

H.R. 678. An act to authorize all Bureau of Reclamation conduit facilities for hydro-power development under Federal Reclamation law, and for other purposes; to the Committee on Energy and Natural Resources.

H.R. 1120. An act to prohibit the National Labor Relations Board from taking any action that requires a quorum of the members of the Board until such time as Board constituting a quorum shall have been confirmed by the Senate, the Supreme Court issues a decision on the constitutionality of the appointments to the Board made in January 2012, or the adjournment sine die of the first session of the 113th Congress; to the Committee on Health, Education, Labor, and Pensions.

## MEASURES READ THE FIRST TIME

The following bills were read the first time:

S. 729. A bill to protect law abiding citizens by preventing criminals from obtaining firearms.

S. 730. A bill to prevent criminals from obtaining firearms through straw purchasing and trafficking.

## ENROLLED BILL PRESENTED

The Secretary of the Senate reported that on April 12, 2013, she had presented to the President of the United States the following enrolled bill:

S. 716. An act to modify the requirements under the STOCK Act regarding online access to certain financial disclosure statements and related forms.

## REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. LEVIN, from the Committee on Armed Services:

Special Report entitled "Inquiry Into U.S. Costs and Allied Contributions to Support the U.S. Military Presence Overseas" (Rept. No. 113-12).

## 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. THUNE (for himself, Mr. MCCONNELL, Mr. GRASSLEY, Mr. PORTMAN, Mr. CRAPO, Mr. BOOZMAN, Mr. ENZI, and Mr. BARRASSO):

S. 720. A bill to amend the Internal Revenue Code of 1986 to provide for taxpayers making donations with their returns of income tax to the Federal Government to pay down the public debt; to the Committee on Finance.

By Mr. ROBERTS (for himself and Mr. MORAN):

S. 721. A bill to amend the Communications Act of 1934 to require a provider of a commercial mobile service or an IP-enabled voice service to provide call location information concerning the user of such a service to law enforcement agencies in order to respond to a call for emergency services or in an emergency situation that involves risk of death or serious physical harm; to the Committee on Commerce, Science, and Transportation.

By Mrs. SHAHEEN:

S. 722. A bill to require the Secretary of the Treasury to study the feasibility of pro-

viding certain taxpayers with an optional pre-prepared tax return, and for other purposes; to the Committee on Finance.

By Mrs. GILLIBRAND (for herself, Mr. TESTER, and Mr. BLUMENTHAL):

S. 723. A bill to require the Commissioner of Social Security to revise the medical and evaluation criteria for determining disability in a person diagnosed with Huntington's Disease and to waive the 24-month waiting period for Medicare eligibility for individuals disabled by Huntington's Disease; to the Committee on Finance.

By Mr. BLUNT (for himself, Mr. RISCH, Mr. HOEVEN, Mr. WICKER, Mr. JOHANNIS, Mr. ENZI, Mrs. FISCHER, Ms. COLLINS, Mr. INHOFE, and Mr. BOOZMAN):

S. 724. A bill to provide flexibility to agencies on determining what employees are essential personnel in implementing the sequester; to the Committee on Homeland Security and Governmental Affairs.

By Mr. CORNYN:

S. 725. A bill to provide a taxpayer bill of rights for small businesses; to the Committee on Finance.

By Mr. SCHATZ (for himself and Ms. HIRONO):

S. 726. A bill to amend the Public Health Service Act to provide health care practitioners in rural areas with training in preventive health care, including both physical and mental care, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. MORAN (for himself and Mr. MANCHIN):

S. 727. A bill to improve the examination of depository institutions, and for other purposes; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. SCHUMER (for himself, Ms. COLLINS, and Mr. CARDIN):

S. 728. A bill to amend the Internal Revenue Code of 1986 to extend the exclusion from gross income for employer-provided health coverage for employees' spouses and dependent children to coverage provided to other eligible designated beneficiaries of employees; to the Committee on Finance.

