

But as college costs increase, financial aid lags. The College Board reports that over the most recent five-year period, the cost of tuition and fees at public four-year colleges jumped 35 percent, even adjusting for inflation. Over that same five-year period, the maximum award offered by the Federal Government through Pell grants increased little. As a result, the proportion of college expenses met by Pell Grants decreased from 42 percent to 33 percent over that five-year period. At the same time, we see that qualified high school graduates from low- and moderate-income families are much less likely to earn that college degree than their wealthier peers.

That is why I am pleased to support Senator KENNEDY as he introduces the Student Debt Relief Act. Not only does it substantially increase Federal support for the Pell Grant, it also takes other steps to make college more affordable. The Act proposes to cut student loan interest rates, to make loan reconsolidation more feasible for many students, and to cap the amount of monthly loan payments for graduates who enter public service careers.

These measures require a major investment. I believe we must continue to support qualified students who deserve the opportunity to turn their dreams into reality. I will continue to work to increase support for our students through the Pell Grant Program, and other measure that make a college degree attainable for many. This remains a priority for me, and I ask all my colleagues to join in this effort.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 35—EXPRESSING SUPPORT FOR PRAYER AT SCHOOL BOARD MEETINGS

Mr. VITTER (for himself and Mr. GRASSLEY) submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. RES. 35

Whereas the freedom to practice religion and to express religious thought is acknowledged to be a fundamental and unalienable right belonging to all individuals;

Whereas the United States was founded on the principle of freedom of religion and not freedom from religion;

Whereas the framers intended that the first amendment to the Constitution would prohibit the Federal Government from enacting any law that favors one religious denomination over another, not prohibit any mention of religion or reference to God in civic dialogue;

Whereas in 1983, the Supreme Court held in *Marsh v. Chambers*, 463 U.S. 783, that the practice of opening legislative sessions with prayer has become part of the fabric of our society and invoking divine guidance on a public body entrusted with making the laws is not a violation of the Establishment Clause of the first amendment, but rather is simply a tolerable acknowledgment of beliefs widely held among the people of the Nation;

Whereas voluntary prayer in elected bodies should not be limited to prayer in State legislatures and Congress;

Whereas school boards are deliberative bodies of adults similar to a legislature in that they are elected by the people, act in the public interest, and hold sessions that are open to the public for voluntary attendance; and

Whereas voluntary prayer by an elected body should be protected under law and encouraged in society because voluntary prayer has become a part of the fabric of our society, voluntary prayer acknowledges beliefs widely held among the people of the Nation, and the Supreme Court has held that it is not a violation of the Establishment Clause for a public body to invoke divine guidance: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes that prayer before school board meetings is a protected act in accordance with the fundamental principles upon which the Nation was founded; and

(2) expresses support for the practice of prayer at the beginning of school board meetings.

SENATE RESOLUTION 36—HONORING WOMEN'S HEALTH ADVOCATE CYNTHIA BOLES DAILARD

Mrs. SNOWE (for herself and Mrs. CLINTON) submitted the following resolution; which was referred to the Committee on Judiciary.

S. RES. 36

Whereas women's health advocate Cynthia Boles Dailard was born on February 29, 1968 and grew up in Syosset, New York;

Whereas Cynthia Dailard excelled as a student both at Harvard University, from which she graduated cum laude with a bachelor's degree in English in 1990, and at the University of California at Berkeley's Boalt Hall School of Law, from which she graduated in 1994;

Whereas Cynthia Dailard entered the non-profit sector upon graduating from law school, receiving a year-long fellowship at the National Women's Law Center in Washington, D.C.;

Whereas Cynthia Dailard worked as legislative assistant and counsel for Senator Olympia J. Snowe, bringing to bear her keen intelligence, vision, energy, expertise, and talent in service to the Nation and the women of the United States;

Whereas Cynthia Dailard worked as associate director for domestic policy for President William J. Clinton;

Whereas Cynthia Dailard worked for 8 years for the Guttmacher Institute, a respected public policy think tank devoted to women's health;

