

and second times by unanimous consent, and referred as indicated:

By Mrs. LINCOLN (for herself and Mr. SANDERS):

S. 2926. A bill to amend the XVIII of the Social Security Act to provide for the application of a consistent Medicare part B premium for all Medicare beneficiaries in a budget neutral manner for 2010, to provide an additional round of economic recovery payments to certain beneficiaries, and to assess the need for a consumer price index for elderly consumers to compute cost-of-living increases for certain governmental benefits; to the Committee on Finance.

By Mr. HARKIN (for himself, Mr. SANDERS, Mr. WHITEHOUSE, and Mr. BROWN):

S. 2927. A bill to amend the Internal Revenue Code of 1986 to impose a tax on certain securities transactions to fund job creation and deficit reduction, and for other purposes; to the Committee on Finance.

By Mr. GRASSLEY:

S. 2928. A bill to amend the Internal Revenue Code of 1986 to extend certain disaster tax relief provisions, and for other purposes; to the Committee on Finance.

By Mr. FEINGOLD (for himself and Mr. WHITEHOUSE):

S. 2929. A bill to prohibit secret modifications and revocations of the law, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

By Mr. SPECTER (for himself, Mr. SCHUMER, and Mr. GRAHAM):

S. 2930. A bill to deter terrorism, provide justice for victims, and for other purposes; to the Committee on the Judiciary.

ADDITIONAL COSPONSORS

S. 624

At the request of Mr. DURBIN, the name of the Senator from New Jersey (Mr. LAUTENBERG) was added as a cosponsor of S. 624, a bill to provide 100,000,000 people with first-time access to safe drinking water and sanitation on a sustainable basis by 2015 by improving the capacity of the United States Government to fully implement the Senator Paul Simon Water for the Poor Act of 2005.

S. 891

At the request of Mr. BROWNBACK, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. 891, a bill to require annual disclosure to the Securities and Exchange Commission of activities involving columbite-tantalite, cassiterite, and wolframite from the Democratic Republic of Congo, and for other purposes.

S. 1402

At the request of Mr. SPECTER, his name was added as a cosponsor of S. 1402, a bill to amend the Internal Revenue Code of 1986 to increase the amount allowed as a deduction for start-up expenditures.

S. 2824

At the request of Mr. KOHL, the name of the Senator from New Jersey (Mr. MENENDEZ) was added as a cosponsor of S. 2824, a bill to establish a small dollar loan-loss guarantee fund, and for other purposes.

S. 2854

At the request of Mr. KOHL, the name of the Senator from Missouri (Mr.

BOND) was added as a cosponsor of S. 2854, a bill to amend the Internal Revenue Code of 1986 to extend and modify the credit for new qualified hybrid motor vehicles, and for other purposes.

S. 2925

At the request of Mr. WYDEN, the name of the Senator from Minnesota (Mr. FRANKEN) was added as a cosponsor of S. 2925, a bill to establish a grant program to benefit victims of sex trafficking, and for other purposes.

AMENDMENT NO. 2995

At the request of Mr. SCHUMER, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of amendment No. 2995 intended to be proposed to H.R. 3590, a bill to amend the Internal Revenue Code of 1986 to modify the first-time homebuyers credit in the case of members of the Armed Forces and certain other Federal employees, and for other purposes.

AMENDMENT NO. 3264

At the request of Mr. WYDEN, the name of the Senator from Oregon (Mr. MERKLEY) was added as a cosponsor of amendment No. 3264 intended to be proposed to H.R. 3590, a bill to amend the Internal Revenue Code of 1986 to modify the first-time homebuyers credit in the case of members of the Armed Forces and certain other Federal employees, and for other purposes.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. GRASSLEY:

S. 2928. A bill to amend the Internal Revenue Code of 1986 to extend certain disaster tax relief provisions, and for other purposes; to the Committee on Finance.

