

By Mr. BURR:

S. 2901. A bill to extend temporarily the suspension of duty on 1-Acetyl-4-(3-dodecyl-2,5-dioxo-1-pyrrolidinyl)-2,2,6,6-tetramethyl piperidine; to the Committee on Finance.

By Mr. BURR:

S. 2902. A bill to extend temporarily the suspension of duty on 3-Dodecyl-1-(2,2,6,6-tetramethyl-4-piperidinyl)-2,5-pyrrolidinedione; to the Committee on Finance.

By Mr. BURR:

S. 2903. A bill to extend temporarily the suspension of duty on Tetraacetylenediamine; to the Committee on Finance.

By Mr. BURR:

S. 2904. A bill to extend temporarily the suspension of duty on sodium esters of parahydroxybenzoic acid; to the Committee on Finance.

By Mr. BURR:

S. 2905. A bill to extend temporarily the suspension of duty on sodium petroleum sulfonate; to the Committee on Finance.

By Mr. BURR:

S. 2906. A bill to extend temporarily the suspension of duty on Diclofop methyl; to the Committee on Finance.

By Mr. BURR:

S. 2907. A bill to extend temporarily the suspension of duty on asulam sodium salt; to the Committee on Finance.

By Mr. BURR:

S. 2908. A bill to extend temporarily the suspension of duty on ethofumesate; to the Committee on Finance.

By Mr. BURR:

S. 2909. A bill to extend temporarily the suspension of duty on Namacur VL; to the Committee on Finance.

By Mr. BURR:

S. 2910. A bill to modify the provisions relating to formulations of Triasulfuron and Dicamba; to the Committee on Finance.

By Mr. BURR:

S. 2911. A bill to modify the provisions relating to formulations of Ethanediame, N-(2-ethoxyphenyl)-N'-(2-ethylphenyl)-; to the Committee on Finance.

By Mr. DEWINE (for himself, Mr. VOINOVICH, Mr. LEVIN, Ms. STABENOW, and Mr. FEINGOLD):

S. 2912. A bill to establish the Great Lakes Interagency Task Force, to establish the Great Lakes Regional Collaboration, and for other purposes; to the Committee on Environment and Public Works.

By Mr. GRASSLEY (for himself and Mr. BAUCUS):

S. 2913. A bill to amend the Internal Revenue Code of 1986 to clarify the employment tax treatment and reporting of wages paid by professional employer organizations; to the Committee on Finance.

By Mr. DEWINE:

S. 2914. A bill to recognize and honor the soldiers of the United States and Republic of Korea who served, were wounded, or were killed from 1953 until the present in the defense of the Republic of Korea, to require the placement of a commemorative plaque at the Korean War Veterans Memorial in Washington, D.C., and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. BIDEN:

S. 2915. A bill to amend title 10, United States Code, to improve screening for colorectal cancer for TRICARE beneficiaries over the age of 50; to the Committee on Armed Services.

By Mrs. CLINTON (for herself, Mr. REID, Mr. KERRY, Mrs. BOXER, Mr. HARKIN, Mr. LAUTENBERG, Mr. OBAMA, Mr. JEFFORDS, Mr. BINGAMAN, and Ms. CANTWELL):

S. 2916. A bill to amend title XIX of the Social Security Act to expand access to contra-

ceptive services for women and men under the Medicaid program, help low income women and couples prevent unintended pregnancies and reduce abortion, and for other purposes; to the Committee on Finance.

By Ms. SNOWE (for herself, Mr. DORGAN, Mr. INOUE, Mr. WYDEN, Mr. LEAHY, Mrs. BOXER, Mr. OBAMA, and Mrs. CLINTON):

S. 2917. A bill to amend the Communications Act of 1934 to ensure net neutrality; to the Committee on Commerce, Science, and Transportation.

By Mr. DODD (for himself and Mr. LOTT):

S. 2918. A bill to provide access to newspapers for blind or other persons with disabilities; to the Committee on Rules and Administration.

#### ADDITIONAL COSPONSORS

S. 146

At the request of Mr. INOUE, the name of the Senator from New York (Mrs. CLINTON) was added as a cosponsor of S. 146, a bill to amend title 38, United States Code, to deem certain service in the organized military forces of the Government of the Commonwealth of the Philippines and the Philippine Scouts to have been active service for purposes of benefits under programs administered by the Secretary of Veterans Affairs.

S. 811

At the request of Mr. DURBIN, the name of the Senator from West Virginia (Mr. BYRD) was added as a cosponsor of S. 811, a bill to require the Secretary of the Treasury to mint coins in commemoration of the bicentennial of the birth of Abraham Lincoln.

S. 843

At the request of Mr. SANTORUM, the name of the Senator from Utah (Mr. BENNETT) was added as a cosponsor of S. 843, a bill to amend the Public Health Service Act to combat autism through research, screening, intervention and education.

