

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