

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)

of section 7430(c)(4) of the Internal Revenue Code of 1986 is amended by striking “and” at the end of clause (i), by striking the period at the end of clause (ii) and inserting “and”, and by adding at the end the following new clause:

“(iii) in the case of an eligible small business, the net worth limitation in clause (ii) of such section shall not apply.”.

(b) **ELIGIBLE SMALL BUSINESS.**—Paragraph (4) of section 7430(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(F) **ELIGIBLE SMALL BUSINESS.**—For purposes of subparagraph (D)(iii), the term ‘eligible small business’ means, with respect to any proceeding commenced in a taxable year—

“(i) a corporation the stock of which is not publicly traded,

“(ii) a partnership, or

“(iii) a sole proprietorship,

if the average annual gross receipts of such corporation, partnership, or sole proprietorship for the 3-taxable-year period preceding such taxable year does not exceed \$50,000,000. For purposes of applying the test under the preceding sentence, rules similar to the rules of paragraphs (2) and (3) of section 448(c) shall apply.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to proceedings commenced after the date of the enactment of this Act.

### SEC. 3. CIVIL DAMAGES ALLOWED FOR RECKLESS OR INTENTIONAL DISREGARD OF INTERNAL REVENUE LAWS.

(a) **INCREASE IN AMOUNT OF DAMAGES.**—Section 7433(b) of the Internal Revenue Code of 1986 is amended by striking “\$1,000,000 (\$100,000, in the case of negligence)” and inserting “\$3,000,000 (\$300,000, in the case of negligence)”.

(b) **EXTENSION OF TIME TO BRING ACTION.**—Section 7433(d)(3) of the Internal Revenue Code of 1986 is amended by striking “2 years” and inserting “5 years”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to actions of employees of the Internal Revenue Service after the date of the enactment of this Act.

### SEC. 4. MODIFICATIONS RELATING TO CERTAIN OFFENSES BY OFFICERS AND EMPLOYEES IN CONNECTION WITH REVENUE LAWS.

(a) **INCREASE IN PENALTY.**—Section 7214 of the Internal Revenue Code of 1986 is amended—

(1) by striking “\$10,000” in subsection (a) and inserting “\$25,000”, and

(2) by striking “\$5,000” in subsection (b) and inserting “\$10,000”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall take effect on the date of the enactment of this Act.

### SEC. 5. MODIFICATIONS RELATING TO CIVIL DAMAGES FOR UNAUTHORIZED INSPECTION OR DISCLOSURE OF RETURNS AND RETURN INFORMATION.

(a) **INCREASE IN AMOUNT OF DAMAGES.**—Subparagraph (A) of section 7431(c)(1) of the Internal Revenue Code of 1986 is amended by striking “\$1,000” and inserting “\$10,000”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to inspections and disclosure occurring on and after the date of the enactment of this Act.

### SEC. 6. INTEREST ABATEMENT REVIEWS.

(a) **FILING PERIOD FOR INTEREST ABATEMENT CASES.**—

(1) **IN GENERAL.**—Subsection (h) of section 6404 of the Internal Revenue Code of 1986 is amended—

(A) by striking “REVIEW OF DENIAL” in the heading and inserting “JUDICIAL REVIEW”, and

(B) by striking “if such action is brought” and all that follows in paragraph (1) and inserting “if such action is brought—

“(A) at any time after the earlier of—

“(i) the date of the mailing of the Secretary’s final determination not to abate such interest, or

“(ii) the date which is 180 days after the date of the filing with the Secretary (in such form as the Secretary may prescribe) of a claim for abatement under this section, and

“(B) not later than the date which is 180 days after the date described in subparagraph (A)(i).”.

(2) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to claims for abatement of interest filed with the Secretary after the date of the enactment of this Act.

(b) **SMALL TAX CASE ELECTION FOR INTEREST ABATEMENT CASES.**—

(1) **IN GENERAL.**—Subsection (f) of section 7463 of the Internal Revenue Code of 1986 is amended—

(A) by striking “and” at the end of paragraph (1),

(B) by striking the period at the end of paragraph (2) and inserting “, and”, and

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

“(3) a petition to the Tax court under section 6404(h) in which the amount of interest abatement sought does not exceed \$50,000.”.

