid with respect to taxable years beginning after December 31, 2011.

(B) REIMBURSEMENTS.—The amendment made by paragraph (3) shall apply to expenses incurred with respect to taxable years beginning after December 31, 2011.

(b) REPEAL OF LIMITATION ON HEALTH FLEXIBLE SPENDING ARRANGEMENTS UNDER CAFETERIA PLANS.—

(1) IN GENERAL.—Section 106 of the Internal Revenue Code of 1986 is amended by striking subsection (i) and by redesignating subsections (j) and (k) as subsections (i) and (j), respectively.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2012.

**SA 2493.** Mrs. HUTCHISON submitted an amendment intended to be proposed by her to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

**SEC. \_\_\_\_ . PERMANENT EXTENSION OF DEDUCTION FOR STATE AND LOCAL GENERAL SALES TAXES.**

(a) IN GENERAL.—Subparagraph (I) of section 164(b)(5) of the Internal Revenue Code of 1986 is amended by striking “, and before January 1, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2011.

**SA 2494.** Mrs. HUTCHISON submitted an amendment intended to be proposed by her to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

**SEC. \_\_\_\_ . REPEAL OF SUNSET ON MARRIAGE PENALTY RELIEF.**

Title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 (relating to sunset of provisions of such Act) shall not apply to sections 301, 302, and 303(a) of such Act (relating to marriage penalty relief).

**SA 2495.** Mr. ENZI (for himself, Ms. SNOWE, Mr. TESTER, Mr. BROWN of Ohio, and Mr. CONRAD) submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

**TITLE \_\_\_\_ —TAX RETURN DUE DATE SIMPLIFICATION AND MODERNIZATION**

**SEC. \_\_\_\_ 01. SHORT TITLE; REFERENCE.**

(a) SHORT TITLE.—This title may be cited as the “Tax Return Due Date Simplification and Modernization Act of 2012”.

(b) REFERENCE.—Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

**SEC. \_\_\_\_ 02. NEW DUE DATE FOR PARTNERSHIP FORM 1065, S CORPORATION FORM 1120S, AND C CORPORATION FORM 1120.**

(a) PARTNERSHIPS.—

(1) IN GENERAL.—Section 6072 is amended by adding at the end the following new subsection:

“(f) RETURNS OF PARTNERSHIPS.—Returns of partnerships under section 6031 made on the basis of the calendar year shall be filed on or before the 15th day of March following the close of the calendar year, and such returns made on the basis of a fiscal year shall be filed on or before the 15th day of the third month following the close of the fiscal year.”.

(2) CONFORMING AMENDMENT.—Section 6072(a) is amended by striking “6017, or 6031” and inserting “or 6017”.

(b) S CORPORATIONS.—

(1) IN GENERAL.—So much of subsection (b) of 6072 as precedes the second sentence thereof is amended to read as follows:

“(b) RETURNS OF CERTAIN CORPORATIONS.—Returns of S corporations under sections 6012 and 6037 made on the basis of the calendar year shall be filed on or before the 31st day of March following the close of the calendar year, and such returns made on the basis of a fiscal year shall be filed on or before the last day of the third month following the close of the fiscal year.”.

## (2) CONFORMING AMENDMENTS.—

(A) Section 1362(b) is amended—

(i) by striking “15th” each place it appears and inserting “last”;

(ii) by striking “2½” each place it appears and inserting “3”;

(iii) by striking “2 months and 15 days” in paragraph (4) and inserting “3 months”.

(B) Section 1362(d)(1)(C)(i) is amended by striking “15th” and inserting “last”.

(C) Section 1362(d)(1)(C)(ii) is amended by striking “such 15th day” and inserting “the last day of the 3d month thereof”.

## (c) CONFORMING AMENDMENTS RELATING TO C CORPORATIONS.—

(1) Section 170(a)(2)(B) is amended by striking “third month” and inserting “4th month”.

(2) Section 563 is amended by striking “third month” each place it appears and inserting “4th month”.

(3) Section 1354(d)(1)(B)(i) is amended by striking “3d month” and inserting “4th month”.

