

business concern licensed in a community property State, the Secretary shall also assess what that degree of ownership would be if such small business concern had been licensed in a State other than a community property State. If the Secretary determines that such individual would have had a greater degree of ownership of the small business concern had such small business concern been licensed in a State other than a community property State, the Secretary shall treat, for purposes of this section, such small business concern as if it had been licensed in a State other than a community property State.”.

SEC. 14. 100 PERCENT CONTINUOUS LEVY ON PAYMENT TO MEDICARE PROVIDERS AND SUPPLIERS.

Paragraph (3) of section 6331(h) of the Internal Revenue Code of 1986 is amended by striking the period at the end and inserting “, or, with respect to payments made on or after the date which is 180 days after the date of the enactment of the Veterans Jobs Corps Act of 2012, to a Medicare provider or supplier under title XVIII of the Social Security Act.”.

SEC. 15. EXTENSION OF MODIFIED PENSION FOR CERTAIN VETERANS COVERED BY MEDICAID PLANS FOR SERVICES FURNISHED BY NURSING FACILITIES.

Section 5503(d)(7) of title 38, United States Code, is amended by striking “September 30, 2016” and inserting “March 31, 2017”.

SEC. 16. REVOCATION OR DENIAL OF PASSPORT IN CASE OF CERTAIN UNPAID TAXES.

(a) IN GENERAL.—Subchapter D of chapter 75 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 7345. REVOCATION OR DENIAL OF PASSPORT IN CASE OF CERTAIN TAX DELINQUENCIES.

“(a) IN GENERAL.—If the Secretary receives certification by the Commissioner of Internal Revenue that any individual has a seriously delinquent tax debt in an amount in excess of \$50,000, the Secretary shall transmit such certification to the Secretary of State for action with respect to denial, revocation, or limitation of a passport pursuant to section 16(d) of the Veterans Jobs Corps Act of 2012.

“(b) SERIOUSLY DELINQUENT TAX DEBT.—For purposes of this section, the term ‘seriously delinquent tax debt’ means an outstanding debt under this title for which a notice of lien has been filed in public records pursuant to section 6323 or a notice of levy has been filed pursuant to section 6331, except that such term does not include—

“(1) a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or 7122, and

“(2) a debt with respect to which collection is suspended because a collection due process hearing under section 6330, or relief under subsection (b), (c), or (f) of section 6015, is requested or pending.

“(c) ADJUSTMENT FOR INFLATION.—In the case of a calendar year beginning after 2012, the dollar amount in subsection (a) shall be increased by an amount equal to—

“(1) such dollar amount, multiplied by

“(2) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year, determined by substituting ‘calendar year 2011’ for ‘calendar year 1992’ in subparagraph (B) thereof.

If any amount as adjusted under the preceding sentence is not a multiple of \$1,000, such amount shall be rounded to the next highest multiple of \$1,000.”.

(b) CLERICAL AMENDMENT.—The table of sections for subchapter D of chapter 75 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“Sec. 7345. Revocation or denial of passport in case of certain tax delinquencies.”.

(c) AUTHORITY FOR INFORMATION SHARING.—(1) IN GENERAL.—Subsection (1) of section 6103 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(23) DISCLOSURE OF RETURN INFORMATION TO DEPARTMENT OF STATE FOR PURPOSES OF PASSPORT REVOCATION UNDER SECTION 7345.—

“(A) IN GENERAL.—The Secretary shall, upon receiving a certification described in section 7345, disclose to the Secretary of State return information with respect to a taxpayer who has a seriously delinquent tax debt described in such section. Such return information shall be limited to—

“(i) the taxpayer identity information with respect to such taxpayer, and

“(ii) the amount of such seriously delinquent tax debt.

“(B) RESTRICTION ON DISCLOSURE.—Return information disclosed under subparagraph (A) may be used by officers and employees of the Department of State for the purposes of, and to the extent necessary in, carrying out the requirements of section 16(d) of the Veterans Jobs Corps Act of 2012.”.