Whereas Cynthia Dailard spearheaded the Guttmacher Institute's policy work on issues related to domestic family planning programs and sex education;

Whereas Cynthia Dailard was a member of the National Family Planning and Reproductive Health Association Board of Directors;

Whereas Cynthia Dailard spoke and wrote prolifically on matters including family planning, adolescent sexual behavior, and insurance coverage for contraception;

Whereas Cynthia Dailard worked in a bipartisan fashion with elected officials and their staffs to promote the health and well-being of women and families;

Whereas Cynthia Dailard was a gifted and passionate voice within the women's health community;

Whereas Cynthia Dailard was driven by an abiding concern for human relationships and the health and well-being of all individuals;

Whereas Cynthia Dailard has left a thoughtful and enduring mark on women's health policy and will remain a role model for advocates by virtue of her wisdom, character, commitment, and scholarship; and

Whereas Cynthia Dailard is survived by her husband Scott and her daughters Miranda and Julia: Now, therefore, be it

Resolved, That the Senate—

(1) notes with deep sorrow the death of Cynthia Boles Dailard on December 24, 2006;

(2) extends its heartfelt sympathy to Scott, Miranda, and Julia Dailard; and

(3) directs the Secretary of the Senate to transmit a copy of this resolution to the family of Cynthia Boles Dailard.

Mrs. CLINTON. I rise today to join my good friend Senator SNOWE in introducing a resolution recognizing the life and untimely loss of a distinguished women's advocate and beloved friend to so many in New York, Washington and beyond: Cynthia Boles Dailard. A native New Yorker, Cynthia will be remembered not only for her incredible work and impressive career, but also for the way she touched so many in her all too short life.

Throughout her career, Cynthia impressed and inspired countless colleagues at the National Women's Law Center, as a legislative assistant and counsel for Senator SNOWE and as an associate director for domestic policy in the Clinton Administration. She was known for working in a bipartisan manner to promote her passion: the health and wellbeing of women and their families. This passion was matched by a genuine concern for the lives of others.

Cynthia then moved to the Guttmacher Institute, where her passionate and talented voice catalyzed research and policy regarding family planning, adolescent sexual behavior and insurance coverage for contraception. In remembering Cynthia, her friends at the Institute noted how her prolific writings pushed the women's health community "to think deeply and to stretch in new directions." Indeed, it is the sort of innovative work that Cynthia was known for that impacts lives the most, as it spurs policy that can truly make a difference.

As we reflect upon Cynthia's life, we can see a path paved with far more than laudatory academic and professional achievement. Cynthia's legacy is one of commitment, thoughtfulness, character and kindness.

I remain touched by the myriad of ways Cynthia made a difference in people's lives as a wife and a mother, as a lawyer and a writer, and as an advocate and a friend.

I had the pleasure of working with Cynthia on numerous occasions and was always impressed with her intellect, knowledge and passion for women's health.

I extend my deepest sympathies to Cynthia's husband of 14 years, Scott and her daughters Miranda and Julia. And it is with the utmost respect that I pledge to celebrate Cynthia's work and her life through this resolution to honor her memory and through my work in the future to honor the health

and wellbeing of women across America and throughout the world.

Ms. SNOWE. Mr. President, I rise today to submit a Senate resolution honoring an exceptional women's health advocate, Cynthia Boles Dailard, who tragically passed away on December 24, 2006.

Cynthia was an extraordinary person and a consummate professional who was passionately committed to the issues she believed in to the everlasting benefit of those who were helped by her enormous dedication. Her zest for living and the spark she carried within her inspired the same in others, especially with respect to improving the lives of America's women.

As a United States Senator from Maine, I was immensely pleased to have Cynthia work for me as a legislative aide for issues of particular importance to women. As one of only sixteen females in the Senate currently—and even fewer in the past—one of my major goals has always been ensuring that matters critical to girls and women are represented and addressed in our government. And Cynthia's family should be incredibly proud that, in that regard—and as I began my very first years in the Senate—I couldn't have asked for a better partner with the keen intelligence, vision, energy, and talent she brought to my office. I was extremely grateful to have the benefit of her service to the country and her wide-ranging expertise and acumen—and no one was more committed to the goal of advancing policy pertaining to America's women than Cynthia Dailard.

