

Forum have worked to advance a bilateral tax treaty between the United States and Brazil;

Whereas the Senate intends to closely monitor the progress on treaty negotiations and hold a periodic dialogue with officers of the Department of the Treasury; and

Whereas the United States and Brazil will greatly benefit from deeper political and economic relations: Now, therefore, be it

Resolved, That it is the sense of the Senate that—

(1) the United States Government and the Government of Brazil should continue to develop their relationship; and

(2) during the President's March 19 and 20, 2011, visit to Brazil, he should propose to his Brazilian counterpart that the United States and Brazil begin negotiations for a bilateral tax treaty that—

(A) is consistent with the existing tax treaty practices of the United States Government; and

(B) reflects modern, internationally recognized tax policy principles.

AMENDMENTS SUBMITTED AND PROPOSED

SA 244. Ms. LANDRIEU proposed an amendment to amendment SA 183 proposed by Mr. MCCONNELL to the bill S. 493, to reauthorize and improve the SBIR and STTR programs, and for other purposes.

SA 245. Mr. KIRK (for himself and Mr. VITTER) submitted an amendment intended to be proposed by him to the bill S. 493, supra; which was ordered to lie on the table.

SA 246. Mr. HATCH (for himself and Mr. UDALL of Colorado) submitted an amendment intended to be proposed by him to the bill S. 493, supra; which was ordered to lie on the table.

SA 247. Mr. HATCH submitted an amendment intended to be proposed by him to the bill S. 493, supra; which was ordered to lie on the table.

SA 248. Ms. COLLINS submitted an amendment intended to be proposed by her to the bill S. 493, supra; which was ordered to lie on the table.

SA 249. Mrs. FEINSTEIN (for herself, Ms. COLLINS, and Mr. WEBB) submitted an amendment intended to be proposed by her to the bill S. 493, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 244. Ms. LANDRIEU proposed an amendment to amendment SA 183 proposed by Mr. MCCONNELL to the bill S. 493, to reauthorize and improve the SBIR and STTR programs, and for other purposes; as follows:

At the end, insert the following:

The provisions of this title shall become effective 5 days after enactment.

SA 245. Mr. KIRK (for himself and Mr. VITTER) submitted an amendment intended to be proposed by him to the bill S. 493, to reauthorize and improve the SBIR and STTR programs, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE VI—REDUCING THE PAPERWORK BURDEN ON SMALL BUSINESSES

SEC. 601. REDUCTION OF REGULATORY BURDEN.

(a) IN GENERAL.—The Administrator, acting through the Chief Counsel for Advocacy of the Administration, may provide such support as may be necessary to a Federal

agency or department during the rulemaking process to ensure that a small business concern is not required to expend more than a total of 200 man-hours annually on applications, filings, petitions, or other paperwork submitted the Federal agency or department.

(b) COMMONLY REQUIRED INFORMATION FORM.—The Administrator shall establish a form on the public Internet website of the Administrator that a small business concern may use to provide to the Administrator information that the Administrator determines to be frequently required as part of any application, filing, petition, or other paperwork described in subsection (a). The Administrator may use information provided by a small business concern using the form established under this subsection to assist the small business concern in the expedited completion of an application, filing, petition, or other paperwork described in subsection (a).

(c) GAO REPORT.—

(1) IN GENERAL.—The Comptroller General of the United States shall conduct a study of each regulation of each Federal agency or department to determine the burden that the regulation imposes on small business concerns.

(2) SUBMISSION OF REPORT.—The Comptroller General shall submit a report on the study conducted under paragraph (1) to the Administrator not later 270 days after the date of enactment of this Act.

(d) SBA RECOMMENDATIONS.—Not later than 180 days after receiving the report under subsection (c)(2), the Administrator shall publish and maintain on the public Internet website of the Administrator recommendations on how to reduce the burden each regulation of each Federal agency or department imposes on small business concerns.

(e) REDUCTION OF PAPERWORK.—In carrying out any program under the Small Business Act (15 U.S.C. 631 et seq.) or the Small Business Investment Act of 1958 (15 U.S.C. 661 et seq.), the Administrator, acting through the Chief Counsel for Advocacy of the Administration, shall take any actions the Administrator determines appropriate to reduce the amount of paperwork (including any application, filing, or petition) that a small business concern may be required to complete by any Federal department or agency. Such actions shall include providing for the replacement of paperwork requirements with electronic or telephone filing requirements or reporting requirements.

SEC. 602. 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)(1) In this subsection, the term 'small business concern' has the meaning given that term under section 3 of the Small Business Act (15 U.S.C. 632).

"(2) 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 the agency may 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 small business concern did not correct the violation on or before the date

that is 180 days after the date on which the small business concern received 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)(A) If 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 determine not to impose a civil fine on the small business concern if the small business concern corrects the violation not later than 24 hours after receipt by the small business concern of notification of the violation in writing.

"(B) In determining whether to allow a small business concern 24 hours to correct a violation under subparagraph (A), the head of an agency shall take into account all 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) If 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 allow the small business concern 24 hours to correct the violation under subparagraph (A), the head of the agency shall notify Congress regarding the determination not later than 60 days after the date on which the agency imposes the civil fine.

"(4) For purposes of determining whether a violation by a small business concern of a requirement regarding collection of information is a first time violation, the head of an agency may not take into account a violation of a requirement regarding collection of information by another agency."

SA 246. Mr. HATCH (for himself and Mr. UDALL of Colorado) submitted an amendment intended to be proposed by him to the bill S. 493, to reauthorize and improve the SBIR and STTR programs, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the bill, insert the following:

TITLE _____—COMMITTEE TO REDUCE GOVERNMENT WASTE

SEC. 01. ESTABLISHMENT.

There shall be a Senate committee known as the Committee to Reduce Government Waste (referred to in this title as the "Committee").

SEC. 02. MEMBERSHIP.

(a) COMPOSITION.—The Committee shall be composed of 12 members as follows:

(1) Four members from the Committee on Finance, 2 selected by the majority leader and 2 selected by the minority leader.

(2) Four members from the Committee on Appropriations, 2 selected by the majority leader and 2 selected by the minority leader.

(3) Four members from the Committee on the Budget, 2 selected by the majority leader and 2 selected by the minority leader.

(b) TENURE OF OFFICE.—

(1) PERIOD OF APPOINTMENT.—Members shall be appointed for a period of not to exceed 6 years.

(2) EXCEPTIONS.—No person shall continue to serve as a member of the Committee after