(2) CONFORMING AMENDMENT.—Paragraph (4) of section 6103(p) of such Code is amended by striking “or (22)” each place it appears in subparagraph (F)(ii) and in the matter preceding subparagraph (A) and inserting “(22), or (23)”.

(d) AUTHORITY TO DENY OR REVOKE PASSPORT.—

(1) DENIAL.—

(A) IN GENERAL.—Except as provided under subparagraph (B), upon receiving a certification described in section 7345 of the Internal Revenue Code of 1986 from the Secretary of the Treasury, the Secretary of State may not issue a passport to any individual who has a seriously delinquent tax debt described in such section.

(B) EMERGENCY AND HUMANITARIAN SITUATIONS.—Notwithstanding subparagraph (A), the Secretary of State may issue a passport, in emergency circumstances or for humanitarian reasons, to an individual described in subparagraph (A).

(2) REVOCATION.—

(A) IN GENERAL.—The Secretary of State may revoke a passport previously issued to any individual described in paragraph (1)(A).

(B) LIMITATION FOR RETURN TO UNITED STATES.—If the Secretary of State decides to revoke a passport under subparagraph (A), the Secretary of State, before revocation, may—

(i) limit a previously issued passport only for return travel to the United States; or

(ii) issue a limited passport that only permits return travel to the United States.

(3) HOLD HARMLESS.—The Secretary of the Treasury and the Secretary of State shall not be liable to an individual for any action with respect to a certification by the Commissioner of Internal Revenue under section 7345 of the Internal Revenue Code of 1986.

(e) REVOCATION OR DENIAL OF PASSPORT IN CASE OF INDIVIDUAL WITHOUT SOCIAL SECURITY ACCOUNT NUMBER.—

(1) DENIAL.—

(A) IN GENERAL.—Except as provided under subparagraph (B), upon receiving an application for a passport from an individual that either—

(i) does not include the social security account number issued to that individual, or

(ii) includes an incorrect or invalid social security number willfully, intentionally, negligently, or recklessly provided by such individual,

the Secretary of State is authorized to deny such application and is authorized to not issue a passport to the individual.

(B) EMERGENCY AND HUMANITARIAN SITUATIONS.—Notwithstanding subparagraph (A), the Secretary of State may issue a passport, in emergency circumstances or for humanitarian reasons, to an individual described in subparagraph (A).

(2) REVOCATION.—

(A) IN GENERAL.—The Secretary of State may revoke a passport previously issued to any individual described in paragraph (1)(A).

(B) LIMITATION FOR RETURN TO UNITED STATES.—If the Secretary of State decides to revoke a passport under subparagraph (A), the Secretary of State, before revocation, may—

(i) limit a previously issued passport only for return travel to the United States; or

(ii) issue a limited passport that only permits return travel to the United States.

(f) EFFECTIVE DATE.—The provisions of, and amendments made by, this section shall take effect on January 1, 2013.

SEC. 17. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.

Notwithstanding section 6655 of the Internal Revenue Code of 1986, in the case of a corporation with assets of not less than \$1,000,000,000 (determined as of the end of the preceding taxable year)—

(1) the amount of any required installment of corporate estimated tax which is otherwise due in July, August, or September of 2013 shall be increased by 0.25 percent of such amount (determined without regard to any increase in such amount not contained in such Code);

(2) the amount of any required installment of corporate estimated tax which is otherwise due in July, August, or September of 2017 shall be increased by 0.50 percent of such amount (determined without regard to any increase in such amount not contained in such Code); and

(3) the amount of the next required installment after an installment referred to in paragraph (1) or (2) shall be appropriately reduced to reflect the amount of the increase by reason of such paragraph.

SEC. 18. SCORING OF BUDGETARY EFFECTS.

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.

