

cosmetology service at a salon or other similar facility for more than 5 days in a calendar year, the requirements of this paragraph are met if such person—

“(i) makes a return, according to the forms or regulations prescribed by the Secretary, setting forth the name, address, and TIN of each such cosmetologist and the amount received from each such cosmetologist, and

“(ii) furnishes to each cosmetologist whose name is required to be set forth on such return a written statement showing—

“(I) the name, address, and phone number of the information contact of the reporting person,

“(II) the amount received from such cosmetologist, and

“(III) a statement informing such cosmetologist that (as required by this section), the reporting person has advised the Internal Revenue Service that the cosmetologist provided cosmetology services during the calendar year to which the statement relates.

“(B) METHOD AND TIME FOR PROVIDING STATEMENT.—The written statement required by clause (ii) of subparagraph (A) shall be furnished (either in person or by first-class mail which includes adequate notice that the statement or information is enclosed) to the person on or before January 31 of the year following the calendar year for which the return under clause (i) of subparagraph (A) is to be made.

“(C) TAXPAYER EDUCATION REQUIREMENTS.—In the case of a reporting person who is required to provide a statement pursuant to subsection (b), the requirements of this subsection are met if such person provides to each such cosmetologist annually a publication, as designated by the Secretary, describing—

“(1) in the case of an employee, the tax and tip reporting obligations of employees, and

“(2) in the case of a cosmetologist who is not an employee of the reporting person, the tax obligations of independent contractors or proprietorships.

The publications shall be furnished either in person or by first-class mail which includes adequate notice that the publication is enclosed.

“(d) DEFINITIONS.—For purposes of this section—

“(1) COSMETOLOGIST.—

“(A) IN GENERAL.—The term ‘cosmetologist’ means an individual who provides any cosmetology service.

“(B) ANTI-AVOIDANCE RULE.—The Secretary may by regulation or ruling expand the term ‘cosmetologist’ to include any entity or arrangement if the Secretary determines that entities are being formed to circumvent the reporting requirements of this section.

“(2) COSMETOLOGY SERVICE.—The term ‘cosmetology service’ has the meaning given to such term by section 45B(c).

“(3) CHAIR.—The term ‘chair’ includes a chair, booth, or other furniture or equipment from which an individual provides a cosmetology service (determined without regard to whether the cosmetologist is entitled to use a specific chair, booth, or other similar furniture or equipment or has an exclusive right to use any such chair, booth, or other similar furniture or equipment).

“(e) EXCEPTIONS FOR CERTAIN EMPLOYEES.—Subsection (c) shall not apply to a reporting person with respect to an employee who is employed in a capacity for which tipping (or sharing tips) is not customary.”.

(b) CONFORMING AMENDMENTS.—

(1) Section 6724(d)(1)(B) of the Internal Revenue Code of 1986 (relating to the definition of information returns) is amended by striking “or” at the end of clause (xxiv), by striking “and” at the end of clause (xxv) and inserting “or”, and by adding after clause (xxv) the following new clause:

“(xxvi) section 6050X(a) (relating to returns by cosmetology service providers), and”.

(2) Section 6724(d)(2) of such Code is amended by striking “or” at the end of subparagraph (GG), by striking the period at the end of subparagraph (HH) and inserting “, or”, and by inserting after subparagraph (HH) the following new subparagraph:

“(II) subsections (b)(3)(A)(ii) and (c) of section 6050X (relating to cosmetology service providers) even if the recipient is not a payee.”.

(3) The table of sections for subpart B of part III of subchapter A of chapter 61 of such Code is amended by adding after the item relating to section 6050W the following new item:

“Sec. 6050X. Returns relating to cosmetology services and information to be provided to cosmetologists.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to calendar years after 2009.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 540—HONORING THE ENTREPRENEURIAL SPIRIT OF SMALL BUSINESSES IN THE UNITED STATES DURING “NATIONAL SMALL BUSINESS WEEK”, BEGINNING MAY 23, 2010