Mr. GRASSLEY. Mr. President, today I have introduced a bill to extend deadlines for a number of provisions in the Heartland Disaster Tax Relief Act of 2008, as well as a number of national disaster tax relief provisions, through 2010.

The Heartland Disaster Tax Relief Act has been critical in rebuilding the lives and communities of those affected by the terrible floods and tornadoes from last year.

Because of delays in Federal funding and tighter credit conditions, many individuals, families, and businesses affected by the 2008 floods and storms will be unable to meet the deadline for the tax relief intended to help with recovery.

Louisiana is still rebuilding from Hurricane Katrina in 2005. Congress extended tax incentives for that disaster twice, and might even extend them a third time. I am just proposing a second year of the same kind of tax incentives that have been in effect for Hurricane Katrina victims for over 4 years.

This is especially important when small businesses are struggling to recover, and small businesses create 70 percent of all net new jobs.

It is only fair to extend the deadlines and give these individuals, families,

and businesses the chance to recover and rebuild.

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. 2928

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 "Heartland Disaster Tax Relief Extension Act of 2009".

TITLE I—HEARTLAND DISASTER AREAS

SEC. 101. CREDIT TO HOLDERS OF TAX CREDIT BONDS.

Section 702(d)(7)(C) of the Heartland Disaster Tax Relief Act of 2008 (Public Law 110-343; 122 Stat. 3918) is amended by striking "January 1, 2010" and inserting "January 1, 2011".

SEC. 102. EDUCATION TAX BENEFITS.

Section 702(d)(8) of the Heartland Disaster Tax Relief Act of 2008 (Public Law 110-343; 122 Stat. 3918) is amended by striking "or 2009" and inserting "2009, or 2010".

SEC. 103. SPECIAL RULES FOR USE OF RETIREMENT FUNDS.

Section 702(d)(10) of the Heartland Disaster Tax Relief Act of 2008 (Public Law 110-343; 122 Stat. 3918) is amended—

(1) by striking "January 1, 2010" both places it appears and inserting "January 1, 2011", and

(2) by striking "December 31, 2009" both places it appears and inserting "December 31, 2010".

SEC. 104. ADJUSTMENTS REGARDING TAXPAYER AND DEPENDENCY STATUS.

Section 702(d)(15) of the Heartland Disaster Tax Relief Act of 2008 (Public Law 110-343; 122 Stat. 3918) is amended by striking "or 2009" and inserting "2009, or 2010".

SEC. 105. EFFECTIVE DATE.

The amendments made by this title shall take effect as if included in the enactment of section 702 of the Heartland Disaster Tax Relief Act of 2008.

TITLE II—NATIONAL DISASTER AREAS

SEC. 201. LOSSES ATTRIBUTABLE TO FEDERALLY DECLARED DISASTERS.

(a) NO LIMIT FOR 2010.—Paragraph (1) of section 165(h) of the Internal Revenue Code of 1986 is amended by striking "\$500 (\$100 for taxable years beginning after December 31, 2009)" and inserting "\$100 (\$0 for taxable years beginning after December 31, 2009, and before January 1, 2011)".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2009.

SEC. 202. EXPENSING OF QUALIFIED DISASTER EXPENSES.

(a) IN GENERAL.—Subparagraph (A) of section 198A(b)(2) of the Internal Revenue Code of 1986 is amended by striking "January 1, 2010" and inserting "January 1, 2011".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to disasters occurring after December 31, 2009.

SEC. 203. NET OPERATING LOSSES ATTRIBUTABLE TO FEDERALLY DECLARED DISASTERS.

(a) IN GENERAL.—Subclause (I) of section 172(j)(1)(A)(i) of the Internal Revenue Code of 1986 is amended by striking "January 1, 2010" and inserting "January 1, 2011".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to disasters occurring after December 31, 2009.

SEC. 204. WAIVER OF CERTAIN MORTGAGE REVENUE BOND REQUIREMENTS.

(a) IN GENERAL.—Paragraph (11) of section 143(k) of the Internal Revenue Code of 1986 is