

By Mr. REID:

S. Res. 208. A resolution to constitute the majority party's membership on certain committees for the One Hundred Eleventh Congress, or until their successors are chosen; considered and agreed to.

By Mr. ISAKSON (for himself and Mr. CARDIN):

S. Res. 209. A resolution recognizing the 40th anniversary of the National Eye Institute and expressing support for designation of the years 2011 through 2020 as the "Decade of Vision"; considered and agreed to.

#### ADDITIONAL COSPONSORS

S. 21

At the request of Mr. REID, the name of the Senator from North Carolina (Mrs. HAGAN) was added as a cosponsor of S. 21, a bill to reduce unintended pregnancy, reduce abortions, and improve access to women's health care.

S. 144

At the request of Mr. KERRY, the names of the Senator from New Jersey (Mr. LAUTENBERG) and the Senator from Nebraska (Mr. JOHANNIS) were added as cosponsors of S. 144, a bill to amend the Internal Revenue Code of 1986 to remove cell phones from listed property under section 280F.

S. 211

At the request of Mr. BURR, the name of the Senator from Utah (Mr. HATCH) was added as a cosponsor of S. 211, a bill to facilitate nationwide availability of 2-1-1 telephone service for information and referral on human services and volunteer services, and for other purposes.

S. 213

At the request of Mrs. BOXER, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. 213, a bill to amend title 49, United States Code, to ensure air passengers have access to necessary services while on a grounded air carrier, and for other purposes.

S. 348

At the request of Mr. ROCKEFELLER, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. 348, a bill to amend section 254 of the Communications Act of 1934 to provide that funds received as universal service contributions and the universal service support programs established pursuant to that section are not subject to certain provisions of title 31, United States Code, commonly known as the Antideficiency Act.

S. 422

At the request of Ms. STABENOW, the name of the Senator from North Carolina (Mrs. HAGAN) was added as a cosponsor of S. 422, a bill to amend the Federal Food, Drug, and Cosmetic Act and the Public Health Service Act to improve the prevention, diagnosis, and treatment of heart disease, stroke, and other cardiovascular diseases in women.

S. 451

At the request of Ms. COLLINS, the name of the Senator from Wyoming (Mr. BARRASSO) was added as a cospon-

sor of S. 451, a bill to require the Secretary of the Treasury to mint coins in commemoration of the centennial of the establishment of the Girl Scouts of the United States of America.

S. 461

At the request of Mrs. LINCOLN, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. 461, a bill to amend the Internal Revenue Code of 1986 to extend and modify the railroad track maintenance credit.

S. 491

At the request of Mr. WEBB, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of S. 491, a bill to amend the Internal Revenue Code of 1986 to allow Federal civilian and military retirees to pay health insurance premiums on a pretax basis and to allow a deduction for TRICARE supplemental premiums.

S. 511

At the request of Mr. BROWNBACK, the name of the Senator from New Jersey (Mr. LAUTENBERG) was added as a cosponsor of S. 511, a bill to amend part B of title XVIII of the Social Security Act to provide for an exemption of pharmacies and pharmacists from certain Medicare accreditation requirements in the same manner as such exemption applies to certain professionals.

S. 560

At the request of Mr. FRANKEN, his name was added as a cosponsor of S. 560, a bill to amend the National Labor Relations Act to establish an efficient system to enable employees to form, join, or assist labor organizations, to provide for mandatory injunctions for unfair labor practices during the organizing efforts, and for other purposes.

S. 599

At the request of Mr. CARPER, the name of the Senator from Virginia (Mr. WEBB) was added as a cosponsor of S. 599, a bill to amend chapter 81 of title 5, United States Code, to create a presumption that a disability or death of a Federal employee in fire protection activities caused by any certain diseases is the result of the performance of such employee's duty.

S. 649

At the request of Mr. KERRY, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 649, a bill to require an inventory of radio spectrum bands managed by the National Telecommunications and Information Administration and the Federal Communications Commission.