In developing groundbreaking initiatives, she not only served me well, but most critically she served the Nation well with her unflinching dedication to efforts that will reverberate for generations. As such, she was invaluable to me as she helped champion the campaign to improve the quality of life of those in my State and across the country.

But above all in her work, Cynthia was effective as an advocate because she was engaged in causes that were a true labor of love. She adhered to those beliefs that motivated her to action, and as a result she made a tremendous difference. She stood as a testament to the ideal of finding a passion and following it—to the fulfillment of oneself and the betterment of all. She also exemplified an intellectual curiosity and a steadfast devotion to learning, for their own sake as well as instruments for improving the greater community—traits that are instructive to us all.

All of us who were touched by Cynthia's life are greatly saddened—she will be forever missed but always remembered and we will hold dear in perpetuity the countless and timeless memories of her. Our thoughts and prayers are with her husband, Scott, and their daughters, Miranda and Julia.

AMENDMENTS SUBMITTED AND PROPOSED

SA 100. Mr. REID (for Mr. BAUCUS) proposed an amendment to the bill H.R. 2, to amend the Fair Labor Standards Act of 1938 to provide for an increase in the Federal minimum wage.

SA 101. Mr. MCCONNELL (for Mr. GREGG (for himself, Mr. DEMINT, Mr. MCCONNELL, Mr. LOTT, Mr. KYL, Mrs. HUTCHISON, Mr. CORNYN, Mr. ALLARD, Mr. CRAPO, Mr. BUNNING, Mr. VITTER, Mr. BROWNBACK, Mrs. DOLE, Mr. ALEXANDER, Mr. THOMAS, Mr. CRAIG, Mr. BURR, Mr. MCCAIN, Mr. SUNUNU, Mr. ENZI, Mr. MARTINEZ, Mr. CHAMBLISS, Mr. SESSIONS, Mr. COLEMAN, Mr. GRAHAM, Mr. VOINOVICH, Mr. ISAKSON, Mr. COBURN, Mr. ENSIGN, and Mr. THUNE)) proposed an amendment to amendment SA 100 proposed by Mr. REID (for Mr. BAUCUS) to the bill H.R. 2, supra.

SA 102. Mr. ROBERTS submitted an amendment intended to be proposed by him to the bill H.R. 2, supra; which was ordered to lie on the table.

SA 103. Mr. ENZI (for Ms. SNOWE (for herself, Mr. ENZI, and Ms. LANDRIEU)) proposed an amendment to amendment SA 100 proposed by Mr. REID (for Mr. BAUCUS) to the bill H.R. 2, supra.

SA 104. Mr. WYDEN (for himself, Mr. SMITH, Mrs. FEINSTEIN, and Mrs. BOXER) submitted an amendment intended to be proposed by him to the bill H.R. 2, supra; which was ordered to lie on the table.

SA 105. Mr. MARTINEZ submitted an amendment intended to be proposed by him to the bill H.R. 2, supra; which was ordered to lie on the table.

SA 106. Mr. SESSIONS (for himself, Mr. KOHL, and Mrs. HUTCHISON) proposed an amendment to amendment SA 100 proposed by Mr. REID (for Mr. BAUCUS) to the bill H.R. 2, supra.

SA 107. Mr. SESSIONS proposed an amendment to amendment SA 100 proposed by Mr. REID (for Mr. BAUCUS) to the bill H.R. 2, supra.

SA 108. Mr. SESSIONS proposed an amendment to amendment SA 100 proposed by Mr. REID (for Mr. BAUCUS) to the bill H.R. 2, supra.

SA 109. Mr. REID proposed an amendment to the concurrent resolution H. Con. Res. 38, providing for a joint session of Congress to receive a message from the President.