(4) Subsection (a) and (c) of section 6167 are each amended by striking “third month” and inserting “4th month”.

(5) Section 6425(a)(1) is amended by striking “third month” and inserting “4th month”.

(6) Subsections (b)(2)(A), (g)(3), and (h)(1) of section 6655 are each amended by striking “3rd month” and inserting “4th month”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to returns for taxable years beginning after December 31, 2012.

**SEC. 03. MODIFICATION OF DUE DATES BY REGULATION.**

In the case of returns for taxable years beginning after December 31, 2012, the Secretary of the Treasury or the Secretary's delegate shall modify appropriate regulations to provide as follows:

(1) The maximum extension for the returns of partnerships filing Form 1065 shall be a 6-month period ending on September 15 for calendar year taxpayers.

(2) The maximum extension for the returns of trusts filing Form 1041 shall be a 5½-month period ending on September 30 for calendar year taxpayers.

(3) The maximum extension for the returns of employee benefit plans filing Form 5500 shall be an automatic 3½-month period ending on November 15 for calendar year taxpayers.

(4) The maximum extension for the returns of organizations exempt from income tax filing Form 990 shall be an automatic 6-month period ending on November 15 for calendar year filers.

(5) The due date of Form 3520-A (relating to the Annual Information Return of Foreign Trust with a United States Owner) for calendar year filers shall be April 15 with a maximum extension for a 6-month period ending on October 15.

(6) The due date of Form TD F 90-22.1 (relating to Report of Foreign Bank and Financial Accounts) shall be April 15 with a maximum extension for a 6-month period ending on October 15 and with provision for an extension under rules similar to the rules in Treas. Reg. 1.6081-5. For any taxpayer required to file such Form for the first time, any penalty for failure to timely request for, or file, an extension, may be waived by the Secretary of the Treasury or the Secretary's delegate.

**SEC. 04. CORPORATIONS PERMITTED STATUTORY AUTOMATIC 6-MONTH EXTENSION OF INCOME TAX RETURNS.**

(a) IN GENERAL.—Section 6081(b) is amended by striking “3 months” and inserting “6 months”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to returns

for taxable years beginning after December 31, 2012.

**SA 2496.** Mr. ENZI (for himself, Mr. DURBIN, Mr. ALEXANDER, Mr. JOHNSON of South Dakota, Mr. BOOZMAN, Mr. REED, Mr. WHITEHOUSE, Mr. BINGAMAN, Mr. CARDIN, Mr. ROCKEFELLER, and Mr. BLUNT) submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

**TITLE \_\_\_\_\_—MARKETPLACE FAIRNESS****SEC. 1. SHORT TITLE.**

This title may be cited as the “Marketplace Fairness Act”.

**SEC. 2. SENSE OF CONGRESS.**

It is the sense of Congress that—

(1) States should have the ability to enforce their existing sales and use tax laws and to treat similar sales transactions equally, without regard to the manner in which the sale is transacted,

(2) States should have the right to collect—or decide not to collect—taxes that are already owed under State law, and

(3) States should simplify their sales and use tax systems to ease burdens on remote sellers.

**SEC. 3. AUTHORIZATION TO REQUIRE COLLECTION OF SALES AND USE TAXES.**

(a) STREAMLINED SALES AND USE TAX AGREEMENT.—Each Member State under the Streamlined Sales and Use Tax Agreement is authorized to require all sellers not qualifying for a small seller exception to collect and remit sales and use taxes with respect to remote sales sourced to that Member State pursuant to the provisions of the Streamlined Sales and Use Tax Agreement. Such authority shall commence beginning on the date that the State publishes notice of the State's intent to exercise the authority under this title, but no earlier than the first day of the calendar quarter that is at least 90 days after the date of the enactment of this Act.

(b) ALTERNATIVE.—

(1) IN GENERAL.—A State that is not a Member State under the Streamlined Sales and Use Tax Agreement is authorized 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 State, but only if the State adopts and implements minimum simplification requirements. Such authority shall commence beginning no earlier than the first day of the calendar quarter that is at least 6 months after the date that the State enacts legislation to exercise the authority granted by this title and to implement each of the following minimum simplification requirements:

(A) Provide—

(i) a single entity within the State responsible for all State and local sales and use tax administration, including return processing and audits for remote sales sourced to the State,

(ii) a single audit of remote sellers for all State and local taxing jurisdictions within that State, and

(iii) a single sales and use tax return to be used by remote sellers and single and consolidated providers and to be filed with the single entity within the State.