S. 654

At the request of Mr. BUNNING, the name of the Senator from Utah (Mr. BENNETT) was added as a cosponsor of S. 654, a bill to amend title XIX of the Social Security Act to cover physician services delivered by podiatric physicians to ensure access by Medicaid beneficiaries to appropriate quality foot and ankle care.

S. 693

At the request of Mr. HARKIN, the name of the Senator from Connecticut (Mr. DODD) was added as a cosponsor of S. 693, a bill to amend the Public Health Service Act to provide grants for the training of graduate medical residents in preventive medicine.

S. 700

At the request of Mr. BINGAMAN, the name of the Senator from Hawaii (Mr. AKAKA) was added as a cosponsor of S. 700, a bill to amend title II of the Social Security Act to phase out the 24-month waiting period for disabled individuals to become eligible for Medicare benefits, to eliminate the waiting period for individuals with life-threatening conditions, and for other purposes.

S. 711

At the request of Mr. BAUCUS, the name of the Senator from Colorado (Mr. BENNETT) was added as a cosponsor of S. 711, a bill to require mental health screenings for members of the Armed Forces who are deployed in connection with a contingency operation, and for other purposes.

S. 811

At the request of Mr. INOUE, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 811, a bill to amend the Public Health Service Act to promote mental and behavioral health services for underserved populations.

S. 812

At the request of Mr. BAUCUS, the name of the Senator from Arkansas (Mr. PRYOR) was added as a cosponsor of S. 812, a bill to amend the Internal Revenue Code of 1986 to make permanent the special rule for contributions of qualified conservation contributions.

S. 846

At the request of Mr. DURBIN, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 846, a bill to award a congressional gold medal to Dr. Muhammad Yunus, in recognition of his contributions to the fight against global poverty.

S. 848

At the request of Mrs. McCASKILL, the names of the Senator from North Carolina (Mr. BURR) and the Senator from Washington (Ms. CANTWELL) were added as cosponsors of S. 848, a bill to recognize and clarify the authority of the States to regulate intrastate helicopter medical services, and for other purposes.

S. 908

At the request of Mr. BAYH, the names of the Senator from Ohio (Mr. BROWN) and the Senator from Alabama (Mr. SESSIONS) were added as cosponsors of S. 908, a bill to amend the Iran Sanctions Act of 1996 to enhance United States diplomatic efforts with respect to Iran by expanding economic sanctions against Iran.

S. 934

At the request of Mr. HARKIN, the names of the Senator from Rhode Island (Mr. REED), the Senator from Wisconsin (Mr. KOHL), the Senator from South Dakota (Mr. JOHNSON), and the Senator from Washington (Ms. CANTWELL) were added as cosponsors of S. 934, a bill to amend the Child Nutrition Act of 1966 to improve the nutrition and health of schoolchildren and protect the Federal investment in the national school lunch and breakfast programs by updating the national school nutrition standards for foods and beverages sold outside of school meals to conform to current nutrition science.

S. 979

At the request of Mr. DURBIN, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 979, a bill to amend the Public Health Service Act to establish a nationwide health insurance purchasing pool for small businesses and the self-employed that would offer a choice of private health plans and make health coverage more affordable, predictable, and accessible.

S. 981

At the request of Mr. REID, the name of the Senator from Rhode Island (Mr. REED) was added as a cosponsor of S. 981, a bill to support research and public awareness activities with respect to inflammatory bowel disease, and for other purposes.

S. 984

At the request of Mrs. BOXER, the name of the Senator from Indiana (Mr. BAYH) was added as a cosponsor of S. 984, a bill to amend the Public Health Service Act to provide for arthritis research and public health, and for other purposes.

S. 999

At the request of Mr. BINGAMAN, the name of the Senator from Hawaii (Mr. AKAKA) was added as a cosponsor of S. 999, a bill to increase the number of well-trained mental health service professionals (including those based in schools) providing clinical mental health care to children and adolescents, and for other purposes.

S. 1022

At the request of Mr. BAYH, the name of the Senator from North Carolina (Mrs. HAGAN) was added as a cosponsor of S. 1022, a bill to amend the Public Health Service Act to establish a graduate degree loan repayment program for nurses who become nursing school faculty members.

