

CISADA, as amended by sanction 1249 of IFCA. They authorize the Secretary of the Treasury to block all property and interests in property that are in the United States, or that are or come within the possession or control of any United States person (including any foreign branch), and the Secretary of State to suspend entry into the United States, of persons determined by the Secretary of the Treasury, in consultation with or at the recommendation of the Secretary of State:

to have engaged, on or after January 2, 2013, in corruption or other activities relating to the diversion of goods, including agricultural commodities, food, medicine, and medical devices, intended for the people of Iran;

to have engaged, on or after January 2, 2013, in corruption or other activities relating to the misappropriation of proceeds from the sale or resale of goods described above;

to have materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, the activities described above or any person whose property and interests in property are blocked pursuant to these provisions; or

to be owned or controlled by, or to have acted or purported to act for or on behalf of, directly or indirectly, any person whose property and interests in property are blocked pursuant to these provisions.

I have delegated to the Secretary of the Treasury the authority, in consultation with the Secretary of State, to take such actions, including the promulgation of rules and regulations, and to employ all powers granted to the President by IEEPA, as may be necessary to carry out the purposes of the order, other than the purposes described in sections 5, 6, and 11 of the order. All agencies of the United States Government are directed to take all appropriate measures within their authority to carry out the provisions of the order.

The order, a copy of which is enclosed, becomes effective at 12:01 a.m. eastern daylight time on July 1, 2013.

BARACK OBAMA.

THE WHITE HOUSE, June 3, 2013.

#### MESSAGE FROM THE HOUSE RECEIVED DURING ADJOURNMENT

Under the authority of the order of the Senate of January 3, 2013, the Secretary of the Senate, on May 24, 2013, during the adjournment of the Senate, received a message from the House of Representatives announcing that the House has agreed to the following concurrent resolution, without amendment:

S. Con. Res. 17. Concurrent resolution providing for a conditional adjournment or recess of the Senate and an adjournment of the House of Representatives.

The message further announced that pursuant to the National Foundation of the Arts and Humanities Act of 1965 (20 U.S.C. 955(b) note), the Minority Leader re-appoints the following Member of the House of Representatives to the National Council of the Arts: Ms. BETTY MCCOLLUM of Minnesota.

#### ENROLLED BILL SIGNED

Under the authority of the order of the Senate of January 3, 2013, the Secretary of the Senate, on May 24, 2013, during the adjournment of the Senate, received a message from the House of Representatives announcing that the Acting Speaker pro-tempore (Mr. WOLF) has signed the following enrolled bill:

H.R. 258. An act to amend title 18, United States Code, with respect to fraudulent representations about having received military decorations or medals.

Under the authority of the order of the Senate of January 3, 2013, the enrolled bill was signed on May 24, 2013, during the adjournment of the Senate, by the Acting President pro tempore (Mr. LEVIN).

#### MESSAGE FROM THE HOUSE

At 2:09 p.m., a message from the House of Representatives, delivered by Mrs. Cole, one of its reading clerks, announced that the House has passed the following bill, in which it requests the concurrence of the Senate:

H.R. 1911. An act to amend the Higher Education Act of 1965 to establish interest rates for new loans made on or after July 1, 2013, to direct the Secretary of Education to convene the Advisory Committee on Improving Postsecondary Education Data to conduct a study on improvements to postsecondary education transparency at the Federal level, and for other purposes.

#### MEASURES PLACED ON THE CALENDAR

The following bills were read the second time, and placed on the calendar:

H.R. 3. An act to approve the construction, operation, and maintenance of the Keystone XL pipeline, and for other purposes.

H.R. 271. An act to clarify that compliance with an emergency order under section 202(c) of the Federal Power Act may not be considered a violation of any Federal, State, or local environmental law or regulation, and for other purposes.