(B) Provide a uniform sales and use tax base among the State and the local taxing jurisdictions within the State.

(C) Source all interstate sales in compliance with the sourcing regime set forth in section 6(8).

(D) Provide—

(i) adequate software and services to remote sellers and single and consolidated providers that identifies the applicable destination rate, including the State and local sales tax rate (if any), to be applied on sales sourced to the State, and

(ii) certification procedures for both single providers and consolidated providers to make software and services available to remote sellers, and hold such providers harmless for any errors or omissions as a result of relying on information provided by the State.

(E) Relieve remote sellers from liability to the State or locality for the incorrect collection or remittance of sales or use tax, including any penalties or interest, if the liability is the result of an error or omission made by a single or consolidated provider.

(F) Relieve single and consolidated providers from liability to the State or locality for the incorrect collection or remittance of sales or use tax, including any penalties or interest, if the liability is the result of misleading or inaccurate information provided by a seller.

(G) Relieve remote sellers and single and consolidated providers from liability to the State or locality for the incorrect collection or remittance of sales or use tax, including any penalties or interest, if the liability is the result of information provided by the State or locality.

(H) Provide remote sellers and single and consolidated providers with 30 days notice of a rate change by the State or any locality in the State.

(2) TREATMENT OF LOCAL RATE CHANGES.—For purposes of this subsection, local rate changes may only be effective on the first day of a calendar quarter. Failure to provide notice under paragraph (1)(H) shall require the State and locality to hold the remote seller or single or consolidated provider harmless for collecting tax at the immediately preceding effective rate during the 30-day period. Each State must provide updated rate information as part of the software and services required by paragraph (1)(D).

(c) SMALL SELLER EXCEPTION.—A State shall be authorized to require a remote seller, or a single or consolidated provider acting on behalf of a remote seller, to collect sales or use tax under this title if the remote seller has gross annual receipts in total remote sales in the United States in the preceding calendar year exceeding \$500,000. For purposes of determining whether the threshold in this subsection is met, the sales of all persons related within the meaning of subsections (b) and (c) of section 267 or section 707(b)(1) of the Internal Revenue Code of 1986 shall be aggregated.

**SEC. 4. TERMINATION OF AUTHORITY.**

The authority granted to a State by this title shall terminate on the date that the highest court of competent jurisdiction makes a final determination that the State no longer meets the requirements of this title, and the determination of such court is no longer subject to appeal.

**SEC. 5. LIMITATIONS.**

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

(1) subjecting a seller or any other person to franchise, income, or any other type of taxes, other than sales and use taxes,

(2) affecting the application of such taxes, or

(3) enlarging or reducing State authority to impose such taxes.

(b) NO EFFECT ON NEXUS.—No obligation imposed by virtue of the authority granted

by this title shall be considered in determining whether a seller or any other person has a nexus with any State for any purpose other than sales and use taxes.

(c) LICENSING AND REGULATORY REQUIREMENTS.—Other than the limitation set forth in subsection (a), and section \_\_\_3, nothing in this title shall be construed as permitting or prohibiting a State from—

- (1) licensing or regulating any person,
- (2) requiring any person to qualify to transact intrastate business,
- (3) subjecting any person to State taxes not related to the sale of goods or services, or
- (4) exercising authority over matters of interstate commerce.

(d) NO NEW TAXES.—Nothing in this title shall be construed as encouraging a State to impose sales and use taxes on any goods or services not subject to taxation prior to the date of the enactment of this Act.

(e) NO EFFECT ON MOBILE TELECOMMUNICATIONS SOURCING ACT.—Nothing in this title shall be construed as altering in any manner or preempting the Mobile Telecommunications Sourcing Act (4 U.S.C. 116-126).