By Mr. CRUZ (for himself, Mr. PAUL, Mr. LEE, Mr. BOOZMAN, Mr. SCOTT, Mr. INHOFE, Mr. RISCH, Mr. CRAPO, Mr. JOHANNIS, Mr. GRAHAM, and Mr. RUBIO):

S. 729. A bill to protect law abiding citizens by preventing criminals from obtaining firearms; read the first time.

By Mr. CRUZ:

S. 730. A bill to prevent criminals from obtaining firearms through straw purchasing and trafficking; 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. COBURN (for himself, Mr. SCHUMER, and Mr. MCCONNELL):

S. Res. 97. A resolution expressing the sense of the Senate that the Food and Drug Administration should encourage the use of abuse-deterrent formulations of drugs; to the Committee on Health, Education, Labor, and Pensions.

## ADDITIONAL COSPONSORS

S. 84

At the request of Ms. MIKULSKI, the name of the Senator from Indiana (Mr. DONNELLY) was added as a cosponsor of

S. 84, a bill to amend the Fair Labor Standards Act of 1938 to provide more effective remedies to victims of discrimination in the payment of wages on the basis of sex, and for other purposes.

S. 135

At the request of Mr. VITTER, the name of the Senator from Kansas (Mr. MORAN) was added as a cosponsor of S. 135, a bill to amend title X of the Public Health Service Act to prohibit family planning grants from being awarded to any entity that performs abortions, and for other purposes.

S. 195

At the request of Mr. FRANKEN, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 195, a bill to amend the Public Health Service Act to revise and extend projects relating to children and violence to provide access to school-based comprehensive mental health programs.

S. 232

At the request of Mr. HATCH, the name of the Senator from Utah (Mr. LEE) was added as a cosponsor of S. 232, a bill to amend the Internal Revenue Code of 1986 to repeal the excise tax on medical devices.

S. 296

At the request of Mr. LEAHY, the name of the Senator from Oregon (Mr. MERKLEY) was added as a cosponsor of S. 296, a bill to amend the Immigration and Nationality Act to eliminate discrimination in the immigration laws by permitting permanent partners of United States citizens and lawful permanent residents to obtain lawful permanent resident status in the same manner as spouses of citizens and lawful permanent residents and to penalize immigration fraud in connection with permanent partnerships.

S. 309

At the request of Mr. HARKIN, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of S. 309, a bill to award a Congressional Gold Medal to the World War II members of the Civil Air Patrol.

S. 313

At the request of Mr. CASEY, the name of the Senator from Oregon (Mr. MERKLEY) was added as a cosponsor of S. 313, 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. 367

At the request of Mr. CARDIN, the name of the Senator from Vermont (Mr. LEAHY) was added as a cosponsor of S. 367, a bill to amend title XVIII of the Social Security Act to repeal the Medicare outpatient rehabilitation therapy caps.

S. 448

At the request of Mr. RUBIO, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of

of S. 448, a bill to allow seniors to file their Federal income tax on a new Form 1040SR.

S. 450

At the request of Mr. SHELBY, the name of the Senator from Oklahoma (Mr. INHOFE) was added as a cosponsor of S. 450, a bill to require enhanced economic analysis and justification of regulations proposed by certain Federal banking, housing, securities, and commodity regulators, and for other purposes.

S. 453

At the request of Mrs. HAGAN, the name of the Senator from New York (Mr. SCHUMER) was added as a cosponsor of S. 453, a bill to require that certain Federal job training and career education programs give priority to programs that lead to an industry-recognized and nationally portable credential.

S. 458

At the request of Mr. ROBERTS, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of S. 458, a bill to improve and extend certain nutrition programs.

S. 462

At the request of Mrs. BOXER, the names of the Senator from Missouri (Mrs. McCASKILL) and the Senator from Alaska (Mr. BEGICH) were added as cosponsors of S. 462, a bill to enhance the strategic partnership between the United States and Israel.