NOTICE OF HEARING

COMMITTEE ON HEALTH, EDUCATION, LABOR,
AND PENSIONS

Mr. HARKIN. Mr. President, I wish to announce that the Committee on Health, Education, Labor, and Pensions will meet in open session on Thursday, September 13, 2012, at 10:30 a.m. in room 430 of the Dirksen Senate Office Building to conduct a hearing entitled “Improving College Affordability: A View From the States.”

For further information regarding this meeting, please contact Leanne Hotek of the committee staff on (202) 224-9243.

PRIVILEGES OF THE FLOOR

Mr. UDALL of Colorado. Mr. President, I ask unanimous consent that the following staff of the Finance Committee be allowed on the Senate floor

for the remainder of the 112th Congress: Sara Butler, Anderson Heiman, Luke Johnson, Rolland Smith, and David Swedman.

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

Mr. HARKIN. Mr. President, I ask unanimous consent that Rebecca Sadwick and Jessica Flannery of my staff be granted privileges of the floor for the duration of today's session.

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

RESOLUTIONS SUBMITTED TODAY

Mr. BROWN of Ohio. I ask unanimous consent that the Senate proceed to the immediate consideration en bloc of the following resolutions which were submitted earlier today: S. Res. 548, S. Res. 549, and S. Res. 550.

There being no objection, the Senate proceeded to consider the resolutions en bloc.

Mr. BROWN of Ohio. I ask unanimous consent the resolutions be agreed to, the preambles be agreed to, the motions to reconsider be laid upon the table en bloc, with no intervening action or debate, and that any statements related to the resolutions be printed in the RECORD.

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

The resolutions were agreed to.

The preambles were agreed to.

The resolutions, with their preambles, read as follows:

S. RES. 548

(Designating the week beginning September 9, 2012, as "National Direct Support Professionals Recognition Week.")

Whereas direct support professionals, direct care workers, personal assistants, personal attendants, in-home support workers, and paraprofessionals (referred to in this preamble as "direct support professionals") are the primary providers of publicly funded long term supports and services for millions of individuals with disabilities;

Whereas a direct support professional must build a close, trusted relationship with an individual with disabilities;

Whereas a direct support professional assists an individual with disabilities with the most intimate needs on a daily basis;

Whereas direct support professionals perform a broad range of activities for individuals with disabilities, including preparing meals, managing medications, bathing, dressing, helping with mobility, providing transportation to school, work, and religious and recreational activities, and helping with general daily affairs;

Whereas a direct support professional provides essential support to help keep an individual with disabilities connected to the family and community of the individual;

Whereas direct support professionals enable individuals with disabilities to live meaningful, productive lives;

Whereas direct support professionals are the key to allowing an individual with disabilities to live successfully in the community and avoid more costly institutional care;

Whereas the majority of direct support professionals are female, and many are the sole breadwinners of their families;

Whereas, although direct support professionals work and pay taxes, many are improv-

erished and are eligible for the same Federal and State public assistance programs that individuals with disabilities depend on;

Whereas Federal policies, State policies, and the opinion of the Supreme Court in *Olmstead v. L.C.*, 527 U.S. 581 (1999) assert the right of an individual to live in his or her home and community;

Whereas the majority of direct support professionals are employed in home and community-based settings, and the percentage of direct support professionals employed in such settings is projected to increase during this decade;

Whereas there is a documented critical and growing shortage of direct support professionals in every community throughout the United States; and

Whereas many direct support professionals are forced to leave jobs due to inadequate wages and benefits, creating high turnover and vacancy rates, which, research demonstrates, adversely affects the quality of supports provided to individuals with disabilities: Now, therefore, be it

Resolved, That the Senate—

(1) designates the week beginning September 9, 2012, as "National Direct Support Professionals Recognition Week";

(2) recognizes the dedication and vital role of direct support professionals, direct care workers, personal assistants, personal attendants, in-home support workers, and paraprofessionals (referred to in this resolution as "direct support professionals") in enhancing the lives of individuals of all ages with disabilities;

(3) appreciates the contribution of direct support professionals in serving needs that are beyond the capacity of millions of families in the United States;

(4) commends direct support professionals as integral participants in the long-term support and services system of the United States; and

(5) finds that the successful implementation of the public policies of the United States depends on the dedication of direct support professionals.

