

to international financial and other institutions, and for other purposes.

S. 1715

At the request of Mr. HOEVEN, the name of the Senator from New Hampshire (Ms. AYOTTE) was added as a cosponsor of S. 1715, a bill to require the Secretary of the Treasury to mint coins in commemoration of the 400th anniversary of the arrival of the Pilgrims.

S. 1766

At the request of Mr. SCHATZ, the names of the Senator from Vermont (Mr. LEAHY), the Senator from Maryland (Mr. CARDIN), the Senator from Maryland (Ms. MIKULSKI), the Senator from Illinois (Mr. DURBIN), the Senator from Delaware (Mr. COONS) and the Senator from North Dakota (Ms. HEITKAMP) were added as cosponsors of S. 1766, a bill to direct the Secretary of Defense to review the discharge characterization of former members of the Armed Forces who were discharged by reason of the sexual orientation of the member, and for other purposes.

S. 1795

At the request of Mr. SCHUMER, the names of the Senator from Maryland (Mr. CARDIN) and the Senator from Washington (Ms. CANTWELL) were added as cosponsors of S. 1795, a bill to amend the Internal Revenue Code of 1986 to provide tax relief for major disasters declared in any of calendar years 2012 through 2015, to make certain tax relief provisions permanent, and for other purposes.

S. 1798

At the request of Mr. RUBIO, the name of the Senator from Arkansas (Mr. COTTON) was added as a cosponsor of S. 1798, a bill to reauthorize the United States Commission on International Religious Freedom, and for other purposes.

S. 1830

At the request of Mr. BARRASSO, the name of the Senator from Delaware (Mr. CARPER) was added as a cosponsor of S. 1830, a bill to amend title XVIII of the Social Security Act to provide for the coverage of marriage and family therapist services and mental health counselor services under part B of the Medicare program, and for other purposes.

S. 1831

At the request of Mr. TOOMEY, the names of the Senator from Maryland (Mr. CARDIN) and the Senator from California (Mrs. FEINSTEIN) were added as cosponsors of S. 1831, a bill to revise section 48 of title 18, United States Code, and for other purposes.

S. 1833

At the request of Mr. CASEY, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 1833, a bill to amend the Richard B. Russell National School Lunch Act to improve the child and adult care food program.

S. 1957

At the request of Mrs. FEINSTEIN, the name of the Senator from Texas (Mr.

CORNYN) was added as a cosponsor of S. 1957, a bill to require the Attorney General to provide State officials with access to criminal history information with respect to certain financial service providers required to undergo State criminal background checks, and for other purposes.

S. 1987

At the request of Mr. INHOFE, the name of the Senator from North Dakota (Mr. HOEVEN) was added as a cosponsor of S. 1987, a bill to amend the Toxic Substances Control Act relating to lead-based paint renovation and remodeling activities.

S. 2015

At the request of Mr. ALEXANDER, the name of the Senator from Indiana (Mr. COATS) was added as a cosponsor of S. 2015, a bill to clarify the treatment of two or more employers as joint employers under the National Labor Relations Act.

S. 2028

At the request of Mr. WHITEHOUSE, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 2028, a bill to amend the Federal Credit Union Act, to advance the ability of credit unions to promote small business growth and economic development opportunities, and for other purposes.

S. RES. 217

At the request of Mr. BLUMENTHAL, the name of the Senator from Hawaii (Ms. HIRONO) was added as a cosponsor of S. Res. 217, a resolution designating October 8, 2015, as "National Hydrogen and Fuel Cell Day".

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mrs. FEINSTEIN:

S. 2029. A bill for the relief of Shirley Constantino Tan; to the Committee on the Judiciary.

Mrs. FEINSTEIN. Mr. President, today I am reintroducing a bill for the private relief of Shirley Constantino Tan. Ms. Tan is a Filipina national living in Pacifica, CA. She is the proud mother of 19 year old U.S. citizen twin boys, Jashley and Joriene, and the spouse of Jay Mercado, a naturalized U.S. citizen.

I believe Ms. Tan merits Congress' special consideration for this extraordinary form of relief because I believe her removal from the United States would cause undue hardship for her and her family. She faces deportation to the Philippines, which would separate her from her family and jeopardize her safety.

Ms. Tan experienced horrific violence in the Philippines before she left to come to the United States. When she was only 14 years old, her cousin murdered her mother and her sister and shot Shirley in the head. While the cousin who committed the murders was eventually prosecuted, he received a short jail sentence. Fearing for her safety, Ms. Tan fled the Philippines

just before her cousin was due to be released from jail. She entered the U.S. legally on a visitor's visa in 1989.

Ms. Tan's current deportation order is the result of negligent counsel. Shirley applied for asylum in 1995. While her case appeal was pending at the Board of Immigration Appeals, her attorney failed to submit a brief to support her case. As a result, the case was dismissed, and the Board of Immigration Appeals granted Shirley voluntary departure from the United States.