S. 464

At the request of Mr. INHOFE, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of S. 464, a bill to declare English as the official language of the United States, to establish a uniform English language rule for naturalization, and to avoid misconstructions of the English language texts of the laws of the United States, pursuant to Congress' powers to provide for the general welfare of the United States and to establish a uniform rule of naturalization under article I, section 8, of the Constitution.

S. 470

At the request of Mr. TESTER, the names of the Senator from Oklahoma (Mr. COBURN) and the Senator from North Dakota (Mr. HOEVEN) were added as cosponsors of S. 470, a bill to amend title 10, United States Code, to require that the Purple Heart occupy a position of precedence above the new Distinguished Warfare Medal.

S. 471

At the request of Mr. SANDERS, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 471, a bill to amend the Fair Credit Reporting Act to require the inclusion of credit scores with free annual credit reports provided to consumers, and for other purposes.

S. 480

At the request of Mr. GRAHAM, the name of the Senator from Arizona (Mr. MCCAIN) was added as a cosponsor of S.

480, a bill to improve the effectiveness of the National Instant Criminal Background Check System by clarifying reporting requirements related to adjudications of mental incompetency, and for other purposes.

S. 505

At the request of Mr. CRUZ, the name of the Senator from Louisiana (Mr. VITTER) was added as a cosponsor of S. 505, a bill to prohibit the use of drones to kill citizens of the United States within the United States.

S. 509

At the request of Mr. HATCH, the name of the Senator from Utah (Mr. LEE) was added as a cosponsor of S. 509, a bill to provide for the conveyance of certain parcels of National Forest System land to the city of Fruit Heights, Utah.

S. 510

At the request of Mr. HATCH, the name of the Senator from Utah (Mr. LEE) was added as a cosponsor of S. 510, a bill to authorize the Secretary of the Interior to convey certain interests in Federal land acquired for the Scofield Project in Carbon County, Utah.

S. 516

At the request of Mr. TESTER, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of S. 516, a bill to reduce disparities and improve access to effective and cost efficient diagnosis and treatment of prostate cancer through advances in testing, research, and education, including through telehealth, comparative effectiveness research, and identification of best practices in patient education and outreach particularly with respect to underserved racial, ethnic and rural populations and men with a family history of prostate cancer, to establish a directive on what constitutes clinically appropriate prostate cancer imaging, and to create a prostate cancer scientific advisory board for the Office of the Chief Scientist at the Food and Drug Administration to accelerate real-time sharing of the latest research and accelerate movement of new medicines to patients.

S. 517

At the request of Mr. LEAHY, the name of the Senator from South Dakota (Mr. THUNE) was added as a cosponsor of S. 517, a bill to promote consumer choice and wireless competition by permitting consumers to unlock mobile wireless devices, and for other purposes.

S. 545

At the request of Ms. MURKOWSKI, the name of the Senator from Colorado (Mr. UDALL) was added as a cosponsor of S. 545, a bill to improve hydropower, and for other purposes.

S. 579

At the request of Mr. MENENDEZ, the names of the Senator from Montana (Mr. TESTER) and the Senator from New Mexico (Mr. HEINRICH) were added as cosponsors of S. 579, a bill to direct the Secretary of State to develop a

strategy to obtain observer status for Taiwan at the triennial International Civil Aviation Organization Assembly, and for other purposes.

S. 603

At the request of Mr. BARRASSO, the name of the Senator from Wyoming (Mr. ENZI) was added as a cosponsor of S. 603, a bill to repeal the annual fee on health insurance providers enacted by the Patient Protection and Affordable Care Act.

S. 617

At the request of Mr. CASEY, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 617, a bill to provide humanitarian assistance and support a democratic transition in Syria, and for other purposes.

S. 628

At the request of Mr. TESTER, the name of the Senator from Connecticut (Mr. BLUMENTHAL) was added as a cosponsor of S. 628, a bill to amend title 10, United States Code, to extend the duration of the Physical Disability Board of Review and to expand the authority of such Board to review of the separation of members of the Armed Forces on the basis of mental condition not amounting to disability, including separation on the basis of a personality or adjustment disorder.