(f) INTRASTATE SALES.—The provisions of this title shall only apply to remote sales and shall not apply to intrastate sales or intrastate sourcing rules. States granted authority under section 3(a) shall comply with the intrastate provisions of the Streamlined Sales and Use Tax Agreement.

#### SEC. \_\_\_ 6. DEFINITIONS AND SPECIAL RULES.

In this title:

(1) CONSOLIDATED PROVIDER.—The term “consolidated provider” means any person certified by a State who has the rights and responsibilities for sales and use tax administration, collection, remittance, and audits for transactions serviced or processed for the sale of goods or services made by remote sellers on an aggregated basis.

(2) LOCALITY; LOCAL.—The terms “locality” and “local” refer to any political subdivision of a State.

(3) 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 any associate member under the Streamlined Sales and Use Tax Agreement.

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

(5) REMOTE SALE.—The term “remote sale” means a sale of goods or services attributed to a State with respect to which a seller does not have adequate physical presence to establish nexus under *Quill Corp. v. North Dakota*, 504 U.S. 298 (1992).

(6) REMOTE SELLER.—The term “remote seller” means a person that makes remote sales in a State.

(7) SINGLE PROVIDER.—The term “single provider” means any person certified by a State who has the rights and responsibilities for sales and use tax administration, collection, remittance, and audits for transactions serviced or processed for the sale of goods or services made by remote sellers.

(8) SOURCED.—For purposes of a State granted authority under section \_\_\_3(b), the location to which a remote sale is sourced refers to the location where the item sold is received by the purchaser, based on the location indicated by instructions for delivery that the purchaser furnishes to the seller. When no delivery location is specified, the remote sale is sourced to the customer’s address that is either known to the seller or, if

not known, obtained by the seller during the consummation of the transaction, including the address of the customer’s payment instrument if no other address is available. If an address is unknown and a billing address cannot be obtained, the remote sale is sourced to the address of the seller from which the remote sale was made. A State granted authority under section \_\_\_3(a) shall comply with the sourcing provisions of the Streamlined Sales and Use Tax Agreement.

(9) 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.

(10) STREAMLINED SALES AND USE TAX AGREEMENT.—The term “Streamlined Sales and Use Tax Agreement” means the multi-State agreement with that title adopted on November 12, 2002, as in effect on the date of the enactment of this Act and as further amended from time to time.

#### SEC. \_\_\_ 7. SEVERABILITY.

If any provision of this title or the application of such provision to any person or circumstance is held to be unconstitutional, the remainder of this title and the application of the provisions of such to any person or circumstance shall not be affected thereby.

**SA 2497.** Mr. HATCH (for himself and Mr. McCONNELL) submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

#### SECTION 1. SHORT TITLE.

This Act may be cited as the “Tax Relief Act of 2012”.

#### SEC. 2. TEMPORARY EXTENSION OF 2001 TAX RELIEF.

(a) IN GENERAL.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended by striking “December 31, 2012” both places it appears and inserting “December 31, 2013”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the enactment of the Economic Growth and Tax Relief Reconciliation Act of 2001.

#### SEC. 3. TEMPORARY EXTENSION OF 2003 TAX RELIEF.

(a) IN GENERAL.—Section 303 of the Jobs and Growth Tax Relief Reconciliation Act of 2003 is amended by striking “December 31, 2012” and inserting “December 31, 2013”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the enactment of the Jobs and Growth Tax Relief Reconciliation Act of 2003.

#### SEC. 4. ALTERNATIVE MINIMUM TAX RELIEF.

(a) TEMPORARY EXTENSION OF INCREASED ALTERNATIVE MINIMUM TAX EXEMPTION AMOUNT.—

(1) IN GENERAL.—Paragraph (1) of section 55(d) of the Internal Revenue Code of 1986 is amended—

(A) by striking “\$72,450” and all that follows through “2011” in subparagraph (A) and inserting “\$78,750 in the case of taxable years beginning in 2012 and \$79,850 in the case of taxable years beginning in 2013”, and

(B) by striking “\$47,450” and all that follows through “2011” in subparagraph (B) and

inserting “\$50,600 in the case of taxable years beginning in 2012 and \$51,150 in the case of taxable years beginning in 2013”.

