and encourage the growth and development of businesses throughout the world. I hope my colleagues will join me in recognizing and celebrating the contributions of cooperatives and pass this important resolution this year.

SENATE RESOLUTION 88—EXPRESSING THE SENSE OF THE SENATE THAT BUSINESSES OF THE UNITED STATES SHOULD RETAIN THE OPTION TO ORGANIZE AS THOSE BUSINESSES CHOOSE, INCLUDING THE FLOW-THROUGH ENTITIES, AND NOT BE FORCED TO REORGANIZE AS C CORPORATIONS

Ms. SNOWE submitted the following resolution; which was referred to the Committee on Finance.

S. RES. 88

Whereas the tremendous growth in businesses organized as flow-through entities, including S corporations, has resulted in the number of flow-through entities far exceeding the number of C corporations;

Whereas there are more than 26,000,000 businesses operating as flow-through entities in the United States, representing 82 percent of all United States businesses, relative to just 5,900,000 C corporations;

Whereas these flow-through and small businesses create 70 percent of all new jobs and are responsible for 44 percent of the total private payroll in the United States;

Whereas under the Internal Revenue Code of 1986 as in effect in March 2011, these job-generating businesses are taxed at individual tax rates based on the individual income of the business owners, making these businesses highly sensitive to changes in individual tax rates;

Whereas as of March 2011, 50 percent of all income above $250,000 is attributable to flow-through businesses;

Whereas, if individual tax rates increase after 2012 in accordance with the proposals set forth by the President, flow-through businesses will face a massive aggregate tax increase, potentially in excess of $800,000,000,000;

Whereas the Secretary of the Treasury has proposed forcing flow-through entities to reorganize as C corporations to make them subject to double taxation as a way to impose more taxes on these businesses in order to pay for the budgetary policies of the President; and

Whereas forcing corporate reorganizations for purely tax-driven reasons represents a misguided incentive, a misallocation of precious business resources, and a serious threat to job creation: Now, therefore, be it

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

(1) the Federal Government should preserve the organizational options available for businesses to operate as the businesses choose, including as flow-through entities;

(2) raising taxes on businesses that create jobs will be detrimental to the economic recovery of the United States;

(3) generating increased tax revenue on the backs of the small businesses of the United States is inconsistent with, and will impede, job creation; and

(4) any legislative approach to comprehensive fundamental tax reform should include a debate on the individual rates at which most businesses in the United States should be taxed, rather than narrowly focusing on corporate tax rates or forcing small business owners into corporate status for tax purposes.

Ms. SNOWE. Mr. President, I rise to submit a sense of the Senate resolution that clarifies my opposition to tax increases on the job-creating sector of our economy—small business.

It is becoming increasingly clear, and increasingly concerning, that the administration is proposing to raise taxes on America's small businesses, either by forcing them to reorganize as subchapter C corporations solely for tax reasons and be subjected to new and additional taxes, or, by allowing them to remain organized as flow-through entities, where they will face massive increases after 2012 when current tax rates expire. Our Nation simply cannot afford an impending tax increase of over $800 billion. Subjecting small businesses to the double taxation of corporate-entity status would be a major mistake.

There has been tremendous growth in the number of flow-through entities—that is, non-C corporations—over the past 30 years and this growth has only accelerated in the last decade. Since 1997, S corporations have outnumbered C corporations. Fifty percent of all income above $250,000 currently is attributable to flow-through businesses. By 2007, only 5.9 million out of a total 32.1 million U.S. businesses, or just 18 percent, were C corporations, meaning the overwhelming number of businesses in this country organize as flow-through entities.

The administration is proposing to eliminate choice and require C corporation formation purely to generate revenue. C corporate form helps generate revenue because it is inherently a double tax, first at the entity then at the individual shareholder level. The Treasury Secretary said that this proposed change could subject up to $3 trillion to new and additional income taxes.