Shirley never received notice that the Board of Immigration Appeals granted her voluntary departure. Shirley's attorney moved offices, did not receive the order, and ultimately never informed her of the order. As a result, Shirley did not depart the United States and the grant of voluntary departure automatically became a deportation order. She learned about the deportation order for the first time on January 28, 2009, when Immigration and Customs Enforcement agents took her into immigration custody.

Because of her attorney's negligent actions, Ms. Tan was denied the opportunity to present her case in U.S. immigration proceedings. Shirley later filed a complaint with the State Bar of California against her former attorney. She is not the first person to file such a complaint against this attorney.

On February 4, 2015, Shirley's spouse, Jay, a U.S. Citizen, filed an approved spousal petition on her behalf. On August 20, 2015, U.S. Citizenship and Immigration Services denied Shirley's application due to the fact that Shirley still had a final order or removal. Shirley must go back to the immigration court and ask for the court to terminate her case and then reapply with United States Immigration and Citizenship Services. Shirley is now again faced with deportation while she seeks to close her case before the Immigration Judge.

In addition to the hardship that would come to Ms. Tan if she is deported, Shirley's deportation would be a serious hardship to her two U.S. citizen children, Jashley and Joriene, who are minors.

Joriene is a sophomore at Stanford University and is pre-Med in Human Biology. Jashley is a sophomore at Chapman University and plans to declare his Business major in spring. In addition to his studies, Jashley is involved in Stanford's Filipino-American Student Union. Ms. Tan no longer runs her in-home daycare and is a stay-at-home mom.

If Ms. Tan were forced to leave the United States, her family has expressed that they would go with Shirley to the Philippines or try to find a third country where the entire family could relocate. This would mean that Jashley and Joriene would have to leave behind their education and the only home they know in the United States.

I do not believe it is in our Nation's best interest to force this family, with two U.S. citizen children, to make the

choice between being separated and relocating to a country where they may face safety concerns or other serious hardships.

Ms. Tan and her family are involved in their community in Pacifica and own their own home. The family attends Good Shepherd Catholic Church, volunteering at the church and the Mother Theresa of Calcutta's Daughters of Charity. Shirley has the support of dozens of members of her community who shared with me the family's spirit of commitment to their community.

Enactment of the legislation I am introducing on behalf of Ms. Tan today will enable this entire family to continue their lives in California and make positive contributions to their community.

I ask my colleagues to support this private bill.

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. 2029

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

# SECTION 1. PERMANENT RESIDENT STATUS FOR SHIRLEY CONSTANTINO TAN.

(a) IN GENERAL.—Notwithstanding subsections (a) and (b) of section 201 of the Immigration and Nationality Act (8 U.S.C. 1151), Shirley Constantino Tan shall be eligible for issuance of an immigrant visa or for adjustment of status to that of an alien lawfully admitted for permanent residence upon filing an application for issuance of an immigrant visa under section 204 of such Act (8 U.S.C. 1154) or for adjustment of status to lawful permanent resident.

(b) ADJUSTMENT OF STATUS.—If Shirley Constantino Tan enters the United States before the filing deadline specified in subsection (c), she shall be considered to have entered and remained lawfully and shall, if otherwise eligible, be eligible for adjustment of status under section 245 of the Immigration and Nationality Act (8 U.S.C. 1255) as of the date of the enactment of this Act.

(c) DEADLINE FOR APPLICATION AND PAYMENT OF FEES.—Subsections (a) and (b) shall apply only if the application for issuance of an immigrant visa or the application for adjustment of status is filed with appropriate fees within 2 years after the date of the enactment of this Act.

(d) REDUCTION OF IMMIGRANT VISA NUMBER.—Upon the granting of an immigrant visa or permanent residence to Shirley Constantino Tan, the Secretary of State shall instruct the proper officer to reduce by one, during the current or next following fiscal year, the total number of immigrant visas that are made available to natives of the country of the alien's birth under section 203(a) of the Immigration and Nationality Act (8 U.S.C. 1153(a)) or, if applicable, the total number of immigrant visas that are made available to natives of the country of the alien's birth under section 202(e) of such Act (8 U.S.C. 1152(e)).

(e) PAYGO.—The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go Act of 2010, shall be determined by reference to the latest statement titled "Budgetary Effects of PAYGO Legislation" for this Act, submitted

for printing in the Congressional Record by the Chairman of the Senate Budget Committee, provided that such statement has been submitted prior to the vote on passage.