S. 1046

At the request of Mr. KYL, the name of the Senator from Georgia (Mr. CHAMBLISS) was added as a cosponsor of S. 1046, a bill to amend title 28, United States Code, with respect to the jurisdiction of Federal courts over certain cases and controversies involving the Pledge of Allegiance.

S. 1319

At the request of Mrs. LINCOLN, the name of the Senator from Idaho (Mr. CRAPO) was added as a cosponsor of S. 1319, a bill to amend the Internal Revenue Code of 1986 to improve the operation of employee stock ownership plans, and for other purposes.

S. 2278

At the request of Ms. STABENOW, the names of the Senator from Minnesota (Mr. DAYTON) and the Senator from Connecticut (Mr. DODD) were added as cosponsors of S. 2278, a bill to amend the Public Health Service Act to improve the prevention, diagnosis, and treatment of heart disease, stroke, and other cardiovascular diseases in women.

S. 2430

At the request of Mr. DEWINE, the names of the Senator from Ohio (Mr. VOINOVICH) and the Senator from Michigan (Ms. STABENOW) were added as cosponsors of S. 2430, a bill to amend the Great Lakes Fish and Wildlife Restoration Act of 1990 to provide for implementation of recommendations of the United States Fish and Wildlife Service contained in the Great Lakes Fishery Resources Restoration Study.

S. 2475

At the request of Mr. SALAZAR, the name of the Senator from California (Mrs. BOXER) was added as a cosponsor of S. 2475, a bill to establish the Commission to Study the Potential Creation of a National Museum of the American Latino Community, to develop a plan of action for the establishment and maintenance of a National Museum of the American Latino Community in Washington, DC, and for other purposes.

S. 2503

At the request of Mrs. LINCOLN, the name of the Senator from Louisiana (Mr. VITTER) was added as a cosponsor of S. 2503, a bill to amend the Internal Revenue Code of 1986 to provide for an extension of the period of limitation to file claims for refunds on account of disability determinations by the Department of Veterans Affairs.

S. 2548

At the request of Mr. STEVENS, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of S. 2548, a bill to amend the Robert T. Stafford Disaster Relief and Emergency Assistance Act to ensure that State and local emergency preparedness operational plans address the needs of individuals with household pets and service animals following a major disaster or emergency.

S. 2563

At the request of Mr. COCHRAN, the name of the Senator from Virginia (Mr. ALLEN) was added as a cosponsor of S. 2563, a bill to amend title XVIII of the Social Security Act to require prompt payment to pharmacies under part D, to restrict pharmacy co-branding on prescription drug cards issued under such part, and to provide guidelines for Medication Therapy Management Services programs offered by prescription drug plans and MA-PD plans under such part.

S. 2658

At the request of Mr. LEAHY, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 2658, a bill to amend title 10, United States Code, to enhance the national defense through empowerment of the Chief of the National Guard Bureau and the enhancement of the functions of the National Guard Bureau, and for other purposes.

S. 2694

At the request of Mr. CRAIG, the name of the Senator from Georgia (Mr. CHAMBLISS) was added as a cosponsor of S. 2694, a bill to amend title 38, United

States Code, to remove certain limitation on attorney representation of claimants for veterans benefits in administrative proceedings before the Department of Veterans Affairs, and for other purposes.

S. 2703

At the request of Mr. LEAHY, the name of the Senator from Iowa (Mr. HARKIN) was added as a cosponsor of S. 2703, a bill to amend the Voting Rights Act of 1965.

S. 2803

At the request of Mr. ENZI, the name of the Senator from Pennsylvania (Mr. SPECTER) was added as a cosponsor of S. 2803, a bill to amend the Federal Mine Safety and Health Act of 1977 to improve the safety of mines and mining.

S. 2810

At the request of Mr. GRASSLEY, the names of the Senator from Maine (Ms. COLLINS), the Senator from Alabama (Mr. SHELBY) and the Senator from New York (Mr. SCHUMER) were added as cosponsors of S. 2810, a bill to amend title XVIII of the Social Security Act to eliminate months in 2006 from the calculation of any late enrollment penalty under the Medicare part D prescription drug program and to provide for additional funding for State health insurance counseling program and area agencies on aging, and for other purposes.

S. 2811

At the request of Ms. STABENOW, the names of the Senator from New Mexico (Mr. BINGAMAN) and the Senator from New York (Mr. SCHUMER) were added as cosponsors of S. 2811, a bill to amend title XVIII of the Social Security Act to extend the annual, coordinated election period under the Medicare part D prescription drug program through all of 2006 and to provide for a refund of excess premiums paid during 2006, and for other purposes.

