get regulatory playing field for small businesses. Over the past 20 years, the number and complexity of Federal regulations have multiplied at an alarming rate. For example, in 2004, the Federal Register contained 75,675 pages, an all-time record, compared to just 4,181 rules. These rules and regulations impose a much more significant impact on small businesses than larger businesses.

To illustrate this conclusion, a recent report prepared for the SBA’s Office of Advocacy that said that in 2004, the per-employee cost of Federal regulations for firms with fewer than 20 employees was $7,647. In contrast, the per-employee cost of Federal regulations for firms with 500 or more workers was $5,282, which results in a 44 percent increase in burden for smaller businesses compared to their larger counterparts. Clearly, we must find ways to ease the regulatory burden for our nation’s small businesses so that they may continue to create jobs and drive economic growth.

Small businesses do not maintain the staff, or possess the financial resources to comply with complex Federal rules and regulations. This puts them at a disadvantaged compared to larger businesses, and reduces the effectiveness of the agency’s regulations. If an agency can not describe how to comply with its regulation, how can we expect a small business to figure it out?

This is why I have offered bipartisan legislation, the Small Business Compliance Assistance Enhancement Act, S. 246, with Senators KERRY, ENZI, and LANDRIEU, which would clarify small business requirements that exist under Federal law. Our measure is drawn directly from recommendations put forth by the Government Accountability Office and is intended only to clarify an already existing requirement under the Small Business Regulatory Enforcement Fairness Act, SBREFA, which unanimously passed the Senate in 1996. Specifically, what clarifies when a small business compliance guide is required, how a guide shall be designated, how and when a guide shall be published, and that the agency make the guide available on the Internet. It would not create any new rules or requirements. This commonsense, good government reform would provide a major regulatory reform for small businesses at virtually no cost to the Federal Government.

It is clear that in order to ensure our small businesses are able to grow, thrive, and, most importantly, create jobs, we need to simplify the tax code and reduce the regulatory burden. Over the coming months, I will continue to fight to accomplish these commonsense objectives.

WORKERS MEMORIAL DAY

Mr. DODD. Mr. President, Senator, April 28, is Workers Memorial Day. Tomorrow, working men and women around the world will gather to remember their millions of brothers and sisters who have been injured or killed on the job. I join them in their grief and in their determination to secure a safer future.

Work-related accidents kill Americans with a regularity that calls us to examine with serious purpose our “Americanism.” Fifteen deaths every day, and more than 11,000 injuries: They are grimly predictable and often preventable.

Today is for men like Eleazar Torres-Gomez, a laundry worker who was dragged by a conveyor belt into a 300-degree industrial dryer, where he burned to death. Sagacity at his death is matched by an equal angerespecially when we learn that, in the two years preceding it, his employer was cited more than 170 times for unsafe, illegal working conditions. We remember Eleazar today.

Today is for the 12 miners killed last year in Sago, West Virginia, when an explosion trapped them underground for two days. Only a few years before, the Mine Safety and Health Administration struck down 17 new safety rules for trapped miners—rules that might have saved the miners in Sago. We remember them today.

Today is for the 28 union construction workers killed in Connecticut, 20 years ago this month, when the apartment towers they were building collapsed with a roar, within seconds, into ruined concrete and steel. In the wake of their deaths, we outlawed the dangerous lift-slab construction method that led to the collapse. But we can never replace those lives; today we remember them, too.

How can we honor them? I know this much: Words alone would be an insult. The men and women we remember this Saturday risked their lives so we could lie down and wake up in health and safety and comfort, and merely speaking our gratitude would be emptier than doing nothing. We owe them action.

We owe them action equal to the historic Occupational Safety and Health Act (OSHA), which was passed 37 years ago and is 1,228,874,000.00 in taxable wages. Mr. Torres-Gomez’s life now promised Mr. Torres-Gomez’s life now

INTERNET GAMBLING

Mr. KYL. Mr. President, I rise to express concern that serious violations of the law appear to be occurring and should be aggressively pursued by the IRS and, in turn, prosecuted by the Department of Justice. Specifically, numerous Internet gambling websites may be violating statutes such as 26 U.S.C. 4401 et seq. Section 4401 requires an excise tax equal to 2 percent of the amount of unauthorized wagers. Section 4404 makes clear that the tax applies to wagers “placed by a person who is in the United States with a person who is a citizen or resident of the United States.”

I applaud the indictment in United States v. BETonsSPORTS.COM and the inclusion of tax evasion charges in counts 14, 15, and 16.

These counts charge that the defendants attempted to “evade and defeat the . . . wagering excise tax” in three ways: (1) by failing to make any wagering excise tax returns on or before the last day of the month following the month the wagers were accepted, as required by law, to any proper officer of the Internal Revenue Service, (2) by failing to pay to the Internal Revenue Service the tax due on wagers placed by a person who is in the United States, and (3) by directing that the wagering funds be sent outside the United States—all in violation of Title 26, United States Code, Section 7201, and Title 18, United States Code, Section 2.

I fully support the efforts of the Department of Justice to enforce the wagering excise tax and pursue any persons in violation.

Additionally, it is important to note that extremely large sums of money are at issue; count 14 charges that from January 29, 2001 to on or about February 3, 2002, the sum of approximately $1,094,669,000.00 in taxable wagers were had and received; count 15 charges that from February 4, 2002 to on or about February 2, 2003, the sum of approximately $1,228,874,000.00 in taxable wagers were had and received; and count 16 charges that from February 3, 2003 to on or about February 3, 2004, the sum of approximately $1,228,874,000.00 in taxable wagers were had and received; and count 16 charges that from February 3, 2003 to on or about February 1, 2004, the sum of approximately $1,228,874,000.00 in taxable wagers were had and received.