(b) TEMPORARY EXTENSION OF ALTERNATIVE MINIMUM TAX RELIEF FOR NONREFUNDABLE PERSONAL CREDITS.—

(1) IN GENERAL.—Paragraph (2) of section 26(a) of the Internal Revenue Code of 1986 is amended—

(A) by striking “or 2011” and inserting “2011, 2012, or 2013”, and

(B) by striking “2011” in the heading thereof and inserting “2013”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2011.

#### SEC. 5. INSTRUCTIONS FOR TAX REFORM.

(a) IN GENERAL.—The Senate Committee on Finance shall report legislation not later than 12 months after the date of the enactment of this Act that consists of changes in laws within its jurisdiction which meet the requirements of subsection (b).

(b) REQUIREMENTS.—Legislation meets the requirements of this subsection if the legislation—

(1) simplifies the Internal Revenue Code of 1986 by reducing the number of tax preferences and reducing individual tax rates proportionally, with the highest individual tax rate significantly below 35 percent;

(2) permanently repeals the alternative minimum tax;

(3) is projected, when compared to the current tax policy baseline, to be revenue neutral or result in revenue losses;

(4) has a dynamic effect which is projected to stimulate economic growth and lead to increased revenue;

(5) applies any increased revenue from stimulated economic growth to additional rate reductions and does not permit any such increased revenue to be used for additional Federal spending;

(6) retains a progressive tax code; and

(7) provides for revenue-neutral reform of the taxation of corporations and businesses by—

(A) providing a top tax rate on corporations of no more than 25 percent; and

(B) implementing a competitive territorial tax system.

**SA 2498.** Mr. RUBIO (for himself, Mr. CORNYN, and Mrs. HUTCHISON) submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

#### SEC. \_\_\_. PROHIBITION ON TREASURY REGULATIONS WITH RESPECT TO INFORMATION REPORTING ON CERTAIN INTEREST PAID TO NONRESIDENT ALIENS.

Except to the extent provided in Treasury Regulations as in effect on February 21, 2011, the Secretary of the Treasury shall not require (by regulation or otherwise) that an information return be made by a payor of interest in the case of interest—

(1) which is described in section 871(i)(2)(A) of the Internal Revenue Code of 1986; and

(2) which is paid—

(A) to a nonresident alien; and

(B) on a deposit maintained at an office within the United States.

**SA 2499.** Mr. CRAPO submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a

temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

**SEC. \_\_\_\_ . REDUCTIONS IN INDIVIDUAL CAPITAL GAINS AND DIVIDENDS TAX RATE MADE PERMANENT.**

Section 303 of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (relating to sunset of title) is repealed.

**SA 2500.** Mr. HELLER submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

**SEC. \_\_\_\_ . MORTGAGE FORGIVENESS TAX RELIEF.**

(a) IN GENERAL.—Subparagraph (E) of section 108(a)(1) of the Internal Revenue Code of 1986 is amended by striking “January 1, 2013” and inserting “January 1, 2015”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to indebtedness discharged after December 31, 2012.

**SA 2501.** Mr. HELLER submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

**SEC. \_\_\_\_ . PERMANENT EXTENSION OF ELECTION TO DEDUCT STATE AND LOCAL SALES TAXES.**

(a) IN GENERAL.—Subparagraph (I) of section 164(b)(5) of the Internal Revenue Code of 1986 is amended by striking “, and before January 1, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2012.

**SA 2502.** Mr. NELSON of Nebraska submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

**SEC. \_\_\_\_ . GRAZING ON PUBLIC RANGELANDS.**

Section 6 of the Public Rangelands Improvement Act of 1978 (43 U.S.C. 1905) is amended—

(1) by striking the section heading and all that follows through “(a) For the” and inserting the following:

**“SEC. 6. GRAZING FEES.**

“(a) ESTABLISHMENT OF FEES.—

“(1) IN GENERAL.—For the”; and

(2) in subsection (a), by adding at the end the following:

“(2) GRAZING ON PUBLIC RANGELANDS.—When establishing fees for grazing private livestock on public rangelands, the Secretary (with respect to land managed by the Bureau of Land Management (including land held for the benefit of an Indian tribe)) and the Secretary of Agriculture (with respect to National Forest System land) shall set the rate at a level that is comparable to the rate charged by private landowners in the area or region, as determined by the applicable Secretary.”.