S. 1169

At the request of Mrs. GILLIBRAND, the name of the Senator from North Carolina (Mrs. HAGAN) was added as a cosponsor of S. 1169, a bill to amend title 10, United States Code, to provide for the treatment of autism under TRICARE.

S. 1210

At the request of Mr. KAUFMAN, the names of the Senator from Washington (Mrs. MURRAY), the Senator from New

Mexico (Mr. BINGAMAN), the Senator from Hawaii (Mr. INOUE) and the Senator from Maryland (Ms. MIKULSKI) were added as cosponsors of S. 1210, a bill to establish a committee under the National Science and Technology Council with the responsibility to coordinate science, technology, engineering, and mathematics education activities and programs of all Federal agencies, and for other purposes.

S. 1239

At the request of Mr. BINGAMAN, the name of the Senator from Hawaii (Mr. INOUE) was added as a cosponsor of S. 1239, a bill to amend section 340B of the Public Health Service Act to revise and expand the drug discount program under that section to improve the provision of discounts on drug purchases for certain safety net providers.

S. 1284

At the request of Ms. SNOWE, the names of the Senator from New York (Mr. SCHUMER) and the Senator from New York (Mrs. GILLIBRAND) were added as cosponsors of S. 1284, a bill to require the implementation of certain recommendations of the National Transportation Safety Board, to require the establishment of national standards with respect to flight requirements for pilots, to require the development of fatigue management plans, and for other purposes.

S. 1304

At the request of Mr. GRASSLEY, the names of the Senator from Alaska (Mr. BEGICH) and the Senator from Utah (Mr. BENNETT) were added as cosponsors of S. 1304, a bill to restore the economic rights of automobile dealers, and for other purposes.

S. 1308

At the request of Mr. LAUTENBERG, the name of the Senator from South Dakota (Mr. THUNE) was added as a cosponsor of S. 1308, a bill to reauthorize the Maritime Administration, and for other purposes.

S. 1313

At the request of Mr. LUGAR, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 1313, a bill to amend the Internal Revenue Code of 1986 to permanently extend and expand the charitable deduction for contributions of food inventory.

S. 1319

At the request of Mr. COBURN, the name of the Senator from Georgia (Mr. ISAKSON) was added as a cosponsor of S. 1319, a bill to require Congress to specify the source of authority under the United States Constitution for the enactment of laws, and for other purposes.

S. 1344

At the request of Mr. VITTER, the names of the Senator from Oklahoma (Mr. COBURN), the Senator from Nevada (Mr. ENSIGN) and the Senator from Texas (Mr. CORNYN) were added as cosponsors of S. 1344, a bill to temporarily protect the solvency of the Highway Trust Fund.

S. 1397

At the request of Ms. KLOBUCHAR, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 1397, a bill to authorize the Administrator of the Environmental Protection Agency to award grants for electronic device recycling research, development, and demonstration projects, and for other purposes.

S.J. RES. 16

At the request of Mr. DEMINT, the name of the Senator from South Carolina (Mr. GRAHAM) was added as a cosponsor of S.J. Res. 16, a joint resolution proposing an amendment to the Constitution of the United States relative to parental rights.

S.J. RES. 17

At the request of Mrs. FEINSTEIN, the names of the Senator from Ohio (Mr. BROWN), the Senator from Illinois (Mr. BURRIS), the Senator from Pennsylvania (Mr. CASEY), the Senator from North Carolina (Mrs. HAGAN), the Senator from Louisiana (Ms. LANDRIEU), the Senator from New Jersey (Mr. LAUTENBERG), the Senator from Vermont (Mr. LEAHY), the Senator from Connecticut (Mr. LIEBERMAN), the Senator from Vermont (Mr. SANDERS), the Senator from Pennsylvania (Mr. SPECTER) and the Senator from New Mexico (Mr. UDALL) were added as cosponsors of S.J. Res. 17, a joint resolution approving the renewal of import restrictions contained in the Burmese Freedom and Democracy Act of 2003, and for other purposes.

