

of the hiring date of an employee and at least annually thereafter. Such regulations shall further provide that, upon receipt of a completed form, an employer shall provide for the advance payment of the earned income credit as provided under section 3507 of the Internal Revenue Code of 1986.

SEC. ____ . EXTENSION OF ADVANCE PAYMENT OF EARNED INCOME CREDIT TO ALL ELIGIBLE TAXPAYERS.

(a) IN GENERAL.—Section 3507(b) of the Internal Revenue Code of 1986 (relating to earned income eligibility certificate) is amended by striking paragraph (2) and by redesignating paragraphs (3) and (4) as paragraphs (2) and (3), respectively.

(b) CONFORMING AMENDMENTS.—

(1) Section 3507(c)(2)(B) of the Internal Revenue Code of 1986 is amended by inserting “has 1 or more qualifying children and” before “is not married.”

(2) Section 3507(c)(2)(C) of such Code is amended by striking “the employee” and inserting “an employee with 1 or more qualifying children”.

(3) Section 3507(f) of such Code is amended by striking “who have 1 or more qualifying children and”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2007.

SA 108. Mr. SESSIONS proposed an amendment to amendment SA 100 proposed by Mr. REID (for Mr. BAUCUS) 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:

At the appropriate place insert the following:

SEC. ____ . STUDY OF UNIVERSAL USE OF ADVANCE PAYMENT OF EARNED INCOME CREDIT.

Not later than 180 days after the date of the enactment of this Act, the Secretary of the Treasury shall report to Congress on a study of the costs and barriers to businesses (with a special emphasis on small businesses) if the advance earned income tax credit program (under section 3507 of the Internal Revenue Code of 1986) included all recipients of the earned income tax credit (under section 32 of such Code) and what steps would be necessary to implement such inclusion.

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, as follows:

On page 1, line 3 strike “Wednesday” and insert Tuesday.

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; as follows:

At the appropriate place, insert the following:

SEC. ____ . SUSPENSION OF FINES FOR FIRST-TIME PAPERWORK VIOLATIONS BY SMALL BUSINESS CONCERNS.

Section 3506 of title 44, United States Code (commonly referred to as the “Paperwork Reduction Act”), is amended by adding at the end the following:

“(j) SMALL BUSINESSES.—

“(1) SMALL BUSINESS CONCERN.—In this subsection, the term ‘small business concern’ means a business concern that meets the requirements of section 3(a) of the Small Busi-

ness Act (15 U.S.C. 632(a)) and the regulations promulgated under that section.

“(2) IN GENERAL.—In the case of a first-time violation by a small business concern of a requirement regarding the collection of information by an agency, the head of that agency shall not impose a civil fine on the small business concern unless the head of the agency determines that—

“(A) the violation has the potential to cause serious harm to the public interest;

“(B) failure to impose a civil fine would impede or interfere with the detection of criminal activity;

“(C) the violation is a violation of an internal revenue law or a law concerning the assessment or collection of any tax, debt, revenue, or receipt;

“(D) the violation was not corrected on or before the date that is 6 months after the date of receipt by the small business concern of notification of the violation in writing from the agency; or

“(E) except as provided in paragraph (3), the violation presents a danger to the public health or safety.

“(3) DANGER TO PUBLIC HEALTH OR SAFETY.—

“(A) IN GENERAL.—In any case in which the head of an agency determines under paragraph (2)(E) that a violation presents a danger to the public health or safety, the head of the agency may, notwithstanding paragraph (2)(E), determine not to impose a civil fine on the small business concern if the violation is corrected not later than 24 hours after receipt by the small business owner of notification of the violation in writing.

“(B) CONSIDERATIONS.—In determining whether to provide a small business concern with 24 hours to correct a violation under subparagraph (A), the head of an agency shall take into account all of the facts and circumstances regarding the violation, including—

“(i) the nature and seriousness of the violation, including whether the violation is technical or inadvertent or involves willful or criminal conduct;

“(ii) whether the small business concern has made a good faith effort to comply with applicable laws and to remedy the violation within the shortest practicable period of time; and

“(iii) whether the small business concern has obtained a significant economic benefit from the violation.

“(C) NOTICE TO CONGRESS.—In any case in which the head of an agency imposes a civil fine on a small business concern for a violation that presents a danger to the public health or safety and does not provide the small business concern with 24 hours to correct the violation under subparagraph (A), the head of that agency shall notify Congress regarding that determination not later than the date that is 60 days after the date that the civil fine is imposed by that agency.

“(4) LIMITED TO FIRST-TIME VIOLATIONS.—

“(A) IN GENERAL.—This subsection shall not apply to any violation by a small business concern of a requirement regarding collection of information by an agency if that small business concern previously violated any requirement regarding collection of information by that agency.

“(B) OTHER AGENCIES.—For purposes of making a determination under subparagraph (A), the head of an agency shall not take into account any violation of a requirement regarding collection of information by another agency.”

laws, interns, and detailees of the staff of the Committee on Finance be allowed on the Senate floor for duration of debate on the minimum wage bill: Mary Baker, Tom Louthan, Sarah Shepherd, David Ashner, Gretchen Hector, Molly Keenan, Sarah Butler, and Ryan Majerus.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. GREGG. Mr. President, I ask unanimous consent that Selma Mittal be granted the privileges of the floor during consideration of H.R. 2 and votes that may occur in relationship thereto.

The PRESIDING OFFICER. Without objection, it is so ordered.

ORDER FOR PRINTING OF S. 1

Mr. REID. I ask unanimous consent that S. 1, as passed by the Senate, be printed.

The PRESIDING OFFICER. Without objection, it is so ordered.

DISCHARGE AND REFERRAL—S. 69

Mr. REID. I ask unanimous consent that S. 69 be discharged from the Committee on the Judiciary and be referred to the Committee on Commerce, Science, and Transportation.

The PRESIDING OFFICER. Without objection, it is so ordered.

JOINT SESSION OF CONGRESS TO RECEIVE A MESSAGE FROM THE PRESIDENT OF THE UNITED STATES

Mr. REID. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of H. Con. Res. 38.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The legislative clerk read as follows:

A concurrent resolution (H. Con. Res. 38) providing for a joint session of Congress to receive a message from the President.

There being no objection, the Senate proceeded to consider the resolution.

Mr. REID. Mr. President, I ask unanimous consent that the amendment at the desk be considered and agreed to, the concurrent resolution, as amended, be agreed to, and the motion to reconsider be laid upon the table, without any intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

The amendment (No. 109) was agreed to, as follows:

AMENDMENT NO. 109

On page 1, line 3 strike “Wednesday” and insert “Tuesday”.

The concurrent resolution (H. Con. Res. 38), as amended, was agreed to.

PROGRAM

Mr. REID. Mr. President, cloture has been filed today on the line-item veto offered by Senator GREGG. I filed a cloture motion on the underlying bill,

Privileges of the Floor

Mr. BAUCUS. Mr. President, I ask unanimous consent the following fel-