**SA 2503.** Mr. GRAHAM submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. \_\_\_\_ . SECRET BALLOT ELECTIONS.**

No Federal funds may be used to litigate against any of the several States on behalf of the National Labor Relations Board pertaining to secret ballot union elections.

**SA 2504.** Mr. GRAHAM submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. \_\_\_\_ . REQUIREMENT OF DUE PROCESS.**

None of the funds made available under this or any other Act, may be used to promulgate, administer, enforce, or otherwise implement the Representation-Case Procedures, published at 76 Fed. Reg. 80138 (December 22, 2011), unless such Procedures are modified to guarantee procedural due process rights for all parties prior to the election, including the ability to determine the appropriate bargaining unit and the opportunity to present and counter evidence and to require the imposition of at least a 30-day interval between the date on which an election is directed and the date on which the resulting election is held.

**SA 2505.** Mr. GRAHAM submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriation place, insert the following:

**SEC. \_\_\_\_ . MICRO-UNIONS.**

No Federal funds shall be used to implement, create, apply, or enforce through prosecution, adjudication, rulemaking, or the issuing of any interpretation, opinion, certification, decision, or policy, and standard for initial bargaining unit determinations that conflicts with the standard articulated in the majority opinion in *Wheeling Island Gaming Inc. and United Food Commercial Workers International Union, Local 23*, 355 NLRB No. 127 (August 27, 2010) (including but not limited to the majority opinion in footnote 2), except for unit determinations currently governed by NLRB Rule Section 103.30 for employers currently covered by such rules.

**SA 2506.** Mr. MCCONNELL submitted an amendment intended to be proposed by him to the bill S. 2237, to provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

**SEC. \_\_\_\_ . REPEAL OF OBAMACARE.**

(a) FINDINGS.—Congress finds the following with respect to the impact of Public Law

111-148 and related provisions of Public Law 111-152 (collectively referred to in this section as “the law”):

(1) President Obama promised the American people that if they liked their current health coverage, they could keep it. But even the Obama Administration admits that tens of millions of Americans are at risk of losing their health care coverage, including as many as 8 in 10 plans offered by small businesses.

(2) Despite projected spending of more than two trillion dollars over the next 10 years, cutting Medicare by more than one-half trillion dollars over that period, and increasing taxes by over \$800 billion dollars over that period, the law does not lower health care costs. In fact, the law actually makes coverage more expensive for millions of Americans. The average American family already paid a premium increase of approximately \$1,200 in the year following passage of the law. The Congressional Budget Office (CBO) predicts that health insurance premiums for individuals buying private health coverage on their own will increase by \$2,100 in 2016 compared to what the premiums would have been in 2016 if the law had not passed.

(3) The law cuts more than one-half trillion dollars in Medicare and uses the funds to create a new entitlement program rather than to protect and strengthen the Medicare program. Actuaries at the Centers for Medicare & Medicaid Services (CMS) warn that the Medicare cuts contained in the law are so drastic that “providers might end their participation in the program (possibly jeopardizing access to care for beneficiaries)”. CBO cautioned that the Medicare cuts “might be difficult to sustain over a long period of time”. According to the CMS actuaries, 7.4 million Medicare beneficiaries who would have been enrolled in a Medicare Advantage plan in 2017 will lose access to their plan because the law cuts \$206 billion in payments to Medicare Advantage plans. The Trustees of the Medicare Trust Funds predict that the law will result in a substantial decline in employer-sponsored retiree drug coverage, and 90 percent of seniors will no longer have access to retiree drug coverage by 2016 as a result of the law.

(4) The law creates a 15-member, unelected Independent Payment Advisory Board that is empowered to make binding decisions regarding what treatments Medicare will cover and how much Medicare will pay for treatments solely to cut spending, restricting access to health care for seniors.