S. CON. RES. 25

At the request of Mr. MENENDEZ, the names of the Senator from New York (Mrs. GILLIBRAND) and the Senator from California (Mrs. FEINSTEIN) were added as cosponsors of S. Con. Res. 25, a concurrent resolution recognizing the value and benefits that community health centers provide as health care homes for over 18,000,000 individuals, and the importance of enabling health centers and other safety net providers to continue to offer accessible, affordable, and continuous care to their current patients and to every American who lacks access to preventive and primary care services.

S. RES. 71

At the request of Mr. WYDEN, the names of the Senator from New York (Mr. SCHUMER) and the Senator from Illinois (Mr. BURRIS) were added as cosponsors of S. Res. 71, a resolution condemning the Government of Iran for its state-sponsored persecution of the Baha'i minority in Iran and its continued violation of the International Covenants on Human Rights.

S. RES. 200

At the request of Mr. UDALL of Colorado, the name of the Senator from Pennsylvania (Mr. SPECTER) was added as a cosponsor of S. Res. 200, a resolution designating September 12, 2009, as "National Childhood Cancer Awareness Day".

STATEMENTS ON INTRODUCED  
BILLS AND JOINT RESOLUTIONS

By Mr. MERKLEY (for himself  
and Mr. ALEXANDER):

S. 1402. A bill to amend the Internal Revenue Code of 1986 to increase the amount allowed as a deduction for start-up expenditures; to the Committee on Finance.

Mr. MERKLEY. Mr. President, I rise today to discuss legislation that will make it significantly easier for small businesses to open their doors. Providing a helping hand to small businesses is important at any time, but never more so than now, when so many Americans are out of work.

Small businesses are the engines of our economy. By some estimates, they employ approximately half the private workforce, and, in rural America, comprise nine out of ten businesses. In my home State of Oregon, many of the rural counties have unemployment rates approaching—or even surpassing—20 percent. Clearly, small businesses are going to be instrumental in turning things around.

Furthermore, small businesses are innovators—they produce 13 times more patents per employee than large firms. Right now, the U.S. needs this kind of innovation more than ever.

Our economy cannot thrive if small businesses are not doing well.

Unfortunately, it can be very difficult for small businesses to succeed. Start-up expenses are often prohibitive and it can take a few years before business owners begin to see a profit. There are administrative systems to create, employees to hire, a client base to build and supplies to purchase. This adds up to a lot of expenses. A Gallup poll showed that the average small business incurs \$10,000 in expenses during that first year. However, if a business can last 4 years, it is much more likely to survive in the long term. We need to do more to help these businesses get through this difficult period.

Today, I am joining with my colleague from Tennessee, Senator ALEXANDER, to introduce legislation that will help small businesses through their first year. The Small Business Jump Start Act of 2009 lessens the tax burden on new small businesses by doubling the deduction they can take for start-up expenses to \$10,000. The Act also widens the pool of businesses eligible to take the full amount of the deduction in their first year of business. The Small Business Jump Start Act gives these new businesses a boost that first year, and for some, will eliminate the tax complications of amortizing start-up expenses. The Small Business Jump Start Act of 2009 is supported by the U.S. Chamber of Commerce, the National Federation of Independent Businesses, the National Association of the Self-Employed, and the National Association of Small Businesses.

I will highlight one Oregon small business that the Jump Start Act could have helped. Jack and Giovanina Giaccarini moved to Grants Pass, Or-

gon after Hurricane Katrina came through their town in Mississippi. It was their dream to start a business installing systems to help quadriplegics and disabled veterans maneuver around their homes. The first year of their business was tough—finding start-up capital was difficult and purchasing just one system to use for demonstrations cost \$10,000. They struggled. Now they are in their third year of business and finally making a profit. Having a Jump Start in that first year would have made a significant difference early on.

This bill will go a long way for new small businesses looking to open their doors and employ people in their communities. Colleagues, in order to help America's small businesses and the economies of rural America, I urge you to support the Small Business Jump Start Act of 2009. It is time to reach out a helping hand to entrepreneurs and assist them in starting that new business now, to jump start our economy and create new jobs across America.

Mr. President, I ask unanimous consent that the text of the bill and letters of support be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

S. 1402

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the "Small Business Jump Start Act of 2009".