(2) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to—

(A) cases pending as of the day after the date of the enactment of this Act, and

(B) cases commenced after such date of enactment.

### SEC. 7. BAN ON EX PARTE DISCUSSIONS.

(a) **IN GENERAL.**—Notwithstanding section 1001(a)(4) of the Internal Revenue Service Restructuring and Reform Act of 1998, the Internal Revenue Service shall prohibit any ex parte communications between officers in the Internal Revenue Service Office of Appeals and other Internal Revenue Service employees with respect to any matter pending before such officers.

(b) **TERMINATION OF EMPLOYMENT FOR MISCONDUCT.**—Subject to subsection (c), the Commissioner of Internal Revenue shall terminate the employment of any employee of the Internal Revenue Service if there is a final administrative or judicial determination that such employee committed any act or omission prohibited under subsection (a) in the performance of the employee’s official duties. Such termination shall be a removal for cause on charges of misconduct.

(c) **DETERMINATION OF COMMISSIONER.**—

(1) **IN GENERAL.**—The Commissioner of Internal Revenue may take a personnel action other than termination for an act prohibited under subsection (a).

(2) **DISCRETION.**—The exercise of authority under paragraph (1) shall be at the sole discretion of the Commissioner of Internal Revenue and may not be delegated to any other officer. The Commissioner of Internal Revenue, in his sole discretion, may establish a procedure which will be used to determine whether an individual should be referred to the Commissioner of Internal Revenue for a determination by the Commissioner under paragraph (1).

(3) **NO APPEAL.**—Any determination of the Commissioner of Internal Revenue under this subsection may not be appealed in any administrative or judicial proceeding.

(d) **TIGTA REPORTING OF TERMINATION OR MITIGATION.**—Section 7803(d)(1)(E) of the Internal Revenue Code of 1986 is amended by inserting “or section 7 of the Small Business Taxpayer Bill of Rights Act of 2013” after “1998”.

### SEC. 8. ALTERNATIVE DISPUTE RESOLUTION PROCEDURES.

(a) **IN GENERAL.**—Section 7123 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(c) **AVAILABILITY OF DISPUTE RESOLUTIONS.**—

“(1) **IN GENERAL.**—The procedures prescribed under subsection (b)(1) and the pilot program established under subsection (b)(2) shall provide that a taxpayer may request mediation or arbitration in any case unless the Secretary has specifically excluded the type of issue involved in such case or the class of cases to which such case belongs as not appropriate for resolution under such subsection. The Secretary shall make any determination that excludes a type of issue or a class of cases public within 5 working days and provide an explanation for each determination.

“(2) **INDEPENDENT MEDIATORS.**—

“(A) **IN GENERAL.**—The procedures prescribed under subsection (b)(1) shall provide the taxpayer an opportunity to elect to have the mediation conducted by an independent, neutral individual not employed by the Office of Appeals.

“(B) **COST AND SELECTION.**—

“(i) **IN GENERAL.**—Any taxpayer making an election under subparagraph (A) shall be required—

“(I) to share the costs of such independent mediator equally with the Office of Appeals, and

“(II) to limit the selection of the mediator to a roster of recognized national or local neutral mediators.

“(ii) **EXCEPTION.**—Clause (i)(I) shall not apply to any taxpayer who is an individual or who was a small business in the preceding calendar year if such taxpayer had an adjusted gross income that did not exceed 250 percent of the poverty level, as determined in accordance with criteria established by the Director of the Office of Management and Budget, in the taxable year preceding the request.

“(iii) **SMALL BUSINESS.**—For purposes of clause (ii), the term ‘small business’ has the meaning given such term under section 41(b)(3)(D)(iii).

“(3) **AVAILABILITY OF PROCESS.**—The procedures prescribed under subsection (b)(1) and the pilot program established under subsection (b)(2) shall provide the opportunity to elect mediation or arbitration at the time when the case is first filed with the Office of Appeals and at any time before deliberations in the appeal commence.”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall take effect on the date of the enactment of this Act.