#### REPORTS OF COMMITTEES DURING ADJOURNMENT

The following reports of committees were submitted:

By Mr. LEAHY, from the Committee on the Judiciary, with an amendment in the nature of a substitute:

S. 744. A bill to provide for comprehensive immigration reform and for other purposes.

#### REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. WYDEN, from the Committee on Energy and Natural Resources:

Report to accompany S. 306, a bill to authorize all Bureau of Reclamation conduit facilities for hydropower development under Federal Reclamation law, and for other purposes (Rept. No. 113-35).

Report to accompany S. 545, a bill to improve hydropower, and for other purposes (Rept. No. 113-36).

Report to accompany S. 761, a bill to promote energy savings in residential and com-

mercial buildings and industry, and for other purposes (Rept. No. 113-37).

Report to accompany H.R. 267, a bill to improve hydropower, and for other purposes (Rept. No. 113-38).

Report to accompany H.R. 678, a bill to authorize all Bureau of Reclamation conduit facilities for hydropower development under Federal Reclamation law, and for other purposes (Rept. No. 113-39).

#### 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. UDALL of Colorado (for himself and Ms. COLLINS):

S. 1084. A bill to amend the Energy Policy and Conservation Act to establish the Office of Energy Efficiency and Renewable Energy as the lead Federal agency for coordinating Federal, State, and local assistance provided to promote the energy retrofitting of schools; to the Committee on Energy and Natural Resources.

By Ms. COLLINS (for herself and Mr. CASEY):

S. 1085. A bill to amend the Internal Revenue Code of 1986 to provide tax incentives for small businesses; to the Committee on Finance.

By Ms. MIKULSKI (for herself, Mr. BURR, Mr. HARKIN, and Mr. ALEXANDER):

S. 1086. A bill to reauthorize and improve the Child Care and Development Block Grant Act of 1990, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

#### ADDITIONAL COSPONSORS

S. 162

At the request of Mr. FRANKEN, the name of the Senator from Idaho (Mr. CRAPO) was added as a cosponsor of S. 162, a bill to reauthorize and improve the Mentally Ill Offender Treatment and Crime Reduction Act of 2004.

S. 186

At the request of Mr. SHELBY, the name of the Senator from Michigan (Mr. LEVIN) was added as a cosponsor of S. 186, a bill to award posthumously a Congressional Gold Medal to Addie Mae Collins, Denise McNair, Carole Robertson, and Cynthia Wesley, in recognition of the 50th anniversary of the bombing of the Sixteenth Street Baptist Church, where the 4 little Black girls lost their lives, which served as a catalyst for the Civil Rights Movement.

S. 346

At the request of Mr. TESTER, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 346, a bill to amend title 10, United States Code, to permit veterans who have a service-connected, permanent disability rated as total to travel on military aircraft in the same manner and to the same extent as retired members of the Armed Forces entitled to such travel.

S. 403

At the request of Mr. CASEY, the names of the Senator from New York

(Mrs. GILLIBRAND), the Senator from Ohio (Mr. BROWN), the Senator from Massachusetts (Mr. COWAN), the Senator from Iowa (Mr. HARKIN), the Senator from Washington (Mrs. MURRAY), the Senator from Minnesota (Mr. FRANKEN), and the Senator from Wisconsin (Ms. BALDWIN) were added as cosponsors of S. 403, a bill to amend the Elementary and Secondary Education Act of 1965 to address and take action to prevent bullying and harassment of students.

S. 420

At the request of Mr. ENZI, the names of the Senator from Delaware (Mr. COONS), the Senator from New Mexico (Mr. UDALL), and the Senator from Alaska (Mr. BEGICH) were added as cosponsors of S. 420, a bill to amend the Internal Revenue Code of 1986 to provide for the logical flow of return information between partnerships, corporations, trusts, estates, and individuals to better enable each party to submit timely, accurate returns and reduce the need for extended and amended returns, to provide for modified due dates by regulation, and to conform the automatic corporate extension period to longstanding regulatory rule.

