

such form as the Secretary may require to state the amount of the credit allowable (but for the receipt of a grant under this subsection) under section 48D for the taxable year for the qualified investment with respect to which such application is made.

(3) TIME FOR PAYMENT OF GRANT.—

(A) IN GENERAL.—The Secretary of the Treasury shall make payment of the amount of any grant under paragraph (1) during the 30-day period beginning on the later of—

(i) the date of the application for such grant, or

(ii) the date the qualified investment for which the grant is being made is made.

(B) REGULATIONS.—In the case of investments of an ongoing nature, the Secretary shall issue regulations to determine the date on which a qualified investment shall be deemed to have been made for purposes of this paragraph.

(4) QUALIFIED INVESTMENT.—For purposes of this subsection, the term “qualified investment” means a qualified investment that is certified under section 48D(d) of the Internal Revenue Code of 1986 for purposes of the credit under such section 48D.

(5) APPLICATION OF CERTAIN RULES.—

(A) IN GENERAL.—In making grants under this subsection, the Secretary of the Treasury shall apply rules similar to the rules of section 50 of the Internal Revenue Code of 1986. In applying such rules, any increase in tax under chapter 1 of such Code by reason of an investment ceasing to be a qualified investment shall be imposed on the person to whom the grant was made.

(B) SPECIAL RULES.—

(i) RECAPTURE OF EXCESSIVE GRANT AMOUNTS.—If the amount of a grant made under this subsection exceeds the amount allowable as a grant under this subsection, such excess shall be recaptured under subparagraph (A) as if the investment to which such excess portion of the grant relates had ceased to be a qualified investment immediately after such grant was made.

(ii) GRANT INFORMATION NOT TREATED AS RETURN INFORMATION.—In no event shall the amount of a grant made under paragraph (1), the identity of the person to whom such grant was made, or a description of the investment with respect to which such grant was made be treated as return information for purposes of section 6103 of the Internal Revenue Code of 1986.

(6) EXCEPTION FOR CERTAIN NON-TAXPAYERS.—The Secretary of the Treasury shall not make any grant under this subsection to—

(A) any Federal, State, or local government (or any political subdivision, agency, or instrumentality thereof),

(B) any organization described in section 501(c) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code,

(C) any entity referred to in paragraph (4) of section 54(j) of such Code, or

(D) any partnership or other pass-thru entity any partner (or other holder of an equity or profits interest) of which is described in subparagraph (A), (B) or (C).

In the case of a partnership or other pass-thru entity described in subparagraph (D), partners and other holders of any equity or profits interest shall provide to such partnership or entity such information as the Secretary of the Treasury may require to carry out the purposes of this paragraph.

(7) SECRETARY.—Any reference in this subsection to the Secretary of the Treasury shall be treated as including the Secretary's delegate.

(8) OTHER TERMS.—Any term used in this subsection which is also used in section 48D of the Internal Revenue Code of 1986 shall

have the same meaning for purposes of this subsection as when used in such section.

(9) DENIAL OF DOUBLE BENEFIT.—No credit shall be allowed under section 46(6) of the Internal Revenue Code of 1986 by reason of section 48D of such Code for any investment for which a grant is awarded under this subsection.

(10) APPROPRIATIONS.—There is hereby appropriated to the Secretary of the Treasury such sums as may be necessary to carry out this subsection.

(11) TERMINATION.—The Secretary of the Treasury shall not make any grant to any person under this subsection unless the application of such person for such grant is received before January 1, 2013.

(f) EFFECTIVE DATE.—The amendments made by subsections (a) through (d) of this section shall apply to amounts paid or incurred after December 31, 2008, in taxable years beginning after such date.

NOTICE OF HEARING

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. BINGAMAN. Mr. President, I would like to announce for the information of the Senate and the public that a hearing has been scheduled before the Senate Committee on Energy and Natural Resources. The hearing will be held on Thursday, December 3, 2009, at 10 a.m., in room SD-366 of the Dirksen Senate Office Building.

The purpose of the hearing is to receive testimony on H.R. 3276, the American Medical Isotopes Production Act of 2009.