SA 110. Mr. VITTER (for himself and Mr. VOINOVICH) submitted an amendment intended to be proposed by him to the bill H.R. 2, to amend the Fair Labor Standards Act of 1938 to provide for an increase in the Federal minimum wage; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 100. Mr. REID (for Mr. BAUCUS) proposed an amendment to the bill H.R. 2, to amend the Fair Labor Standards Act of 1938 to provide for an increase in the Federal minimum wage; as follows:

Strike all after the enacting clause and insert the following:

TITLE I—FAIR MINIMUM WAGE

SEC. 100. SHORT TITLE.

This title may be cited as the "Fair Minimum Wage Act of 2007".

SEC. 101. MINIMUM WAGE.

(a) IN GENERAL.—Section 6(a)(1) of the Fair Labor Standards Act of 1938 (29 U.S.C. 206(a)(1)) is amended to read as follows:

"(1) except as otherwise provided in this section, not less than—

"(A) \$5.85 an hour, beginning on the 60th day after the date of enactment of the Fair Minimum Wage Act of 2007;

"(B) \$6.55 an hour, beginning 12 months after that 60th day; and

"(C) \$7.25 an hour, beginning 24 months after that 60th day;"

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect 60 days after the date of enactment of this Act.

SEC. 102. APPLICABILITY OF MINIMUM WAGE TO THE COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS.

(a) IN GENERAL.—Section 6 of the Fair Labor Standards Act of 1938 (29 U.S.C. 206) shall apply to the Commonwealth of the Northern Mariana Islands.

(b) TRANSITION.—Notwithstanding subsection (a), the minimum wage applicable to the Commonwealth of the Northern Mariana Islands under section 6(a)(1) of the Fair Labor Standards Act of 1938 (29 U.S.C. 206(a)(1)) shall be—

(1) \$3.55 an hour, beginning on the 60th day after the date of enactment of this Act; and

(2) increased by \$0.50 an hour (or such lesser amount as may be necessary to equal the minimum wage under section 6(a)(1) of such Act), beginning 6 months after the date of enactment of this Act and every 6 months thereafter until the minimum wage applicable to the Commonwealth of the Northern Mariana Islands under this subsection is equal to the minimum wage set forth in such section.

TITLE II—SMALL BUSINESS TAX INCENTIVES

SEC. 200. SHORT TITLE; AMENDMENT OF CODE.

(a) SHORT TITLE.—This title may be cited as the "Small Business and Work Opportunity Act of 2007".

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

Subtitle A—Small Business Tax Relief Provisions

PART I—GENERAL PROVISIONS

SEC. 201. EXTENSION OF INCREASED EXPENSING FOR SMALL BUSINESSES.

Section 179 (relating to election to expense certain depreciable business assets) is amended by striking "2010" each place it appears and inserting "2011".

SEC. 202. EXTENSION AND MODIFICATION OF 15-YEAR STRAIGHT-LINE COST RECOVERY FOR QUALIFIED LEASEHOLD IMPROVEMENTS AND QUALIFIED RESTAURANT IMPROVEMENTS; 15-YEAR STRAIGHT-LINE COST RECOVERY FOR CERTAIN IMPROVEMENTS TO RETAIL SPACE.

(a) EXTENSION OF LEASEHOLD AND RESTAURANT IMPROVEMENTS.—

(1) IN GENERAL.—Clauses (iv) and (v) of section 168(e)(3)(E) (relating to 15-year property) are each amended by striking "January 1, 2008" and inserting "April 1, 2008".

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to property placed in service after December 31, 2007.

(b) MODIFICATION OF TREATMENT OF QUALIFIED RESTAURANT PROPERTY AS 15-YEAR PROPERTY FOR PURPOSES OF DEPRECIATION DEDUCTION.—

(1) TREATMENT TO INCLUDE NEW CONSTRUCTION.—Paragraph (7) of section 168(e) (relating to classification of property) is amended to read as follows:

"(7) QUALIFIED RESTAURANT PROPERTY.—The term 'qualified restaurant property' means any section 1250 property which is a