S. 460

At the request of Mr. HARKIN, the name of the Senator from Hawaii (Mr. SCHATZ) was added as a cosponsor of S. 460, a bill to provide for an increase in the Federal minimum wage.

S. 470

At the request of Mr. JOHANNIS, his name was added as a cosponsor 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. 501

At the request of Mr. SCHUMER, the name of the Senator from Wisconsin (Ms. BALDWIN) was added as a cosponsor of S. 501, a bill to amend the Internal Revenue Code of 1986 to extend and increase the exclusion for benefits provided to volunteer firefighters and emergency medical responders.

S. 506

At the request of Ms. COLLINS, the name of the Senator from Wisconsin (Ms. BALDWIN) was added as a cosponsor of S. 506, a bill to amend the Internal Revenue Code of 1986 to provide recruitment and retention incentives for volunteer emergency service workers.

S. 534

At the request of Mr. TESTER, the name of the Senator from New Hampshire (Ms. AYOTTE) was added as a cosponsor of S. 534, a bill to reform the National Association of Registered Agents and Brokers, and for other purposes.

S. 569

At the request of Mr. BROWN, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 569, a bill to amend title XVIII of the Social Security Act to count a period

of receipt of outpatient observation services in a hospital toward satisfying the 3-day inpatient hospital requirement for coverage of skilled nursing facility services under Medicare.

S. 600

At the request of Mr. GRASSLEY, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of S. 600, a bill to amend the Immigration and Nationality Act to reform and reduce fraud and abuse in certain visa programs for aliens working temporarily in the United States, and for other purposes.

S. 602

At the request of Mr. TESTER, the name of the Senator from Arkansas (Mr. BOOZMAN) was added as a cosponsor of S. 602, a bill to amend the Public Health Service Act to provide for the participation of physical therapists in the National Health Service Corps Loan Repayment Program, and for other purposes.

S. 674

At the request of Mr. HELLER, the names of the Senator from Alaska (Ms. MURKOWSKI) and the Senator from Utah (Mr. LEE) were added as cosponsors of S. 674, a bill to require prompt responses from the heads of covered Federal agencies when the Secretary of Veterans Affairs requests information necessary to adjudicate claims for benefits under laws administered by the Secretary, and for other purposes.

S. 682

At the request of Mr. COBURN, the name of the Senator from Nevada (Mr. HELLER) was added as a cosponsor of S. 682, a bill to amend the Higher Education Act of 1965 to reset interest rates for new student loans.

S. 700

At the request of Mr. KAINE, the names of the Senator from Utah (Mr. HATCH) and the Senator from Massachusetts (Mr. COWAN) 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. 734

At the request of Mr. NELSON, the name of the Senator from Kansas (Mr. MORAN) was added as a cosponsor of S. 734, a bill to amend title 10, United States Code, to repeal the requirement for reduction of survivor annuities under the Survivor Benefit Plan by veterans' dependency and indemnity compensation.

S. 749

At the request of Mr. CASEY, the name of the Senator from North Carolina (Mr. BURR) was added as a cosponsor of S. 749, a bill to amend the Internal Revenue Code of 1986 to permanently extend the 15-year recovery period for qualified leasehold improvement property, qualified restaurant property, and qualified retail improvement property.

S. 783

At the request of Mr. HEINRICH, his name was added as a cosponsor of S. 783, a bill to amend the Helium Act to improve helium stewardship, and for other purposes.

S. 789

At the request of Mr. BAUCUS, the name of the Senator from Arkansas (Mr. BOOZMAN) was added as a cosponsor of S. 789, a bill to grant the Congressional Gold Medal, collectively, to the First Special Service Force, in recognition of its superior service during World War II.

S. 815

At the request of Mr. MERKLEY, the name of the Senator from Maine (Mr. KING) was added as a cosponsor of S. 815, a bill to prohibit the employment discrimination on the basis of sexual orientation or gender identity.