**SEC. 2. INCREASE IN AMOUNT ALLOWED AS DEDUCTION FOR START-UP EXPENSES.**

(a) IN GENERAL.—Subsection (b) of section 195 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(3) SPECIAL RULE FOR TAXABLE YEARS BEGINNING IN 2009, 2010, OR 2011.—In the case of a taxable year beginning in 2009, 2010, or 2011, paragraph (1)(A)(ii) shall be applied—

"(A) by substituting '\$10,000' for '\$5,000', and

"(B) by substituting '\$60,000' for '\$50,000'."

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred in taxable years beginning after the date of the enactment of this Act.

CHAMBER OF COMMERCE OF THE  
UNITED STATES OF AMERICA,

Washington, DC, June 26, 2009.

Hon. JEFF MERKLEY,

U.S. Senate,

Washington, DC.

DEAR SENATOR MERKLEY: As a long-standing advocate of tax relief for small businesses, the U.S. Chamber of Commerce applauds your leadership on introducing the "Small Business Jump Start Act of 2009." This bill would increase the small business start-up expense deduction from \$5,000 to \$10,000 and increase the threshold for the deductions phase-out from \$50,000 to \$60,000.

A robust small business community is a vital component to America's economic recovery. Allowing small business owners the opportunity to expense additional start-up costs up front would foster more entrepreneurial activity and further encourage the important role of small business as the job producers in our economy.

The U.S. Chamber of Commerce is the world's largest business federation, representing more than three million businesses and organizations of every size, sector, and region. More than 96 percent of the Chamber's members are small businesses and organizations with 100 or fewer employees. On behalf of these small employers, the Chamber strongly supports your efforts to encourage investment and growth in America's 27 million small enterprises and looks forward to working with you to pass this important legislation.

Sincerely,

R. BRUCE JOSTEN,  
Executive Vice President,  
Government Affairs.

NATIONAL ASSOCIATION  
FOR THE SELF-EMPLOYED,  
Washington, DC, July 7, 2009.

Hon. JEFF MERKLEY,

U.S. Senate,

Washington, DC.

DEAR SENATOR MERKLEY: On behalf of the National Association for the Self-Employed (NASE) and our 250,000 member businesses, I am pleased to announce our support for the Small Business Jump Start Act of 2009. We strongly believe that in this uncertain economic time it is more important than ever to assist our nation's budding entrepreneurs.

By increasing the start up business expenses deduction, the Small Business Jump Start Act will greatly assist start up ventures at the most critical time—their first year of business—and give them the financial boost they need to succeed.

The NASE believes that entrepreneurs have been pillars of innovation and job creation, fueling much of what is great about America. Legislation that supports and invests in these enterprises is in the best interests of our economy and our nation. We feel that the Small Business Jump Start Act of 2009 will encourage many individuals who have been considering entrepreneurship, to take the next steps to open their small business and in turn, help create jobs in this tough economy.

If you have any questions or comments, please contact Kristie Arslan, NASE's executive director. We are looking forward to working with you and your staff to gain passage of this legislation.

Thank you for your leadership on this important small business issue.

Sincerely,

ROBERT HUGHES,  
President.

NATIONAL FEDERATION  
OF INDEPENDENT BUSINESS,  
Nashville, TN, July 7, 2009.

Hon. JEFF MERKLEY,

Russell Senate Office Building,  
Washington, DC.

DEAR SENATOR MERKLEY: On behalf of the National Federation of Independent Business (NFIB), the nation's leading small business advocacy organization, I want to thank you for introducing the Small Business Jump Start Act, a bill to increase the start-up deduction for new small businesses from \$5,000 to \$10,000.

While a typical business can deduct its ordinary business expenses in the year the expenses are paid, a start-up business is limited as to how much and when it can deduct start-up expenses. Start-up business expenses are the costs associated with formation of a business made prior to the actual opening of the business. Most new small businesses face significant start-up costs, including advertising, obtaining licenses, permits and fees, paying rent, hiring business and financial consultants and providing employee training. Under this bill, expenses