

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,

emotional, and cognitive development. It is a vital program and its reauthorization is of the utmost importance.

We did not draft this reauthorization in a vacuum. We held three public hearings in the Subcommittee on Children and Families, and we worked closely with all members, Democrat and Republican, of the Senate Health, Education, Labor, and Pensions Committee. We also asked for input and recommendations from folks on the ground since we know that parents, child care providers, and early learning and developmental experts, know best how this program works and how it can be improved. It is my hope that the bill we're introducing today represents all of the good ideas that have been brought to us throughout this process.

It is noteworthy that the CCDBG program has not been reauthorized since 1996. The last time we reauthorized CCDBG was during welfare reform. At that time, the program was envisioned solely as a workforce aid—something to help moms and dads get back to work or school. This was, and remains, an important goal, but we have learned a lot since 1996. We know that child care can, and should, be constructed in such a way that benefits both the parent and the child: it should allow parents to go to work or school, but it should also give kids the building blocks to be successful in their lives.

What we know today, that we didn't 17 years ago, is that the most rapid period of development for the brain happens in the first 5 years of life. That is why it is so imperative that we ensure our children are in high-quality child care programs. While important, it is not enough to simply ensure that kids have someplace to go. We must also ensure that they go someplace that is safe, that nurtures their development, that challenges their mind, and that prepares them for school.

The current program is outdated. It does not go far enough in promoting and supporting high-quality child care programs. It does not do enough to safeguard the health and safety of children. It does not always ensure that children have continuity of care, nor does it provide sufficient protections for working families when their employment situations change. It does not focus enough on infant and toddler care. It does not require mandatory background checks for child care providers in this program.

So, today we are introducing a bill that makes needed changes to address shortcomings in current law.

Our bill requires States to devote more of their funding to quality initiatives, such as: training, professional development, and professional advancement of the child care workforce, supporting early learning guidelines, developing and implementing quality rating systems for providers, and improving the supply and quality of child care programs and services for infants and toddlers.

Our bill says that CCDBG providers must meet certain health and safety

requirements related to prevention and control of infectious diseases, first aid and CPR, child abuse prevention, administration of medication, prevention of and response to emergencies due to food allergies, prevention of sudden infant death syndrome and shaken baby syndrome, building and physical premises safety, and emergency response planning.

Our bill gives families more stability in the CCDBG program. It ensures that children in the program can get care for at least a year, even if their parent sees a change in their working status or income.

Our bill works to improve early childhood care by requiring States to spend a certain portion of their funding on infant and toddler quality initiatives. The bill requires States to develop and implement plans to increase the supply and quality of care for infants and toddlers, as well as children with disabilities and children receiving care during non-traditional work hours.

And our bill requires mandatory background checks for child care providers in the CCDBG program.

At the outset, I would like to say that most child care providers I have met and spoken with are wonderful, caring people committed to ensuring that the children in their care are safe and happy. This proposal is not meant to insinuate anything negative about our child care workforce.

Instead, it is simply meant to ensure that we are doing our due diligence to ensure that the adults entrusted with our children's day-to-day care are not murderers, child molesters, kidnappers, arsonists, drug dealers, or rapists. Background checks are required for many jobs and I believe they should be required for child care providers.

Every working parent with children, no matter their income level, worries about child care. What's affordable? What's accessible? Will my child be safe? Where can I get the very best care for my kid? The CCDBG program is supposed to give parents peace of mind. And for many families over many years, it has. But we can and should be doing more to improve child care for children, parents, and providers alike. It is long past time to revitalize, refresh, and reform this vitally important program.

Again, I would like to thank Senator BURR, Chairman HARKIN, Ranking Member ALEXANDER, and all members of the Senate HELP Committee for their hard work on this bipartisan proposal. It is my hope that we can move swiftly to get this bill passed out of House and Senate and onto the President's desk.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 1144. Mr. MORAN (for himself and Mr. KING) submitted an amendment intended to be proposed by him to the bill S. 954, to reauthorize agricultural programs through 2018; which was ordered to lie on the table.

SA 1145. Mr. BEGICH submitted an amendment intended to be proposed by him to the bill S. 954, supra; which was ordered to lie on the table.

SA 1146. Mr. BENNET (for himself and Mr. ENZI) submitted an amendment intended to be proposed by him to the bill S. 954, supra; which was ordered to lie on the table.

SA 1147. Mr. PRYOR (for himself and Mr. HOEVEN) submitted an amendment intended to be proposed by him to the bill S. 954, supra; which was ordered to lie on the table.

SA 1148. Mr. COWAN (for himself and Mr. PORTMAN) submitted an amendment intended to be proposed by him to the bill S. 954, supra; which was ordered to lie on the table.

SA 1149. Mr. SCHATZ submitted an amendment intended to be proposed by him to the bill S. 954, supra; which was ordered to lie on the table.

SA 1150. Mr. SCHATZ (for himself and Ms. HIRONO) submitted an amendment intended to be proposed by him to the bill S. 954, supra; which was ordered to lie on the table.

SA 1151. Ms. COLLINS (for herself, Mr. UDALL of Colorado, Mr. RISCH, Mr. KING, and Mr. CRAPO) submitted an amendment intended to be proposed by her to the bill S. 954, supra; which was ordered to lie on the table.

SA 1152. Mr. COBURN (for himself and Mr. HARKIN) submitted an amendment intended to be proposed by him to the bill S. 954, supra; which was ordered to lie on the table.

SA 1153. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill S. 954, supra; which was ordered to lie on the table.

SA 1154. Ms. STABENOW (for Mr. WYDEN) proposed an amendment to the bill H.R. 588, to provide for donor contribution acknowledgments to be displayed at the Vietnam Veterans Memorial Visitor Center, and for other purposes.

SA 1155. Mr. FRANKEN submitted an amendment intended to be proposed by him to the bill S. 954, to reauthorize agricultural programs through 2018; which was ordered to lie on the table.

#### TEXT OF AMENDMENTS

SA 1144. Mr. MORAN (for himself and Mr. KING) submitted an amendment intended to be proposed by him to the bill S. 954, to reauthorize agricultural programs through 2018; which was ordered to lie on the table; as follows:

At the end of title XII, insert the following:

#### SEC. 12. TRANSPORT AND DISPENSING OF CONTROLLED SUBSTANCES IN THE USUAL COURSE OF VETERINARY PRACTICE.

Section 302(e) of the Controlled Substances Act (21 U.S.C. 822(e)) is amended—

(1) by striking “(e)” and inserting “(e)(1)”; and

(2) by adding at the end the following:

“(2) Notwithstanding paragraph (1), a registrant who is a veterinarian shall not be required to have a separate registration in order to transport and dispense controlled substances in the usual course of veterinary practice at a site other than the registrant's registered principal place of business or professional practice, so long as the site of transporting and dispensing is located in a State where the veterinarian is licensed to practice veterinary medicine and is not a principal place of business or professional practice.”.

SA 1145. Mr. BEGICH submitted an amendment intended to be proposed by him to the bill S. 954, to reauthorize