S. 829

At the request of Mrs. HAGAN, the names of the Senator from Minnesota (Mr. FRANKEN) and the Senator from Maryland (Mr. CARDIN) were added as cosponsors of S. 829, a bill to improve the financial literacy of students.

S. 842

At the request of Mr. SCHUMER, the name of the Senator from Vermont (Mr. LEAHY) was added as a cosponsor of S. 842, a bill to amend title XVIII of the Social Security Act to provide for an extension of the Medicare-dependent hospital (MDH) program and the increased payments under the Medicare low-volume hospital program.

S. 864

At the request of Mr. WICKER, the name of the Senator from Michigan (Mr. LEVIN) was added as a cosponsor of S. 864, a bill to amend the Safe Drinking Water Act to reauthorize technical assistance to small public water systems, and for other purposes.

S. 871

At the request of Mrs. MURRAY, the names of the Senator from Nevada (Mr. HELLER), the Senator from South Dakota (Mr. THUNE), the Senator from West Virginia (Mr. ROCKEFELLER), the Senator from South Dakota (Mr. JOHNSON), the Senator from Alaska (Mr. BEGICH) and the Senator from North Carolina (Mrs. HAGAN) were added as cosponsors of S. 871, a bill to amend title 10, United States Code, to enhance assistance for victims of sexual assault committed by members of the Armed Forces, and for other purposes.

S. 878

At the request of Mr. FRANKEN, the names of the Senator from Pennsylvania (Mr. CASEY) and the Senator from Oregon (Mr. MERKLEY) were added as cosponsors of S. 878, a bill to amend title 9 of the United States Code with respect to arbitration.

S. 886

At the request of Mr. LEE, the name of the Senator from South Dakota (Mr. THUNE) was added as a cosponsor of S. 886, a bill to amend title 18, United States Code, to protect pain-capable

unborn children in the District of Columbia, and for other purposes.

S. 896

At the request of Mr. BEGICH, the name of the Senator from Alaska (Ms. MURKOWSKI) was added as a cosponsor of S. 896, a bill to amend title II of the Social Security Act to repeal the Government pension offset and windfall elimination provisions.

S. 897

At the request of Ms. WARREN, the names of the Senator from Connecticut (Mr. BLUMENTHAL) and the Senator from Minnesota (Mr. FRANKEN) were added as cosponsors of S. 897, a bill to prevent the doubling of the interest rate for Federal subsidized student loans for the 2013-2014 academic year by providing funds for such loans through the Federal Reserve System, to ensure that such loans are available at interest rates that are equivalent to the interest rates at which the Federal Government provides loans to banks through the discount window operated by the Federal Reserve System, and for other purposes.

S. 950

At the request of Mr. PAUL, his name was added as a cosponsor of S. 950, a bill to amend the Controlled Substances Act to allow a veterinarian to transport and dispense controlled substances in the usual course of veterinary practice outside of the registered location.

S. 953

At the request of Mr. REED, the name of the Senator from Connecticut (Mr. BLUMENTHAL) was added as a cosponsor of S. 953, a bill to amend the Higher Education Act of 1965 to extend the reduced interest rate for undergraduate Federal Direct Stafford Loans, to modify required distribution rules for pension plans, to limit earnings stripping by expatriated entities, to provide for modifications related to the Oil Spill Liability Trust Fund, and for other purposes.

S. 963

At the request of Mr. COBURN, the name of the Senator from Wyoming (Mr. ENZI) was added as a cosponsor of S. 963, a bill preventing an unrealistic future Medicaid augmentation plan.

S. 964

At the request of Mrs. MCCASKILL, the name of the Senator from West Virginia (Mr. ROCKEFELLER) was added as a cosponsor of S. 964, a bill to require a comprehensive review of the adequacy of the training, qualifications, and experience of the Department of Defense personnel responsible for sexual assault prevention and response for the Armed Forces, and for other purposes.