S. 629

At the request of Mr. PRYOR, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of S. 629, a bill to amend title 38, United States Code, to recognize the service in the reserve components of the Armed Forces of certain persons by honoring them with status as veterans under law, and for other purposes.

S. 635

At the request of Mr. BROWN, the names of the Senator from Nevada (Mr. HELLER), the Senator from Arizona (Mr. FLAKE), the Senator from Georgia (Mr. CHAMBLISS) and the Senator from Florida (Mr. RUBIO) were added as cosponsors of S. 635, a bill to amend the Gramm-Leach-Bliley Act to provide an exception to the annual written privacy notice requirement.

S. 679

At the request of Mr. BROWN, the names of the Senator from Vermont (Mr. SANDERS) and the Senator from Hawaii (Mr. SCHATZ) were added as cosponsors of S. 679, a bill to promote local and regional farm and food systems, and for other purposes.

S. 687

At the request of Mr. MORAN, the names of the Senator from Hawaii (Mr. SCHATZ) and the Senator from Oregon (Mr. WYDEN) were added as cosponsors of S. 687, a bill to prohibit the closing of air traffic control towers, and for other purposes.

S. 689

At the request of Mr. HARKIN, the names of the Senator from South Dakota (Mr. JOHNSON), the Senator from Connecticut (Mr. BLUMENTHAL), the

Senator from Pennsylvania (Mr. CASEY) and the Senator from Alaska (Mr. BEGICH) were added as cosponsors of S. 689, a bill to reauthorize and improve programs related to mental health and substance use disorders.

S. 700

At the request of Mr. KAINE, the names of the Senator from Mississippi (Mr. COCHRAN) and the Senator from Virginia (Mr. WARNER) were added as cosponsors of S. 700, a bill to ensure that the education and training provided members of the Armed Forces and veterans better assists members and veterans in obtaining civilian certifications and licenses, and for other purposes.

S. 710

At the request of Mr. WARNER, the names of the Senator from Missouri (Mrs. MCCASKILL) and the Senator from Georgia (Mr. CHAMBLISS) were added as cosponsors of S. 710, a bill to provide exemptions from municipal advisor registration requirements.

S. RES. 65

At the request of Mr. GRAHAM, the name of the Senator from Maine (Mr. KING) was added as a cosponsor of S. Res. 65, a resolution strongly supporting the full implementation of United States and international sanctions on Iran and urging the President to continue to strengthen enforcement of sanctions legislation.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. CORNYN:

S. 725. A bill to provide a taxpayer bill of rights for small businesses; to the Committee on Finance.

Mr. CORNYN. Mr. President, I rise to reintroduce the Small Business Taxpayer Bill of Rights Act of 2013, SBTBOR.

As millions of taxpayers across the country race to meet today's deadline to file their Federal tax return, it is important to note that their tax burden is more than just the amount of tax paid to the Federal Government. Taxpayers also bear the compliance cost of complying with a byzantine tax code. Analysts predict that taxpayers will spend over \$350 billion this year alone to comply with the tax code. An analysis of IRS data by the Office of the Taxpayer Advocate shows it takes taxpayers more than 6.1 billion hours to compete filings required by a tax code that contains almost four million words and that, on average, has more than one new provision added to it daily.

A dispute over a complex tax code with the IRS can become an expensive endeavor for small businesses, who have limited resources to fight off frivolous IRS claims. With the passage of the 2010 health care act, this burden is expected to increase in the future. At a time when job creation remains weak, small businesses should be spending their time and resources creating jobs, not cutting through miles of burdensome IRS red tape. The Small Business Taxpayer Bill of Rights seeks to miti-

gate this problem. It would ensure that small businesses spend less time dealing with the IRS and more time creating jobs.

The Small Business Taxpayer Bill of Rights, among other things, provides more protections and safeguards for small businesses during administrative procedures with the IRS. It would lower the compliance burden on small business taxpayers; strengthen safeguards against IRS overreach; increase taxpayer compensation for IRS abuses and; improve taxpayer access to the court system. Amid the weakest economic recovery since World War II, American job creators urgently need such relief.