### SEC. 9. EXTENSION OF TIME FOR CONTESTING IRS LEVY.

(a) **EXTENSION OF TIME FOR RETURN OF PROPERTY SUBJECT TO LEVY.**—Subsection (b) of section 6343 of the Internal Revenue Code of 1986 is amended by striking “9 months” and inserting “3 years”.

(b) **PERIOD OF LIMITATION ON SUITS.**—Subsection (c) of section 6532 of the Internal Revenue Code of 1986 is amended—

(1) in paragraph (1) by striking “9 months” and inserting “3 years”, and

(2) in paragraph (2) by striking “9-month” and inserting “3-year”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to—

(1) levies made after the date of the enactment of this Act, and

(2) levies made on or before such date if the 9-month period has not expired under section 6343(b) of the Internal Revenue Code of 1986 (without regard to this section) as of such date.

### SEC. 10. WAIVER OF INSTALLMENT AGREEMENT FEE.

(a) **IN GENERAL.**—Section 6159 of the Internal Revenue Code of 1986 is amended by redesignating subsection (f) as subsection (g) and by inserting after subsection (e) the following new subsection:

“(f) WAIVER OF INSTALLMENT AGREEMENT FEE.—The Secretary shall waive the fees imposed on installment agreements under this section for any taxpayer with an adjusted gross income that does not exceed 250 percent of the poverty level, as determined in accordance with criteria established by the Director of the Office of Management and Budget, and who has agreed to make payments under the installment agreement by electronic payment through a debit instrument.”

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

**SEC. 11. SUSPENSION OF RUNNING OF PERIOD FOR FILING PETITION OF SPOUSAL RELIEF AND COLLECTION CASES.**

(a) PETITIONS FOR SPOUSAL RELIEF.—

(1) IN GENERAL.—Subsection (e) of section 6015 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(6) SUSPENSION OF RUNNING OF PERIOD FOR FILING PETITION IN TITLE 11 CASES.—In the case of a person who is prohibited by reason of a case under title 11, United States Code, from filing a petition under paragraph (1)(A) with respect to a final determination of relief under this section, the running of the period prescribed by such paragraph for filing such a petition with respect to such final determination shall be suspended for the period during which the person is so prohibited from filing such a petition, and for 60 days thereafter.”

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to petitions filed under section 6015(e) of the Internal Revenue Code of 1986 after the date of the enactment of this Act.

(b) COLLECTION PROCEEDINGS.—

(1) IN GENERAL.—Subsection (d) of section 6330 of the Internal Revenue Code of 1986 is amended—

(A) by striking “appeal such determination to the Tax Court” in paragraph (1) and inserting “petition the Tax Court for review of such determination”;

(B) by striking “JUDICIAL REVIEW OF DETERMINATION” in the heading of paragraph (1) and inserting “PETITION FOR REVIEW BY TAX COURT”;

(C) by redesignating paragraph (2) as paragraph (3), and

(D) by inserting after paragraph (1) the following new paragraph:

“(2) SUSPENSION OF RUNNING OF PERIOD FOR FILING PETITION IN TITLE 11 CASES.—In the case of a person who is prohibited by reason of a case under title 11, United States Code, from filing a petition under paragraph (1) with respect to a determination under this section, the running of the period prescribed by such subsection for filing such a petition with respect to such determination shall be suspended for the period during which the person is so prohibited from filing such a petition, and for 30 days thereafter.”

(2) CONFORMING AMENDMENT.—Subsection (c) of section 6320 of such Code is amended by striking “(2)(B)” and inserting “(3)(B)”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to petitions filed under section 6330 of the Internal Revenue Code of 1986 after the date of the enactment of this Act.