(5) The law and the more than 13,000 pages of related regulations issued before July 11, 2012, are causing great uncertainty, slowing economic growth, and limiting hiring opportunities for the approximately 13 million Americans searching for work. Imposing higher costs on businesses will lead to lower wages, fewer workers, or both.

(6) The law imposes 21 new or higher taxes on American families and businesses, including 12 taxes on families making less than \$250,000 a year.

(7) While President Obama promised that nothing in the law would fund elective abortion, the law expands the role of the Federal Government in funding and facilitating abortion and plans that cover abortion. The law appropriates billions of dollars in new funding without explicitly prohibiting the use of these funds for abortion, and it provides Federal subsidies for health plans covering elective abortions. Moreover, the law effectively forces millions of individuals to personally pay a separate abortion premium in violation of their sincerely held religious, ethical, or moral beliefs.



(8) Until enactment of the law, the Federal Government has not sought to impose specific coverage or care requirements that infringe on the rights of conscience of insurers, purchasers of insurance, plan sponsors, beneficiaries, and other stakeholders, such as individual or institutional health care providers. The law creates a new nationwide requirement for health plans to cover “essential health benefits” and “preventive services”, but does not allow stakeholders to opt out of covering items or services to which they have a religious or moral objection, in violation of the Religious Freedom Restoration Act (Public Law 103-141). By creating new barriers to health insurance and causing the loss of existing insurance arrangements, these inflexible mandates jeopardize the ability of institutions and individuals to exercise their rights of conscience and their ability to freely participate in the health insurance and health care marketplace.

(9) The law expands government control over health care, adds trillions of dollars to existing liabilities, drives costs up even further, and too often put Federal bureaucrats, instead of doctors and patients, in charge of health care decisionmaking.

(10) The path to patient-centered care and lower costs for all Americans must begin with a full repeal of the law.

(b) REPEAL.—

(1) PPACA.—Effective as of the enactment of Public Law 111-148, such Act (other than subsection (d) of section 1899A of the Social Security Act, as added and amended by sections 3403 and 10320 of such Public Law) is repealed, and the provisions of law amended or repealed by such Act (other than such subsection (d)) are restored or revived as if such Act had not been enacted.

(2) HEALTH CARE-RELATED PROVISIONS IN THE HEALTH CARE AND EDUCATION RECONCILIATION ACT OF 2010.—Effective as of the enactment of the Health Care and Education Reconciliation Act of 2010 (Public Law 111-152), title I and subtitle B of title II of such Act are repealed, and the provisions of law amended or repealed by such title or subtitle, respectively, are restored or revived as if such title and subtitle had not been enacted.

**SEC. 3. BUDGETARY EFFECTS OF THIS ACT.**

The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go Act of 2010, shall be determined by reference to the latest statement titled “Budgetary Effects of PAYGO Legislation” for this Act, submitted for printing in the Congressional Record by the Chairman of the Senate Budget Committee, provided that such statement has been submitted prior to the vote on passage.

**SA 2507.** Mr. BROWN of Ohio (for Mr. WICKER) proposed an amendment to the resolution S. Res. 429, supporting the goals and ideals of World Malaria Day; as follows:

On page 4, line 14, strike “strongly supports” and insert “welcomes”.

**NOTICE OF HEARING**

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. BINGAMAN. Mr. President, I would like to announce for the information of the Senate and the public that a hearing has been scheduled before the Committee on Energy and Natural Resources. The hearing will be held on Tuesday, July 17, 2012, at 10 a.m., in room SD-366 of the Dirksen Senate Office Building.

The purpose of the hearing is to examine the status of action taken to ensure that the electric grid is protected from cyber attacks.

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those wishing to submit written testimony for the hearing record should send it to the Committee on Energy and Natural Resources, United States Senate, 304 Dirksen Senate Office Building, Washington, DC 20510-6150, or by email to Meagan\_Gins@energy.senate.gov.

For further information, please contact Leon Lowery at 202-224-2209, or Meagan Gins at 202-224-0883.

**AUTHORITY FOR COMMITTEES TO MEET**

COMMITTEE ON ARMED SERVICES

Mr. WHITEHOUSE. Mr. President, I ask unanimous consent that the Committee on Armed Services be authorized to meet during the session of the Senate on July 10, 2012, at 2:30 p.m.