S. 965

At the request of Mr. INHOFE, the name of the Senator from Kansas (Mr. ROBERTS) was added as a cosponsor of S. 965, a bill to eliminate oil exports from Iran by expanding domestic production.

S. 967

At the request of Mrs. GILLIBRAND, the names of the Senator from Delaware (Mr. CARPER) and the Senator from South Dakota (Mr. JOHNSON) were added as cosponsors of S. 967, a bill to amend title 10, United States Code, to modify various authorities relating to procedures for courts-martial under the Uniform Code of Military Justice, and for other purposes.

S. 980

At the request of Mr. MENENDEZ, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 980, a bill to provide for enhanced embassy security, and for other purposes.

S. 987

At the request of Mr. SCHUMER, the names of the Senator from Wisconsin (Ms. BALDWIN), the Senator from Connecticut (Mr. BLUMENTHAL) and the Senator from Missouri (Mr. BLUNT) were added as cosponsors of S. 987, a bill to maintain the free flow of information to the public by providing conditions for the federally compelled disclosure of information by certain persons connected with the news media.

S. 1003

At the request of Mr. COBURN, the name of the Senator from Nevada (Mr. HELLER) was added as a cosponsor of S. 1003, a bill to amend the Higher Education Act of 1965 to reset interest rates for new student loans.

S. 1032

At the request of Mrs. MCCASKILL, the name of the Senator from North Carolina (Mrs. HAGAN) was added as a cosponsor of S. 1032, a bill to amend title 10, United States Code, to make certain improvements in the Uniform Code of Military Justice related to sex-related offenses committed by members of the Armed Forces, and for other purposes.

S. CON. RES. 15

At the request of Mr. HARKIN, the name of the Senator from Vermont (Mr. LEAHY) was added as a cosponsor of S. Con. Res. 15, a concurrent resolution expressing the sense of Congress that the Chained Consumer Price Index should not be used to calculate cost-of-living adjustments for Social Security or veterans benefits, or to increase the tax burden on low- and middle-income taxpayers.

S. RES. 75

At the request of Mr. KIRK, the names of the Senator from Oregon (Mr. MERKLEY), the Senator from Vermont (Mr. LEAHY) and the Senator from Maine (Ms. COLLINS) were added as cosponsors of S. Res. 75, a resolution condemning the Government of Iran for its state-sponsored persecution of its Baha'i minority and its continued violation of the International Covenants on Human Rights.

S. RES. 154

At the request of Mr. HOEVEN, the name of the Senator from Georgia (Mr. CHAMBLISS) was added as a cosponsor of

S. Res. 154, a resolution supporting political reform in Iran and for other purposes.

AMENDMENT NO. 966

At the request of Mr. FRANKEN, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of amendment No. 966 intended to be proposed to S. 954, an original bill to reauthorize agricultural programs through 2018.

AMENDMENT NO. 1027

At the request of Mr. HEINRICH, his name was added as a cosponsor of amendment No. 1027 intended to be proposed to S. 954, an original bill to reauthorize agricultural programs through 2018.

AMENDMENT NO. 1077

At the request of Mr. HEINRICH, the name of the Senator from Montana (Mr. BAUCUS) was added as a cosponsor of amendment No. 1077 intended to be proposed to S. 954, an original bill to reauthorize agricultural programs through 2018.

AMENDMENT NO. 1079

At the request of Mr. COONS, the name of the Senator from Georgia (Mr. ISAKSON) was added as a cosponsor of amendment No. 1079 proposed to S. 954, an original bill to reauthorize agricultural programs through 2018.

AMENDMENT NO. 1082

At the request of Mr. FLAKE, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of amendment No. 1082 intended to be proposed to S. 954, an original bill to reauthorize agricultural programs through 2018.

AMENDMENT NO. 1096

At the request of Mr. INHOFE, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of amendment No. 1096 intended to be proposed to S. 954, an original bill to reauthorize agricultural programs through 2018.