**SEC. 12. VENUE FOR APPEAL OF SPOUSAL RELIEF AND COLLECTION CASES.**

(a) IN GENERAL.—Paragraph (1) of section 7482(b) of the Internal Revenue Code of 1986 is amended—

(1) by striking “or” at the end of subparagraph (E),

(2) by striking the period at the end of subparagraph (F) and inserting a comma, and

(3) by inserting after subparagraph (F) the following new subparagraphs:

“(G) in the case of a petition under section 6015(e), the legal residence of the petitioner, or

“(H) in the case of a petition under section 6320 or 6330—

“(i) the legal residence of the petitioner if the petitioner is an individual, and

“(ii) the principal place of business or principal office or agency if the petitioner is an entity other than an individual.”

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to petitions filed after the date of enactment of this Act.

**SEC. 13. INCREASE IN MONETARY PENALTIES FOR CERTAIN UNAUTHORIZED DISCLOSURES OF INFORMATION.**

(a) IN GENERAL.—Paragraphs (1), (2), (3), and (4) of section 7213(a) of the Internal Revenue Code of 1986 are each amended by striking “\$5,000” and inserting “\$10,000”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures made after the date of the enactment of this Act.

**SEC. 14. DE NOVO TAX COURT REVIEW OF CLAIMS FOR EQUITABLE INNOCENT SPOUSE RELIEF.**

(a) IN GENERAL.—Subparagraph (A) of section 6015(e)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new flush sentence:

“Any review of a determination by the Secretary with respect to a claim for equitable relief under subsection (f) shall be reviewed de novo by the Tax Court.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to petitions filed or pending before the Tax Court on and after the date of the enactment of this Act.

**SEC. 15. BAN ON RAISING NEW ISSUES ON APPEAL.**

(a) IN GENERAL.—Chapter 77 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

**“SEC. 7529. PROHIBITION ON INTERNAL REVENUE SERVICE RAISING NEW ISSUES IN AN INTERNAL APPEAL.**

“(a) IN GENERAL.—In reviewing an appeal of any determination initially made by the Internal Revenue Service, the Internal Revenue Service Office of Appeals may not consider or decide any issue that is not within the scope of the initial determination.

“(b) CERTAIN ISSUES DEEMED OUTSIDE OF SCOPE OF DETERMINATION.—For purposes of subsection (a), the following matters shall be considered to be not within the scope of a determination:

“(1) Any issue that was not raised in a notice of deficiency or an examiner’s report which is the subject of the appeal.

“(2) Any deficiency in tax which was not included in the initial determination.

“(3) Any theory or justification for a tax deficiency which was not considered in the initial determination.

“(c) NO INFERENCE WITH RESPECT TO ISSUES RAISED BY TAXPAYERS.—Nothing in this section shall be construed to provide any limitation in addition to any limitations in effect on the date of the enactment of this section on the right of a taxpayer to raise an issue, theory, or justification on an appeal from a determination initially made by the Internal Revenue Service that was not within the scope of the initial determination.”

(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 of such Code is amended by adding at the end the following new item:

“Sec. 7529. Prohibition on Internal Revenue Service raising new issues in an internal appeal.”

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to matters filed or pending with the Internal Revenue Service Office of Appeals on or after the date of the enactment of this Act.

UNITED STATES HISPANIC  
CHAMBER OF COMMERCE,  
Washington, DC, April 11, 2013.

Hon. JOHN CORNYN,  
Senate Minority Whip, U.S. Senate,  
Washington, DC.

DEAR SENATOR CORNYN: The United States Hispanic Chamber of Commerce (USHCC) would like to express its support and thank you for introducing the Small Business Taxpayer Bill of Rights Act of 2013 (SBTBOR). As our organization advocates for legislation that helps Hispanic owned businesses grow the economy and create jobs, it is encouraging to see the SBTBOR introduced on the Senate floor during the 113th Congress.

As you are aware, Hispanic-owned firms are the fastest growing segment of American enterprise. We applaud you for recognizing this fact and, as a result, taking the initiative to provide sensible solutions for the USHCC constituency of Hispanic entrepreneurs. The four pillars of the SBTBOR—lowering compliance burden for taxpayers, strengthening taxpayer protections, compensating taxpayers for IRS abuses, and improving taxpayer access to the judicial system—are crucial for the financial health of small businesses across the country, and we hope that your Senate colleagues join in your efforts to pass common sense, pro-growth legislation.

