

(ii) a single audit of a remote seller 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 to be filed with the single entity responsible for tax administration.

A State may not require a remote seller to file sales and use tax returns any more frequently than returns are required for non-remote sellers or impose requirements on remote sellers that the State does not impose on nonremote sellers with respect to the collection of sales and use taxes under this Act. No local jurisdiction may require a remote seller to submit a sales and use tax return or to collect sales and use taxes other than as provided by this paragraph.

(B) Provide a uniform sales and use tax base among the State and the local taxing jurisdictions within the State pursuant to paragraph (1).

(C) Source all remote sales in compliance with the sourcing definition set forth in section 4(7).

(D) Provide—

(i) information indicating the taxability of products and services along with any product and service exemptions from sales and use tax in the State and a rates and boundary database;

(ii) software free of charge for remote sellers that calculates sales and use taxes due on each transaction at the time the transaction is completed, that files sales and use tax returns, and that is updated to reflect rate changes as described in subparagraph (H); and

(iii) certification procedures for persons to be approved as certified software providers. For purposes of clause (iii), the software provided by certified software providers shall be capable of calculating and filing sales and use taxes in all States qualified under this Act.

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

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

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

(H) Provide remote sellers and certified software providers with 90 days notice of a rate change by the State or any locality in the State and update the information described in subparagraph (D)(i) accordingly and relieve any remote seller or certified software provider from liability for collecting sales and use taxes at the immediately preceding effective rate during the 90-day notice period if the required notice is not provided.

(c) **SMALL SELLER EXCEPTION.**—A State is authorized to require a remote seller to collect sales and use taxes under this Act only if the remote seller has gross annual receipts in total remote sales in the United States in the preceding calendar year exceeding \$1,000,000. For purposes of determining whether the threshold in this section is met, the gross annual receipts from remote sales of 2 or more persons shall be aggregated if—

(1) such persons are related to the remote seller within the meaning of subsections (b) and (c) of section 267 or section 707(b)(1) of the Internal Revenue Code of 1986; or

(2) such persons have 1 or more ownership relationships and such relationships were designed with a principal purpose of avoiding the application of these rules.

SEC. 3. LIMITATIONS.

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

(1) subjecting a seller or any other person to franchise, income, occupation, 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.**—This Act shall not be construed to create any nexus or alter the standards for determining nexus between a person and a State or locality.

(c) **NO EFFECT ON SELLER CHOICE.**—Nothing in this Act shall be construed to deny the ability of a remote seller to deploy and utilize a certified software provider of the seller's choice.

(d) **LICENSING AND REGULATORY REQUIREMENTS.**—Nothing in this Act 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 or local taxes not related to the sale of products or services; or

(4) exercising authority over matters of interstate commerce.

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

(f) **NO EFFECT ON INTRASTATE SALES.**—The provisions of this Act shall apply only to remote sales and shall not apply to intrastate sales or intrastate sourcing rules. States granted authority under section 2(a) shall comply with all intrastate provisions of the Streamlined Sales and Use Tax Agreement.

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

SEC. 4. DEFINITIONS AND SPECIAL RULES.

In this Act:

(1) **CERTIFIED SOFTWARE PROVIDER.**—The term “certified software provider” means a person that—

(A) provides software to remote sellers to facilitate State and local sales and use tax compliance pursuant to section 2(b)(2)(D)(ii); and

(B) is certified by a State to so provide such software.

(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 into a State, as determined

under the sourcing rules under paragraph (7), in which the seller would not legally be required to pay, collect, or remit State or local sales and use taxes unless provided by this Act.

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

(7) **SOURCED.**—For purposes of a State granted authority under section 2(b), the location to which a remote sale is sourced refers to the location where the product or service 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 2(a) shall comply with the sourcing provisions of the Streamlined Sales and Use Tax Agreement.

(8) **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, and any tribal organization (as defined in section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450b)).

(9) **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. 5. SEVERABILITY.

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

SEC. 6. PREEMPTION.

Except as otherwise provided in this Act, this Act shall not be construed to preempt or limit any power exercised or to be exercised by a State or local jurisdiction under the law of such State or local jurisdiction or under any other Federal law.

The PRESIDING OFFICER. The majority leader.

MORNING BUSINESS

Mr. REID. Mr. President, I ask unanimous consent that the Senate now proceed to a period of morning business, with Senators allowed to speak therein for up to 10 minutes each.

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

RECOGNIZING SERVICE OF CHARLES HOUY

Mr. REID. President, today I rise to recognize one of Congress' longest-serving and loyal staffers, Charlie Houy. After three decades of service under Senators Ted Stevens, John Stennis

and Daniel Inouye, Charlie retired April 6, 2013. Today, on his one month retirement anniversary, we reflect on his quiet and steady leadership which was so important to the work of the Appropriations Committee and the Senate.

Charlie began his career on the Appropriations Committee as a professional staff member for the Defense Appropriations Subcommittee in 1987. He was quickly promoted and assumed the role of democratic clerk starting in 1995. In that capacity, Charlie worked on nearly every issue in the defense area from purchasing weapons to personnel issues.

Charlie's work on the Defense Subcommittee enabled our Nation's military to transform itself from a Cold War-era force to the agile and quick response force that exists today. Charlie played a major role in helping modernize our weapon systems, including helping secure funding for the development of Unmanned Aerial Vehicles—UAVs. Funding for UAVs helped to change the tide of the latest conflict in our favor and will continue to play a major role as we continue to prosecute and disrupt terrorist activities worldwide.