AMENDMENT NO. 1099

At the request of Mr. BEGICH, the name of the Senator from Alaska (Ms. MURKOWSKI) was added as a cosponsor of amendment No. 1099 intended to be proposed to S. 954, an original bill to reauthorize agricultural programs through 2018.

AMENDMENT NO. 1102

At the request of Mr. JOHANNIS, the names of the Senator from Kansas (Mr. ROBERTS), the Senator from South Dakota (Mr. THUNE) and the Senator from Iowa (Mr. GRASSLEY) were added as cosponsors of amendment No. 1102 intended to be proposed to S. 954, an original bill to reauthorize agricultural programs through 2018.

AMENDMENT NO. 1115

At the request of Mr. BEGICH, the name of the Senator from Colorado (Mr. UDALL) was added as a cosponsor of amendment No. 1115 intended to be proposed to S. 954, an original bill to reauthorize agricultural programs through 2018.

AMENDMENT NO. 1120

At the request of Mr. JOHANNIS, the names of the Senator from Kansas (Mr.

ROBERTS), the Senator from South Dakota (Mr. THUNE) and the Senator from Iowa (Mr. GRASSLEY) were added as cosponsors of amendment No. 1120 intended to be proposed to S. 954, an original bill to reauthorize agricultural programs through 2018.

## AMENDMENT NO. 1130

At the request of Mr. BOOZMAN, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of amendment No. 1130 intended to be proposed to S. 954, an original bill to reauthorize agricultural programs through 2018.

## STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Ms. COLLINS (for herself and Mr. CASEY):

S. 1085. A bill to amend the Internal Revenue Code of 1986 to provide tax incentives for small businesses; to the Committee on Finance.

Ms. COLLINS. Mr. President, I rise to speak about legislation, the Small Business Tax Certainty and Growth Act of 2013, which I introduced today along with my friend and colleague, Senator CASEY.

Small businesses are our Nation's job creators. Firms with fewer than 500 employees generate about 50 percent of our Nation's GDP, account for more than 99 percent of employers and employ nearly half of all workers. According to the Bureau of Labor Statistics, firms with fewer than 500 employees accounted for 65 percent of the new jobs created from 1993 to 2009.

Even the smallest firms have a huge effect on our economy. Small Business Administration data indicate that businesses with fewer than 20 employees accounted for 18 percent of all private sector jobs in 2010.

The Small Business Tax Certainty and Growth Act of 2013 allows small businesses to plan for capital investments that are vital to expansion and job creation. Our bill eases complex accounting rules for the smallest businesses, and it reduces the tax burden on newly formed ventures.

Recent studies by the National Federation of Independent Business, NFIB, indicate that taxes are the number one concern of small business owners, and that constant change in the tax code is among their chief concerns. A key feature of this bill is that it provides the certainty small businesses need to create and implement long-term capital investment plans, which are vital to growth. For example, section 179 of the Internal Revenue Code allows small businesses to deduct the cost of acquired assets more rapidly. The amount of the maximum allowable deduction has changed three times in the past 6 years, and is usually addressed as a year-end "extender," making this tax benefit unpredictable from year to year, and therefore difficult for small businesses to take full advantage of in their long-range planning. Our bill permanently sets the maximum allowable

deduction under section 179 at \$250,000, indexed for inflation, and ensures that only small businesses can take advantage of the benefit because it phases out as acquisitions exceed \$800,000.

The Small Business Tax Certainty and Growth Act of 2013 also allows more companies to use the intuitive cash method of accounting by permanently doubling the threshold at which the more complex accrual method is required, from \$5 million in gross receipts to \$10 million. This includes an expansion in the ability of small businesses to use simplified methods of accounting for inventories.

The bill also eases the tax burden on new businesses by permanently doubling the deduction for start-up expenses from \$5,000 to \$10,000. Like section 179, this benefit is limited to small businesses, and the deduction phases out for expenses exceeding \$60,000.