## SUBMITTED RESOLUTIONS

### SENATE RESOLUTION 252—EXPRESSING THE SENSE OF THE COMMITTEE ON SMALL BUSINESS AND ENTREPRENEURSHIP OF THE SENATE RELATING TO EASING THE BURDEN OF FEDERAL TAX COMPLIANCE ON SMALL BUSINESSES

Mr. VITTER submitted the following resolution; from the Committee on Small Business and Entrepreneurship; which was placed on the calendar:

S. RES. 252

Whereas American small businesses face major obstacles complying with their Federal tax obligations;

Whereas the complexity of the Federal tax code unfairly penalizes small businesses;

Whereas such complexity requires small business owners to spend significant amounts of time, money, and resources complying with their tax obligations and less time operating their business;

Whereas Congress has exacerbated these challenges for America's small businesses by failing to update the tax code in a manner that properly reflects current circumstances;

Whereas tax policy should also promote increased savings by American citizens to be able to afford the costs of living deeper into old age;

Whereas employee stock ownership plans help small businesses offer economic incentives to employees and help employees save more for their retirements via investments in their employing companies;

Whereas tax policy should support small businesses in providing benefit packages to their employees to be competitive with large employers for the best talent;

Whereas the successful research and development tax credit has been used to incentivize private firms to invest in research and development, and private investment leads to spillover effects that can have a broad public good through the creation of new products, the development of new processes, and the launching of new industries;

Whereas while the research and development tax credit is essential for our innovators, it is not accessible to many small businesses and startups—per the Government Accountability Office, over half of the credit goes to firms with \$1,000,000,000 or more in receipts;

Whereas, according to the Congressional Research Service, numerous commercially successful innovations originated in small, fledgling firms that could not access the research and development credit;

Whereas, if Congress made the research and development tax credit more available to small businesses and startups, thousands of innovative small firms could claim the credit, boosting their capacity to invest in innovation and job creation; and

Whereas prudent changes to the structure of the Federal tax code would ease the burden of tax compliance, allowing small businesses to put more money back into their business, community, and the economy; Now, therefore, be it

*Resolved*, That it is the sense of the Committee on Small Business and Entrepreneurship that the Senate should enact the following:

## TITLE I—SMALL BUSINESS TAX REFORM SEC. 101. EXPANSION OF CASH ACCOUNTING THRESHOLD.

(a) IN GENERAL.—

(1) IN GENERAL.—Paragraph (3) of section 448(b) of the Internal Revenue Code of 1986 is amended by striking "\$5,000,000" in the text and in the heading and inserting "\$25,000,000".

(2) CONFORMING AMENDMENTS.—Section 448(c) of such Code is amended—

(A) by striking "\$5,000,000" each place it appears in the text and in the heading of paragraph (1) and inserting "\$25,000,000", and

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

"(4) INFLATION ADJUSTMENT.—In the case of any taxable year beginning in a calendar year after 2015, the dollar amount contained in subsection (b)(3) and paragraph (1) of this subsection shall be increased by an amount equal to—

"(A) such dollar amount, multiplied by

"(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting 'calendar year 2014' for 'calendar year 1992' in subparagraph (B) thereof. If any amount as adjusted under this subparagraph is not a multiple of \$100,000, such amount shall be rounded to the nearest multiple of \$100,000."

(b) EXEMPTION FROM INVENTORY REQUIREMENT.—Section 471 of the Internal Revenue Code of 1986 is amended by redesignating subsection (c) as subsection (d) and by inserting after subsection (b) the following new subsection:

"(c) SECTION NOT TO APPLY TO CERTAIN CASH METHOD TAXPAYERS.—If a taxpayer—

"(1) would otherwise be required to use inventories under this section for any taxable year, but

"(2) the taxpayer meets the gross receipts test of section 448(b) for the taxable year and is eligible and elects to use the cash receipts and disbursements method of accounting for the taxable year,

then the requirement to use inventories shall not apply to the taxpayer for the taxable year."

(c) EFFECTIVE DATE AND SPECIAL RULE.—

(1) IN GENERAL.—The amendments made by this section shall apply to taxable years beginning after December 31, 2014.

(2) CHANGE IN METHOD OF ACCOUNTING.—In the case of any taxpayer changing the taxpayer's method of accounting for any taxable year under the amendments made by this section—

(A) such change shall be treated as initiated by the taxpayer; and

(B) such change shall be treated as made with the consent of the Secretary of the Treasury.

## SEC. 102. MODIFICATION OF SAFE HARBOR FOR EXPENSING OF ACQUISITION OR PRODUCTION COSTS OF TANGIBLE PROPERTY.

(a) REQUIREMENT TO MODIFY SAFE HARBOR.—The Secretary of the Treasury or his delegate shall, within 180 days after the date of enactment of this Act, modify Treasury Regulations section 1.263(a)–1(f) by—

(1) increasing the amount of the de minimis safe harbor for taxpayers without applicable financial statements from \$500 to \$2,500,

(2) requiring adequate records showing the dollar amount being expensed in lieu of accounting procedures in place at the beginning of the taxable year, and

(3) modifying the definition of applicable financial statement to include reviewed financial statements.

(b) EFFECTIVE DATE.—The modifications required by subsection (a) shall apply to taxable years beginning after December 31, 2014.