S. 2854

At the request of Mr. KOHL, the name of the Senator from Pennsylvania (Mr. SPECTER) was added as a cosponsor of S. 2854, a bill to prevent anti-competitive mergers and acquisitions in the oil and gas industry.

S. RES. 484

At the request of Mr. MCCONNELL, the names of the Senator from Wisconsin (Mr. FEINGOLD) and the Senator from New Mexico (Mr. BINGAMAN) were added as cosponsors of S. Res. 484, a resolution expressing the sense of the Senate condemning the military junta in Burma for its recent campaign of terror against ethnic minorities and calling on the United Nations Security Council to adopt immediately a binding non-punitive resolution on Burma.

AMENDMENT NO. 4029

At the request of Mr. ALLEN, his name was added as a cosponsor of amendment No. 4029 proposed to S. 2611, a bill to provide for comprehensive immigration reform and for other purposes.

## STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. BUNNING:

S. 2884. A bill to facilitate and expedite direct refunds to coal producers and exporters of the excise tax unconstitutionally imposed on coal exported from the United States; to the Committee on Finance.

Mr. BUNNING. Mr. President, today I rise to introduce legislation that will ensure fair tax treatment for domestic coal producers and coal exporters to help them receive the coal excise tax refunds due to them from an unconstitutional tax they paid.

For years the Federal Government collected the coal excise tax on coal exports from coal producers and coal exporters. In 1998, the Federal Courts declared the coal excise tax unconstitutional when applied to exported coal.

Although those that export coal are entitled to the refunds of the unconstitutional coal excise tax on exported coal, they face serious and significant obstacles to obtaining refunds of the tax with the Internal Revenue Service and the courts.

This legislation will end unnecessary litigation on this issue and simplify the IRS process that U.S. coal producers and exporters use to obtain refunds of the coal excise tax they paid. It also will ensure that the producer or exporter that actually exported the coal, and thus is entitled to the refund, receives that refund.

I urge my colleagues to join me in support of this legislation.

Mr. GRASSLEY (for himself and Mr. BAUCUS):

S. 2913. A bill to amend the Internal Revenue Code of 1986 to clarify the employment tax treatment and reporting of wages paid by professional employer organizations; to the Committee on Finance.

Mr. GRASSLEY. Mr. President, today, Senator BAUCUS and I are introducing legislation that will update and clarify the tax rules for business clients and that use professional employer organizations, PEOs. This legislation will improve the efficiency of small businesses by eliminating any uncertainty about the ability of qualifying PEOs to assume liability for paying wages and collecting and remitting Federal employment taxes.

Business owners are overwhelmed with the challenges of meeting Federal and State employment and tax responsibilities. Many businesses, particularly small to mid-sized businesses are turning to professional employer organizations for assistance with these employment obligations. A PEO works with its business clients to provide comprehensive employment services. The PEO assumes responsibility for the management of human resources, employee benefits, payroll, and workers' compensation, allowing their business clients to focus on their core competencies to maintain and grow their bottom line. In short, this legislation

is about improving the efficiency of America's small businesses.

Businesses today need help with the increasingly complex employment related matters. The most important of these matters is the payment of wages and the collection and remitting of employment taxes. Increasingly, businesses are turning to PEOs to assume these responsibilities. Our legislation will eliminate any ambiguity about a PEO's ability to assume employment tax responsibility while providing important safeguards for the PEO's small business clients.

The Small Business Efficiency Act will permit PEOs that are certified by the IRS, CPEO, to collect and remit Federal employment taxes of their business clients' employees. The certification process is voluntary and was designed with significant input from all stakeholders, including the Department of the Treasury and the IRS. To be certified by the IRS, the CPEO would have to meet financial and other standards and maintain ongoing certification by the IRS. The CPEO would be required to assume full and sole responsibility for the collection of Federal employment taxes.

In addition to the many benefits for business clients, the government benefits from improved employment regulatory compliance and tax administration. The IRS has stated that CPEOs would facilitate tax administration by reducing the number of returns it processes and by reducing errors in calculating and paying employment taxes. This is a win-win situation. The PEO arrangement not only reduces the governmental burden of collecting employment tax and unemployment compensation obligations, it also assures consistent compliance with complex tax laws and timely and expedited payment of taxes. This is clearly an improvement for PEOs, the business clients of PEOs, and the Federal Government.

The Small Business Efficiency Act will substantially simplify employment tax obligations for businesses that use PEOs. The legislation will provide clarity for PEOs, their business clients, and the IRS regarding the rights of a PEO to assist business client with employment tax responsibilities while significantly improving tax administration. I ask unanimous consent that the text of the bill and a section-by-section description of the bill be printed in the CONGRESSIONAL RECORD and I look forward to working with my colleagues to address this issue in a timely manner.

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

S. 2913

*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 "Small Business Efficiency Act of 2006".