The Small Business Tax Certainty and Growth Act of 2013 extends for one year provisions which provide benefits to businesses large and small—so-called "bonus depreciation" and 15-year depreciation for improvements with respect to restaurants, retail facilities, and leaseholds. Although permanence is important, I believe that tax provisions that affect businesses of all sizes should be debated and addressed in the context of comprehensive, pro-growth tax reform, which I urge the Senate to undertake.

The provisions in the Small Business Tax Certainty and Growth Act of 2013 would make a real difference in our Nation's small businesses' ability to survive and thrive. I recently spoke with Rob Tod, the founder of Allagash Brewing Company, which is based in Portland, ME. Allagash makes some of the best craft beer in the country. It started as a one-man operation in 1995. In the 18 years since, it has grown into a firm that employs approximately 65 people and distributes craft beer throughout the United States. Rob noted that his company's expansion was fueled in part by bonus depreciation and section 179 expensing. New to the craft beer business, Rob had difficulty obtaining financing on favorable terms. But these cost recovery provisions allowed Rob to pay less in taxes in the years he acquired the equipment needed to expand his business. Those tax savings were then reinvested in his business, thus creating jobs. This economic benefit is multiplied when you consider the effect of Allagash's investment on the equipment manufacturers, the transportation companies needed to haul new equipment to his brewery, the increased inventory in his brewery, and the suppliers of the materials needed to brew additional beer.

In light of the positive effects this bill would have on small businesses and our economy, I urge my colleagues to support the Small Business Tax Certainty and Growth Act of 2013. This bill has been endorsed by the NFIB, an important voice for small business.

Mr. President, I ask unanimous consent that 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:

NATIONAL FEDERATION OF INDEPENDENT BUSINESS,  
Washington, DC, June 3, 2013.

Hon. SUSAN COLLINS,  
U.S. Senate, Dirksen Senate Office Building,  
Washington, DC.

DEAR SENATOR COLLINS: On behalf of the National Federation of Independent Business (NFIB), the nation's leading small business advocacy organization, I am writing in support of the Small Business Tax Certainty and Growth Act of 2013, which provides permanency and certainty to small businesses regarding several tax provisions including Section 179, cash accounting, and deductions for startup and organizational expenses.

The most important source of financing for small business is their earnings, i.e. cash flow, which is closely tied to a small business' overall tax burden. In NFIB Research Foundation's Problems and Priorities, five of the top ten small business concerns are tax related. The preservation of cash flow is a key element for small businesses as Congress considers comprehensive tax reform.

Cost recovery for capital investments is closely tied to a small business' effective tax rate and its ability to manage cash flow. Section 179 expensing—especially with the inclusion of real property—provides small businesses with an immediate source of capital recovery and improved cash flow. We appreciate you including this in your legislation. Additionally, small businesses would benefit from an expanded ability to use cash accounting for tax purposes. Permitting more business entities with higher gross receipts to use cash accounting helps small businesses to manage cash flow because it better reflects the business owner's ability to pay taxes. We appreciate you including both of these provisions in your bill.

Thank you for introducing this important legislation, and we look forward to working with you to provide for permanent small business tax incentives as the 113th Congress moves forward.

Sincerely,

SUSAN ECKERLY,  
Senior Vice President,  
Public Policy.

By Ms. MIKULSKI (for herself, Mr. BURR, Mr. HARKIN, and Mr. ALEXANDER):

S. 1086. A bill to reauthorize and improve the Child Care and Development Block Grant Act of 1990, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

Ms. MIKULSKI. Mr. President, I rise today to introduce the Child Care and Development Block Grant Act of 2013, along with Senators BURR, HARKIN, and ALEXANDER.

For the past year, our offices have worked on a bipartisan basis to draft a comprehensive reauthorization of the Child Care Development Block Grant, CCDBG, a program that helps low- and moderate-income working families access and afford child care. This program helps working parents keep working, it helps parents who are in school stay in school, and it is supposed to ensure that children are in safe environments that support their physical,