In the USHCC’s 2012–2014 Legislative Agenda, regulatory reform is noted as a critical part of the Hispanic small business community’s potential for job creation and economic development. The SBTBOR, by addressing problematic regulation and interaction with the IRS, is in line with the USHCC’s view for a full economic recovery. In order for the Hispanic community to continue leveraging its entrepreneurial spirit, we cannot allow for these job creators to be subject to slow and costly resolution of audits, low civil damages when the IRS disregards the law, fees on installment agreements for low-income taxpayers, and many other harsh burdens that exist for small businesses.

The SBTBOR could have an immediate, positive impact on the Hispanic business community and American economy as a whole. Please let us know how we may assist in your effort to promote an environment where entrepreneurs focus more on growing their businesses rather than dealing with unreasonable regulations. We are here to help.

Respectfully Submitted,

MARC RODRIGUEZ,  
Chairman of the  
Board, USHCC.

JAVIER PALOMAREZ,  
President & CEO,  
USHCC.

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.

Mr. SCHATZ. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 726

*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 “Rural Preventive Health Care Training Act of 2013”.

**SEC. 2. PREVENTIVE HEALTH CARE TRAINING.**

Part D of title VII of the Public Health Service Act (42 U.S.C. 294 et seq.) is amended by inserting after section 754 the following:

**“SEC. 754A. PREVENTIVE HEALTH CARE TRAINING.**

“(a) IN GENERAL.—The Secretary may make grants to, and enter into contracts with, eligible applicants to enable such applicants to provide preventive health care training, in accordance with subsection (c), to health care practitioners practicing in rural areas. Such training shall, to the extent practicable, include training in health care to prevent both physical and mental disorders before the initial occurrence of such disorders. In carrying out this subsection, the Secretary shall encourage, but may not require, the use of interdisciplinary training project applications.

“(b) LIMITATION.—To be eligible to receive training using assistance provided under subsection (a), a health care practitioner shall be determined by the eligible applicant involved to be practicing, or desiring to practice, in a rural area.

“(c) USE OF ASSISTANCE.—Amounts received under a grant made or contract entered into under this section shall be used—

“(1) to provide student stipends to individuals attending rural community colleges or other institutions that service predominantly rural communities, for the purpose of enabling the individuals to receive preventive health care training;

“(2) to increase staff support at rural community colleges or other institutions that service predominantly rural communities to facilitate the provision of preventive health care training;

“(3) to provide training in appropriate research and program evaluation skills in rural communities;

“(4) to create and implement innovative programs and curricula with a specific prevention component; and

“(5) for other purposes as the Secretary determines to be appropriate.

“(d) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated to carry out this section, \$5,000,000 for each of fiscal years 2014 through 2017.”.

**SUBMITTED RESOLUTIONS****SENATE RESOLUTION 97—EXPRESSING THE SENSE OF THE SENATE THAT THE FOOD AND DRUG ADMINISTRATION SHOULD ENCOURAGE THE USE OF ABUSE-DETERRENT FORMULATIONS OF DRUGS**

Mr. COBURN (for himself, Mr. SCHUMER, and Mr. MCCONNELL) submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. RES. 97

Whereas when abuse-deterrent formulations of a drug have been developed, approved, and recognized as effective by the Food and Drug Administration, the approval and marketing of generic versions that do not have abuse-deterrent features are likely to prevent achievement of the public health purposes of the efforts to develop such abuse-deterrent formulations;

Whereas the Office of National Drug Control Policy and the Food and Drug Administration have for many years strongly encour-

aged manufacturers of opioid drug products to develop abuse-deterrent formulations designed to prevent or discourage the abuse or misuse of those products;

Whereas in response, several opioid drug manufacturers have developed abuse-deterrent formulations;

Whereas efforts to reduce the level of abuse of opioid drug products are dependent on the widespread adoption of new technologies and approaches to the safer formulation of these drugs; and