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those wishing to submit written testimony for the hearing record may do so by sending it to the Committee on Energy and Natural Resources, United States Senate, Washington, D.C. 20510-6150, or by e-mail to Rosemarie Calabro @energy.senate.gov

For further information, please contact Jonathan Epstein at (202) 224-3357 or Rosemarie Calabro at (202) 224-5039.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON ARMED SERVICES

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Armed Services be authorized to meet during the session of the Senate on November 19, 2009, at 9:30 a.m.

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

COMMITTEE ON BANKING, HOUSING, AND URBAN AFFAIRS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Banking, Housing, and Urban Affairs be authorized to meet during the session of the Senate on November 19, 2009, at 10 a.m.

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

COMMITTEE ON COMMERCE, SCIENCE, AND TRANSPORTATION

Mr. DURBIN. Mr. President, I ask unanimous consent that the Com-

mittee on Commerce, Science, and Transportation be authorized to meet during the session of the Senate on November 19, 2009, in room 253 of the Russell Senate Office Building.

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

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be authorized to meet during the session to conduct a hearing on November 19, 2009, at 10:30 a.m., in room SD-366 of the Dirksen Senate Office Building.

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

COMMITTEE ON FOREIGN RELATIONS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on November 19, 2009, at 3:30 p.m.

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

COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Health, Education, Labor, and Pensions be authorized to meet, during the session of the Senate, to conduct a hearing entitled “Hearing on Nominations for Commissioner and for General Counsel of the Equal Employment Opportunity Commission” on November 19, 2009. The hearing will commence at 10 a.m. in room 430 of the Dirksen Senate Office Building.

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

COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Homeland Security and Governmental Affairs be authorized to meet during the session of the Senate on November 19, 2009, at 10 a.m. to conduct a hearing entitled “The Fort Hood Attack: A Preliminary Assessment.”

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

COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Homeland Security and Governmental Affairs be authorized to meet during the session of the Senate on November 19, 2009, at 2:30 p.m.

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

COMMITTEE ON INDIAN AFFAIRS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Indian Affairs be authorized to meet during the session of the Senate on November 19, 2009, at 2:15 p.m. in Room 628 of the Dirksen Senate Office Building.

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

COMMITTEE ON THE JUDICIARY

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet during the session of the Senate, on November 19, 2009, at 10 a.m. in SD-226 of the Dirksen Senate Office Building, to conduct an executive business meeting.

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

SELECT COMMITTEE ON INTELLIGENCE

Mr. DURBIN. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on November 19, 2009, at 2:30 p.m.

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

PRIVILEGES OF THE FLOOR

Mr. AKAKA. Mr. President, I ask unanimous consent that Dr. Andrea Buck, a physician detailed to the Veterans' Affairs Committee staff from the VA Inspector General's Office be granted the privilege of the floor for the duration of the debate on S. 1963.

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

Mr. LEAHY. Mr. President, I ask unanimous consent that Rachel Pelham of my staff be given the privilege of the floor for the rest of the day.

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

Mr. GRASSLEY. Mr. President, I ask unanimous consent for Randoe Dice, a detailee on my staff, Ben Bremen, Anne Pick, and Joseph Moon, interns on my staff, be granted the privileges of the floor during debate of H.R. 3590.

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

IRAN'S HUMAN RIGHTS VIOLATIONS

Mr. KAUFMAN. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of S. Res. 355, submitted earlier today.

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

The legislative clerk read as follows:

A resolution (S. Res. 355) expressing the sense of the Senate that the Government of the Islamic Republic of Iran has systematically violated its obligations to uphold human rights provided for under its constitution and international law.

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

Mr. LEVIN. Mr. President, recent events have made abundantly clear that the Government of the Islamic Republic of Iran is failing, and failing badly, to live up to its own professed ideals and its international commitments to protect the human rights of its citizens and others. I urge my colleagues to join with me in supporting a resolution, S. Res. 355, submitted today, condemning Iran's deplorable

human rights record, calling for an immediate release of those wrongfully imprisoned in violation of their rights, and urging the restoration of meaningful human rights to all of Iran's citizens.

