

WEBB) was added as a cosponsor of S. Res. 252, a resolution recognizing the increasingly mutually beneficial relationship between the United States of America and the Republic of Indonesia.

S. RES. 449

At the request of Mr. SMITH, the name of the Senator from Nevada (Mr. ENSIGN) was added as a cosponsor of S. Res. 449, a resolution condemning in the strongest possible terms President of Iran Mahmoud Ahmadinejad's statements regarding the State of Israel and the Holocaust and calling for all member States of the United Nations to do the same.

S. RES. 455

At the request of Mr. DURBIN, the names of the Senator from Maryland (Ms. MIKULSKI), the Senator from California (Mrs. BOXER), the Senator from Connecticut (Mr. LIEBERMAN), the Senator from Nebraska (Mr. HAGEL), the Senator from New York (Mr. SCHUMER) and the Senator from Colorado (Mr. ALLARD) were added as cosponsors of S. Res. 455, a resolution calling for peace in Darfur.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. KERRY (for himself and Mr. ENSIGN):

S. 2668. A bill to amend the Internal Revenue Code of 1986 to remove cell phones from listed property under section 280F; to the Committee on Finance.

Mr. KERRY. Mr. President, today Senator ENSIGN and I are introducing the MOBILE Cell Phone Act, Modernize Our Bookkeeping in the Law for Employees' Cell Phone Act 2008. The purpose of this legislation is to update the tax treatment of cell phones and mobile communication devices.

During the past 20 years, the use of cell phone and mobile communication devices has skyrocketed. Cell phones are no longer viewed as an executive perk or a luxury item. They no longer resemble suitcases or are hardwired to the floor of an automobile. Cell phone and mobile communication devices are now part of daily business practices at all levels.

In 1989, Congress passed a law, which added cell phones to the definition of listed property under section 280F(d)(4) of the Internal Revenue Code of 1986. Treating cell phones as listed property requires substantial documentation in order for cell phones to benefit from accelerated depreciation and not be treated as taxable income to the employee. This documentation is required to substantiate that the cell phone is used for business purposes more than 50 percent of the time. Generally, listed property is property that inherently lends itself to personal use, such as automobiles.

Back in 1989, cell phone technology was an expensive technology worthy of detailed logsheets. At that time, it was difficult to envision cell phones that

could be placed in a pocket or handbag. Congress was skeptical about the daily business use of cell phones.

Technological advances have revolutionized the cell phone and mobile communication device industries. Twenty years ago, no one could have imagined the role BlackBerries play in our day-to-day communications. Cell phones and mobile communication devices are now widespread throughout all types of businesses. Employers provide their employees with these devices to enable them to remain connected 24 hours a day, seven days a week. The cost of the devices has been reduced, and most providers offer unlimited airtime for one monthly rate.

Recently, the Internal Revenue Service reminded field examiners of the substantiation rules for cell phones as listed property. The current rule requires employers to maintain expensive and detailed logs, and employers caught without cell phone logs could face tax penalties.

The MOBILE Cell Phone Act of 2008 updates the tax treatment of cell phones and mobile communication devices by repealing the requirement that employers maintain detailed logs. The tax code should keep pace with technological advances. There is no longer a reason that cell phones and mobile communication devices should be treated differently from office phones or computers.

I urge my colleagues to support this commonsense change.

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

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

S. 2668

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 "Modernize Our Bookkeeping In the Law for Employee's Cell Phone Act of 2008".

SEC. 2. REMOVAL OF CELLULAR TELEPHONES (OR SIMILAR TELECOMMUNICATIONS EQUIPMENT) FROM LISTED PROPERTY.

(a) IN GENERAL.—Subparagraph (A) of section 280F(d)(4) of the Internal Revenue Code (defining listed property) is amended by inserting "and" at the end of clause (iv), by striking clause (v), and by redesignating clause (vi) as clause (v).

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2007.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 461—DESIGNATING MARCH 1, 2008 AS "WORLD FRIENDSHIP DAY"

Mr. ISAKSON (for himself and Mr. CHAMBLISS) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 461

Whereas it should be the goal of all Americans to promote international understanding and good will;

Whereas personal friendships among individual citizens can foster greater understanding among nations and cultures;

Whereas people all over the world have travelled or opened their homes as hosts in order to promote international understanding;

Whereas nonprofit organizations such as Friendship Force International, which was founded in Atlanta, Georgia, in 1977, have helped to promote such international exchanges;

Whereas, today, there are more than 35,000 members of Friendship Force International in 40 States and 58 foreign countries who are building bridges across the cultural barriers that separate people; and

Whereas, in order to celebrate on an annual basis the cause of peace through international understanding, March 1, 2008 should be recognized as World Friendship Day: Now, therefore, be it

Resolved, That the Senate—

(1) honors those who promote international understanding and good will in the world; and

(2) designates March 1, 2008 as "World Friendship Day", and asks people everywhere to mark and celebrate the day appropriately.

AMENDMENTS SUBMITTED AND PROPOSED

SA 4085. Ms. KLOBUCHAR submitted an amendment intended to be proposed by her to the bill S. 2663, to reform the Consumer Product Safety Commission to provide greater protection for children's products, to improve the screening of noncompliant consumer products, to improve the effectiveness of consumer product recall programs, and for other purposes; which was ordered to lie on the table.

SA 4086. Mr. NELSON of Florida (for Mr. INOUE (for himself and Mr. STEVENS)) proposed an amendment to the bill S. 428, to amend the Wireless Communications and Public Safety Act of 1999, and for other purposes.

TEXT OF AMENDMENTS

SA 4085. Ms. KLOBUCHAR submitted an amendment intended to be proposed by her to the bill S. 2663, to reform the Consumer Product Safety Commission to provide greater protection for children's products, to improve the screening of noncompliant consumer products, to improve the effectiveness of consumer product recall programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. —. INDUSTRY-SPONSORED TRAVEL BAN.

(a) IN GENERAL.—The Act, as amended by section 30 of this Act, is further amended by adding at the end thereof the following:

"SEC. 42. PROHIBITION ON INDUSTRY-SPONSORED TRAVEL.

"(a) PROHIBITION.—Notwithstanding section 1353 of title 31, United States Code, no Commissioner or employee of the Commission shall accept payment or reimbursement for travel, subsistence, or related expenses with respect to attendance by a Commissioner or employee at any meeting or similar function relating to official duties of a Commissioner or an employee, from a person—

"(1) seeking official action from, doing business with, or conducting activities regulated by, the Commission; or