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

COMMITTEE ON BANKING, HOUSING, AND URBAN AFFAIRS

Mr. WHITEHOUSE. Mr. President, I ask unanimous consent that the Committee on Banking, Housing, and Urban Affairs be authorized to meet during the session of the Senate on July 10, 2012, at 10 a.m., to conduct a hearing entitled “Developing the Framework for Safe and Efficient Mobile Payments, Part 2.”

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

COMMITTEE ON FINANCE

Mr. WHITEHOUSE. Mr. President, I ask unanimous consent that the Committee on Finance be authorized to meet during the session of the Senate on July 10, 2012, at 2:45 p.m., in room SD-215 of the Dirksen Senate Office Building, to conduct a hearing entitled “Boosting Opportunities and Growth Through Tax Reform: Helping More Young People Achieve The American Dream.”

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

SELECT COMMITTEE ON INTELLIGENCE

Mr. WHITEHOUSE. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on July 10, 2012, at 2:30 p.m.

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

**PRIVILEGES OF THE FLOOR**

Mr. REID. Mr. President, I ask unanimous consent that the following interns in Senator BINGAMAN’s office be granted floor privileges during today’s session: Marissa Hollowwa, Sarah Hurd, Leif Rasmussen, Edna Reyes, Emily Schwab, Katherine Wills, and Maia Brown.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. REID. Mr. President, I ask unanimous consent that the following staff of the Finance Committee be granted floor privileges today: Jeffrey Arnold, Avital Barnea, Amanda Chapman, Selene Christman, Harun Dogo, Farrah Freis, Pete Markuson, Neil Pinney, Christopher Tausanovitch, Daniel West, Micah Scudder, and Danielle Herring.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. HATCH. Mr. President, I ask unanimous consent that Steve Kofford of my Finance Committee staff be granted privileges of the floor for the duration of the 112th Congress.

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

Mr. HARKIN. Mr. President, I ask unanimous consent that Alex Shaner, Kelsey Smithart, and Ryan Brennan of my staff be granted floor privileges for the duration of today’s session.

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

**D.C. COURTS AND PUBLIC SERVICE DEFENDERS ACT OF 2011**

On Monday, June 9, 2012, the Senate passed S. 1379, as amended, as follows:  
S. 1379

*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 “D.C. Courts and Public Defender Service Act of 2011”.

**SEC. 2. AUTHORITIES OF DISTRICT OF COLUMBIA COURTS.**

(a) PERMITTING JUDICIAL CONFERENCE ON BIENNIAL BASIS; ATTENDANCE OF MAGISTRATE JUDGES.—Section 11-744, District of Columbia Official Code, is amended—

(1) in the first sentence, by striking “annually” and inserting “biennially or annually”;

(2) in the first sentence, by striking “active judges” and inserting “active judges and magistrate judges”;

(3) in the third sentence, by striking “Every judge” and inserting “Every judge and magistrate judge”;

(4) in the third sentence, by striking “Courts of Appeals” and inserting “Court of Appeals”.

(b) EMERGENCY AUTHORITY TO TOLL OR DELAY JUDICIAL PROCEEDINGS.—

(1) PROCEEDINGS IN SUPERIOR COURT.—

(A) IN GENERAL.—Subchapter III of Chapter 9 of title 11, District of Columbia Official Code, is amended by adding at the end the following new section:

**“§11-947. Emergency authority to toll or delay proceedings.**

“(a) TOLLING OR DELAYING PROCEEDINGS.—

“(1) IN GENERAL.—In the event of a natural disaster or other emergency situation requiring the closure of Superior Court or rendering it impracticable for the United States or District of Columbia Government or a class of litigants to comply with deadlines imposed by any Federal or District of Columbia law or rule that applies in the Superior Court, the chief judge of the Superior Court may exercise emergency authority in accordance with this section.

“(2) SCOPE OF AUTHORITY.—(A) The chief judge may enter such order or orders as may be appropriate to delay, toll, or otherwise grant relief from the time deadlines imposed