Whereas the Commissioner of Food and Drugs has acknowledged that the Food and Drug Administration has the authority under current law to require generic versions of products that have been formulated or reformulated with abuse-deterrent features to have comparable features: Now, therefore, be it

*Resolved*, That it is the sense of the Senate that the Food and Drug Administration should exercise its acknowledged authority to—

(1) refuse to approve generic versions of non-abuse-deterrent opioid products that have been replaced in the market with abuse-deterrent formulations recognized by the Food and Drug Administration as effective; and

(2) require generic versions of abuse-deterrent opioid products to be formulated with comparable abuse-deterrent features.

**NOTICES OF HEARINGS****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, April 18, 2013, at 10 a.m. in room 430 of the Dirksen Senate Office Building to conduct a hearing entitled “Hearing for Secretary of Labor-Designate Thomas E. Perez.”

For further information regarding this meeting, please contact Anna Porto of the committee staff on (202) 224-5363.

**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 Tuesday, April 16, 2013, at 10 a.m. in room 430 of the Dirksen Senate Office Building to conduct a hearing entitled “The Challenge of College Affordability: The Student Lens”

For further information regarding this meeting, please contact Leanne Hotek of the committee staff on (202) 228-6685.

**COMMITTEE ON ENERGY AND NATURAL RESOURCES**

Mr. WYDEN. 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, April 16, 2013, at 10 a.m. in room SD-366 of the Dirksen Senate Office Building.

The purpose of this hearing is to consider the President’s Proposed Budget for Fiscal Year 2014 for the Forest Service.

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 John.Assini@energy.senate.gov.

For further information, please contact Meghan Conklin (202) 224-8046 or John Assini (202) 224-9313.

**SUBCOMMITTEE ON WATER AND POWER**

Mr. WYDEN. Mr. President, I would like to advise you that a hearing has been scheduled before the Subcommittee on Water and Power of the Committee on Energy and Natural Resources. The hearing will be held on Tuesday, April 16, 2013, at 2:30 p.m., in room SD-366 of the Dirksen Senate Office Building in Washington, DC.

The purpose of this hearing will be to hear testimony on the following measures:

S. 211, the Provo River Project Transfer Act;

S. 284, the Fort Sumner Project Title Conveyance Act;

S. 510, the Scofield Land Transfer Act;

S. 659, to reauthorize the Reclamation States Emergency Drought Relief Act of 1991;

S. 684, to amend the Mni Wiconi Project Act of 1988 to facilitate completion of the Mni Wiconi Rural Water Supply System, and for other purposes;

S. 693, to amend the Reclamation Wastewater and Groundwater Study and Facilities Act to authorize the Secretary of the Interior to participate in the City of Hermiston, Oregon, water recycling and reuse project, and for other purposes.

S.J. Res. 12, A joint resolution to consent to certain amendments enacted by the legislature of the State of Hawaii to the Hawaiian Homes Commission, Act, 1920; and

H.R. 316 and S. Amdt. 579, the Collinsville Renewable Energy Promotion Act.

For further information, please contact Sara Tucker at (202) 224-6224 or John Assini at (202) 224-9313.

**SUBCOMMITTEE ON WATER AND POWER**

Mr. WYDEN. Mr. President, I would like to advise you of an addition to a previously announced hearing before Subcommittee on Water and Power of the Committee on Energy and Natural Resources.

The hearing will be held on Tuesday, April 16, 2013, at 2:30 p.m., in room SD-366 of the Dirksen Senate Office Building.

In addition to the other measures previously announced, the Committee will also consider:

S. 684, to amend the Mni Wiconi Project Act of 1988 to facilitate completion of the Mni Wiconi Rural Water Supply System, and for other purposes;

S. 693, to amend the Reclamation Wastewater and Groundwater Study and Facilities Act to authorize the Secretary of the Interior to participate in the City of Hermiston, Oregon, water recycling and reuse project, and for other purposes; and

S. 715, to authorize the Secretary of the Interior to use designated funding to pay for construction of authorized rural water projects, and for other purposes.