The role of UAVs in today's warfare is especially evident in my home State of Nevada. Creech Air Force Base is home to the famed Predator and Reaper aerial vehicles. For decades, Creech Air Force Base was comprised of a few buildings and a single runway, but Charlie's hard work on the Appropriations Committee led to significant investment in infrastructure and increases in Nevada military personnel. These additional resources have transformed Indian Springs Auxiliary base to Creech Air Force Base, the premier UAV installation in the world, supporting air and ground combat, reconnaissance, and search and rescue.

In 2009, Charlie assumed his current role as the staff director for the Senate Appropriations Committee. As our Nation was dealing with the effects of the great recession, Charlie helped develop policies to invest in American infrastructure and jumpstart the economy. His in-depth knowledge about the intricacies of the legislative process, coupled with his sense of humor, allowed him to keep order among the various subcommittees and continue the bipartisan nature of the Committee.

Charlie played a major role in nearly every appropriation issue during the last 5 years. From continuing resolutions to omnibus appropriations measures, Charlie helped navigate the Congressional landscape to ensure passage into law. In particular, Charlie worked with my staff to help avert a government shutdown and enact the Budget Control Act. I will always be grateful for Charlie's hard work on this piece of legislation.

Although the Senate and Nevada will miss Charlie's deep institutional knowledge about the appropriations process and the Federal budget, I am

confident that Charlie's work left a lasting mark on our Nation and on Congress. I am happy to thank Charlie for his three decades of service and wish him well in his retirement.

WORKERS MEMORIAL DAY

Mr. HARKIN. Mr. President, more than 20 years ago, family members of workers killed on the job joined with safety advocates to launch Workers Memorial Day—a day of remembrance and advocacy. To honor the creation of the Occupational Safety and Health Administration, OSHA, April 28 was chosen as Workers Memorial Day.

The passage of the Occupational Safety and Health Act, which created OSHA, was one of the monumental legislative achievements of the 20th century. This landmark legislation, passed over four decades ago, reflects the values that all Americans share: that workers shouldn't have to risk their lives to earn their livelihood, and that workers, employers, and the government must all work together to keep people safe and healthy on the job.

Since that time, workplace safety and health conditions have improved dramatically. In the year the OSH Act was enacted, our country saw 13,800 on-the-job deaths. Forty years later, in 2010, that number is down by more than 60 percent. It is without dispute that this legislation has saved the lives of hundreds of thousands of American workers in its 40-year lifespan, a remarkable accomplishment.

In addition to saving lives, OSHA saves our country money. The total financial cost of job injuries and illnesses is enormous—estimated at \$250 billion to \$300 billion a year. Preventing illnesses and injuries before they happen makes economic sense, in addition to being the right thing to do.

So today, on Worker's Memorial Day, we celebrate the success of OSHA. But we also must acknowledge its limitations. Too many workers remain at serious risk of injury, illness or death on the job, as demonstrated by the recent fertilizer explosion in West Texas that killed at least 14 and injured over 200. In 2011, according to data from the Bureau of Labor Statistics, 4,693 workers were killed on the job—an average of 13 workers every day—and nearly 3 million nonfatal workplace injuries and illnesses were reported that same year. In our great State of Iowa, 93 workers died on the job in 2011. Additionally, 43 Iowans died from injuries sustained while working, and untold numbers of Iowans were injured from exposures in the workplace. We absolutely can—and must—do better.

That's why I am a co-sponsor of the Protecting America's Workers Act, a piece of legislation that would build on OSHA's successes and save the lives of countless additional workers. The bill makes commonsense reforms to bring our workplace safety laws into the 21st century, with minimal burden on the vast majority of employers that comply with the law.

One critical aspect of the Protecting America's Workers Act is that it will enhance the protection provided to workers who blow the whistle on unsafe conditions in the workplace. OSHA does not have the necessary resources to inspect every workplace in the country on a regular basis, so whistleblowers play an essential role in identifying dangerous conditions. Because OSHA enforcement is aided by whistleblowers, it is in all of our interests to protect whistleblowers from unfair retaliation so they are not afraid to come forward. But the whistleblower provision in OSHA has not been significantly amended or improved since it was enacted and has fallen far behind similar retaliation protections in other worker protection, public health, and environmental laws. The Protecting America's Workers Act will remedy that problem by strengthening whistleblower protections so more workers will feel comfortable reporting dangerous conditions and work environments can improve for all.

In addition to protecting whistleblowers, the Protecting America's Workers Act also extends OSHA protections to more workers, increases penalties for employers who break the law, enhances public accountability, and clarifies the duty of employers in providing a safe work environment. These changes together comprise a critical step towards providing a safer workplace for every worker in our country, and I plan to do everything possible to fight for this important legislation.

While we have made tremendous progress in that last 40 years under OSHA, there is much more work to be done. All Americans have the right to a safe workplace, and we should not rest until all of our fathers, mothers, sisters, brothers, families, and friends can go to work each day knowing they will come home safely again each night.

TRIBUTE TO ART GRATIAS

Mr. GRASSLEY. Mr. President, I would like to take a moment to congratulate Art Gratias of Mason City, IA on receiving the Legion of Honor from the French Government for his contribution to the liberation of France. Art Gratias enlisted in the U.S. Army in January of 1942, having begun the enlistment process before the attack on Pearl Harbor that led to the formal participation of the United States in World War II. As a member of the 2nd Infantry Division, he participated in the D-day invasion of Normandy, which took place on his first wedding anniversary. Art fought in numerous campaigns in France and Central Europe, including the Battle of the Bulge. He was wounded on August 16, 1944, receiving the Purple Heart and later returned to combat.

The French Government has expressed its gratitude to Art Gratias for what he did for their country. I would