The Small Business Taxpayer Bill of Rights Act will reduce the compliance and administrative burdens faced by small business taxpayers when it comes to dealing with the IRS. The bill provides an alternative dispute resolution procedure through which a small business taxpayer may be able to request arbitration with an independent, neutral third party not employed by the IRS. In addition, the bill will make more small businesses eligible to recoup attorney's fees when a court finds that the IRS's action taken against a taxpayer is not substantially justified.

The legislation also reinforces the independent nature of the IRS Appeals Office by prohibiting it from discussing the merits of a taxpayer's case with any other department at the IRS, unless the taxpayer is afforded an opportunity to participate. Second, the bill will prevent an Appeals Officer from raising a new issue that was not initially raised by the IRS in the examination process. The SBTBOR would help to ensure the Appeals Office remains a neutral entity that effectively facilitates the taxpayer's appeals process.

The Small Business Taxpayer Bill of Rights Act will make the IRS more accountable to taxpayers by increasing the amount of damages taxpayers may receive for any collection action the IRS takes against them that is reckless, or by reason of negligence disregards the law or its regulations. Second, it increases the amount of damages taxpayers may be awarded when the IRS improperly discloses their tax returns and tax information. Third, the bill raises the monetary penalty on IRS employees who commit certain unlawful acts or disclose taxpayer information.

Finally, the legislation will improve taxpayer access to the Tax Court by expanding the role of the current "small tax case" procedure—an informal and efficient method for resolving disputes before the Tax Court—to include a wider variety of cases. The bill will permit taxpayers to obtain judicial review from the Tax Court when the IRS fails to act on their claim for interest abatement due to an error or delay by the IRS. And taxpayers whose property has been wrongly seized to satisfy a tax debt will have more time to claim relief and bring a civil suit against the IRS. It also makes proce-

dural improvements for taxpayers who request innocent spouse relief. By requesting innocent spouse relief, taxpayers can be relieved of the responsibility for paying tax, interest, and penalties if their spouse improperly reported items or omitted items on their tax return.

This legislation is also supported by the Texas Association of Business, National Federation of Independent Business, U.S. Hispanic Chamber of Commerce, Americans for Tax Reform, and the National Taxpayers Union, among others.

Small business owners face an especially crushing burden of paperwork, but they lack the key financial and legal resources that multinational corporations do when dealing with the tax code and the IRS. This legislation will provide relief for small businesses and will allow small businesses to spend more time expanding their business and creating jobs and less time dealing with the IRS.

Mr. President, I ask unanimous consent that the text of the bill and a letter of support be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

S. 725

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

#### SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the "Small Business Taxpayer Bill of Rights Act of 2013".

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

- Sec. 1. Short title; table of contents.
- Sec. 2. Modification of standards for awarding of costs and certain fees.
- Sec. 3. Civil damages allowed for reckless or intentional disregard of internal revenue laws.
- Sec. 4. Modifications relating to certain offenses by officers and employees in connection with revenue laws.
- Sec. 5. Modifications relating to civil damages for unauthorized inspection or disclosure of returns and return information.
- Sec. 6. Interest abatement reviews.
- Sec. 7. Ban on ex parte discussions.
- Sec. 8. Alternative dispute resolution procedures.
- Sec. 9. Extension of time for contesting IRS levy.
- Sec. 10. Waiver of installment agreement fee.
- Sec. 11. Suspension of running of period for filing petition of spousal relief and collection cases.
- Sec. 12. Venue for appeal of spousal relief and collection cases.
- Sec. 13. Increase in monetary penalties for certain unauthorized disclosures of information.
- Sec. 14. De novo tax court review of claims for equitable innocent spouse relief.
- Sec. 15. Ban on raising new issues on appeal.

#### SEC. 2. MODIFICATION OF STANDARDS FOR AWARDING OF COSTS AND CERTAIN FEES.

(a) SMALL BUSINESSES ELIGIBLE WITHOUT REGARD TO NET WORTH.—Subparagraph (D)