S. RES. 549

(Designating September 2012 as "Campus Fire Safety Month.")

Whereas, each year, States across the United States formally designate the month of September as "Campus Fire Safety Month";

Whereas, since January 2000, at least 152 people, including students, parents, and children, have died in campus-related fires;

Whereas 85 percent of those deaths occurred in off-campus residences;

Whereas a majority of college students in the United States live in an off-campus residence;

Whereas many fatal fires have occurred in a building in which the occupants had compromised or disabled the fire safety system;

Whereas automatic fire alarm systems provide the early warning of a fire that is necessary for occupants of a building and the fire department to take appropriate action;

Whereas automatic fire sprinkler systems are a highly effective method of controlling or extinguishing a fire in the early stages, thus protecting the lives of building occupants;

Whereas many college students live in an off-campus residence, fraternity or sorority housing, or a residence hall that is not adequately protected by automatic fire sprinkler systems and automatic fire alarm systems;

Whereas fire safety education is an effective method of reducing the occurrence of fires and the resulting loss of life and property damage;

Whereas college students do not routinely receive effective fire safety education while in college;

Whereas educating young people in the United States about the importance of fire safety is vital to help ensure that young people engage in fire-safe behavior during college and after college; and

Whereas developing a generation of adults who practice fire safety may significantly reduce future loss of life from fires: Now, therefore, be it

Resolved, That the Senate—

(1) designates September 2012 as "Campus Fire Safety Month"; and

(2) encourages administrators of institutions of higher education and municipalities across the United States—

(A) to provide educational programs to all college students in September and throughout the school year;

(B) to evaluate the level of fire safety being provided in both on-campus and off-campus student housing; and

(C) to ensure fire-safe living environments through fire safety education, the installation of fire suppression and detection systems, and the development and enforcement of applicable codes relating to fire safety.

S. RES. 550

(Designating September 13, 2012, as "National Celiac Disease Awareness Day.")

Whereas according to the National Center for Health Statistics of the Centers for Disease Control and Prevention, celiac disease affects approximately 1 in every 141 people in the United States;

Whereas the majority of people with celiac disease have yet to be diagnosed;

Whereas celiac disease is a chronic inflammatory disorder that is classified as both an autoimmune condition and a genetic condition;

Whereas celiac disease causes damage to the lining of the small intestine, which results in overall malnutrition;

Whereas when a person with celiac disease consumes foods that contain certain protein fractions, that person suffers a cell-mediated immune response that damages the villi of the small intestine, interfering with the absorption of nutrients in food and the effectiveness of medications;

Whereas such problematic protein fractions are found in wheat, barley, rye, and oats, which are used to produce many foods, medications, and vitamins;

Whereas because celiac disease is a genetic disease, there is an increased incidence of celiac disease in families with a known history of celiac disease;

Whereas celiac disease is underdiagnosed because the symptoms can be attributed to other conditions and are easily overlooked by doctors and patients;

Whereas as recently as 2000, the average person with celiac disease waited 11 years for a correct diagnosis;

Whereas ½ of all people with celiac disease do not show symptoms of the disease;

Whereas celiac disease is diagnosed by tests that measure the blood for abnormally high levels of the antibodies of immunoglobulin A, antitissue transglutaminase, and IgA antiendomysium antibodies;

Whereas celiac disease can be treated only by implementing a diet free of wheat, barley, rye, and oats, often called a "gluten-free diet";

Whereas a delay in the diagnosis of celiac disease can result in damage to the small intestine, which leads to an increased risk for