Ms. LANDRIEU (for herself, Ms. SNOWE, Ms. CANTWELL, Mrs. SHAHEEN, Mr. KERRY, Mr. BAYH, Mr. CARDIN, Mr. BOND, Mr. VITTER, Mr. ENZI, Mr. ISAKSON, Mr. WICKER, Mr. RISCHE, and Mr. THUNE) submitted the following resolution; which was considered and agreed to:

S. RES. 540

Whereas the approximately 29,600,000 small businesses in the United States are the driving force behind the economy of the Nation, creating more than 64 percent of all net new jobs and generating more than 50 percent of the non-farm gross domestic product of the Nation;

Whereas small businesses will play an integral role in rebuilding the economy of the Nation;

Whereas small businesses are the Nation’s innovators, producing 13 times more patents per employee as large firms, and advancing technology and productivity;

Whereas only 1 percent of all small businesses export and produce 31 percent of exported goods;

Whereas Congress established the Small Business Administration in 1953 to aid, counsel, assist, and protect the interests of small businesses in order to preserve free and competitive enterprise, to ensure that a fair proportion of the total purchases, contracts, and subcontracts for property and services for the Federal Government are placed with small businesses, to make certain that a fair proportion of the total sales of Federal Government property are made to such small businesses, and to maintain and strengthen the overall economy of the Nation;

Whereas every year since 1963 the President of the United States has proclaimed a National Small Business Week to recognize the contributions of small businesses to the economic well-being of the United States;

Whereas in 2010, “National Small Business Week” will honor the estimated 29,600,000 small businesses in the United States;

Whereas the Small Business Administration has helped small businesses with access

to critical lending opportunities, protected small businesses from excessive Federal regulatory enforcement, played a key role in ensuring full and open competition for government contracts, and improved the economic environment in which small business concerns compete;

Whereas for more than 50 years, the Small Business Administration has helped millions of entrepreneurs achieve the American dream of owning a small business and has played a key role in fostering economic growth; and

Whereas the President has designated the week beginning May 23, 2010, as “National Small Business Week”: Now, therefore, be it

Resolved, That the Senate—

(1) honors the entrepreneurial spirit of small businesses in the United States during “National Small Business Week”, beginning May 23, 2010;

(2) applauds the efforts and achievements of the owners of small businesses and their employees, whose hard work and commitment to excellence have made them a key part of the economic vitality of the Nation;

(3) recognizes the work of the Small Business Administration and its resource partners in providing assistance to entrepreneurs and small businesses; and

(4) recognizes the importance of ensuring that—

(A) the applicable procurement goals for small businesses, including the goals for small businesses owned and controlled by service-disabled veterans, small businesses owned and controlled by women, HUBZone small businesses, and socially and economically disadvantaged small businesses, are reached by all Federal agencies;

(B) guaranteed loans and microloans for start-up and growing small businesses, are made available to all qualified small businesses;

(C) the management assistance programs delivered by resource partners on behalf of the Small Business Administration, such as Small Business Development Centers, Women’s Business Centers, Veterans Business Outreach Centers, and the Service Corps of Retired Executives, are provided with the Federal resources necessary to provide small businesses the technical assistance and counseling that they desperately need;

(D) small business disaster assistance through the Small Business Administration is provided in a timely and efficient manner;

(E) Federal tax policy spurs small business growth, creates jobs, and increases competitiveness;

(F) the Federal Government reduces the regulatory compliance burden on small businesses;

(G) advanced technology policy facilitates access to affordable broadband Internet service to foster rural small business growth; and

(H) systems of intellectual property protection continues to foster small business innovation.

AMENDMENTS SUBMITTED AND PROPOSED

SA 4236. Mr. NELSON of Florida (for himself and Mr. LEMIEUX) submitted an amendment intended to be proposed by him to the bill H.R. 4899, making emergency supplemental appropriations for disaster relief and summer jobs for the fiscal year ending September 30, 2010, and for other purposes; which was ordered to lie on the table.

SA 4237. Mr. NELSON of Florida submitted an amendment intended to be proposed by him to the bill H.R. 4899, supra; which was ordered to lie on the table.

SA 4238. Mr. VITTER submitted an amendment intended to be proposed by him to the