Iran's 1979 constitution, the result of a revolution against years of political and human-rights abuses by the regime of the Shah, guarantees fundamental rights and freedoms. Moreover, Iran is a signatory to four major human rights treaties. And yet its shameful record of executions that contravene international standards; of repression of the rights of women and minorities, including religious minorities; of outrageous attacks on the rights of peaceful assembly and protest; and of unwarranted arrest and detention of foreigners, including Americans, all make a mockery of these commitments.

Just last week, the Iranian Government again demonstrated its contempt for human rights and the rule of law when it announced it would pursue espionage charges against three young Americans who crossed Iran's border with Iraq. These allegations are just the latest telling example on a long list of abuses.

American Robert Levinson has been missing in Iran for more than two years, during which the Iranian regime has denied having any information on his whereabouts and has blocked international attempts to discover his fate. In January 2009, the Iranian Government jailed Iranian-American journalist Roxana Saberi and charged and convicted her of espionage after a one-hour show trial that mocked even the most basic standards of due process and law, and then sentenced her to eight years in prison before releasing her a few months later. Esha Momeni, a student at California State University, Northridge, was imprisoned last fall for her peaceful activities in support of women's rights in Iran. The regime's abuses have even touched Nobel peace prize winner Shrin Ebadi, whose Center for Defenders of Human Rights was forced to close by the government in December 2008.

None of these recent abuses, however, as deplorable as they are, have shocked the conscience of the world so severely as the Iranian Government's actions in response to this year's disputed presidential elections. Prompted by justifiable concern that their will had been thwarted in a rigged election, thousands of Iranian citizens took to the streets, firmly but peacefully exercising their rights and demanding the democracy their government purports to embody. The regime's response was to launch violent, heavy-handed attacks against these peaceful protestors, using government security forces and paramilitary militias under government control to repress the legitimate expression of a valid grievance. The United Nations High Commissioner for Human Rights reports that this violence resulted in at least a dozen deaths, and hundreds of injuries.

In the aftermath, the Iranian Government imprisoned dozens of its citizens and conducted a mass trial of more 100 of them, many of whom bore clear signs of physical abuse. The government sentenced at least four of these prisoners to death on the basis of dubious confessions, likely produced under duress and abuse.

It is proper and appropriate for the Senate to make clear its determination that these acts violate international human rights standards, Iran's own professed commitments, and common decency. The resolution introduced today would record the Senate's condemnation of Iran's woeful human rights record; remind the Iranian government of its domestic and international commitments to human rights; call for the immediate release of all those held for their peaceful exercise of rights of free expression, assembly and association; and urge Iran to extend full legal rights to those imprisoned. It calls for the Iranian Government to guarantee humane treatment of those in detention; to halt immediately state-sanctioned violence against its own citizens; to allow unrestricted communication and access to information; and to respect the rights of the Iranian people to free speech, a free press, free expression of religion, freedom of association, and freedom of assembly.

It is a tragic irony that the government perpetrating these deplorable acts of violence and abuse came to power three decades ago because the Iranian people rejected the abuses and violence of a previous regime. Now following in the repressive footsteps of that previous regime, the current Iranian Government has been widely condemned by the community of nations. Passage of this resolution would add the U.S. Senate's loud and clear voice of condemnation to the many voices inside Iran, and out, calling for the restoration of basic human rights for the Iranian people.

Mr. KAUFMAN. I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and the motions to reconsider be laid upon the table en bloc; that any statements relating to the resolution be printed in the RECORD without intervening action or debate.

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

The resolution (S. Res. 355) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

S. RES. 355

Whereas the 1979 Constitution of the Islamic Republic of Iran supposedly guarantees certain human rights and fundamental freedoms, which encompass civil and political rights, along with economic, social, and cultural rights;

Whereas the Islamic Republic of Iran is a party to four major United Nations human rights treaties: the Convention on the Rights of the Child (which it ratified on July 13, 1994), the International Convention on the