In this regard, the administration is proposing to raise taxes on America's small businesses: either by forcing them to reorganize as C corporations solely for tax reasons and be subjected to new and additional levies, or if the administration deigns to let them remain organized as flow-through entities, then they will be hit with massive increased taxes after 2012 when current tax rates expire—an impending tax increase of over $800 billion that job creators cannot afford.

Individual income tax rates absolutely affect these businesses. The growth in the number of flow-through businesses is critical to understanding why the increase in individual rates is so damaging to small business job generation.

When we talk about flow-through entities what we really mean are America's small businesses. A discussion of tax reform must not ignore the small businesses that make up the backbone of America. The administration continues to talk about corporate tax reform but it should be talking about business tax reform, which of necessity must include a real discussion of individual tax rates.

Many of America's small businesses choose the flow-through option to avoid double taxation. Forcing them to convert to C corporate status is simply another way to increase their costs and raise their taxes. This would hurt job creation since 70 percent of our good American jobs are created by these businesses.

I urge my colleagues to review my proposal and join me in telling those who would raise taxes on the millions of businesswomen and businessmen we are counting on to create the jobs we need to put the recession firmly behind us—no thank you.

SENATE RESOLUTION 89—RELATING TO THE DEATH OF FRANK W. BUCKLES, THE LONGEST SURVIVING UNITED STATES VETERAN OF THE FIRST WORLD WAR

Mr. ROCKEFELLER (for himself, Mr. BURR, Mr. MANCHIN, Mr. UDALL of Colorado, Mr. BEGICH, Mrs. MCCASKILL, Mr. MENENDEZ, Mr. BROWN of Ohio, Mr. LIEBERMAN, Mr. NELSON of Florida, Mr. KERRY, Mr. WYDEN, Ms. LANDRIEU, Mr. BROWN of Massachusetts, Mr. MCCAIN, and Mr. BINGAMAN) submitted the following resolution; which was considered and agreed to:

S. RES. 89

Whereas Frank Woodruff Buckles is the last known American World War I veteran, who passed away on February 27, 2011, at the age of 110, and represents his generation of veterans;

Whereas America's support of Great Britain, France, Belgium, and its other allies in World War I marked the first time in the Nation's history that American soldiers went abroad in defense of liberty against foreign aggression, and it marked the true beginning of the ''American century'';

Whereas more than 4,000,000 men and women from the United States served in uniform during World War I, among them 2 future presidents, Harry S. Truman and Dwight D. Eisenhower;

Whereas 2,000,000 individuals from the United States served overseas during World War I, including 200,000 naval personnel who served on the seas;

Whereas the United States suffered 375,000 casualties during World War I, including 116,516 deaths;

Whereas the events of 1914 through 1918 shaped the world, the United States, and the lives of millions of people in countless ways; and

Whereas Frank Woodruff Buckles is the last veteran to represent the extraordinary legacy of the World War I veterans: Now, therefore, be it

Resolved, That—

(1) the Senate recognizes the historic contributions of all United States veterans who served in the First World War; and

(2) when the Senate adjourns today, it stand adjourned as a further mark of respect to the memory of Frank W. Buckles, the longest surviving United States veteran of the First World War.

SEC. 2. The Secretary of the Senate is directed to transmit an enrolled copy of this resolution to the family of the deceased.

SENATE RESOLUTION 90—SUPPORTING THE GOALS OF ''INTERNATIONAL WOMEN'S DAY'' AND RECOGNIZING THIS YEAR'S CENTENNIAL ANNIVERSARY OF INTERNATIONAL WOMEN'S DAY

Mrs. SHAHEEN (for herself, Mr. CARDIN, Ms. SNOWE, Ms. COLLINS, Mr. DURBIN, Ms. MIKULSKI, Mr. LAUTENBERG, Mrs. BOXER, Mr. BEGICH, Mr. WHITEHOUSE, and Mrs. MURRAY) submitted the following resolution; which was considered and agreed to:

S. RES. 90

Whereas there are more than 3,300,000,000 women in the world today;

Whereas women around the world participate in the political, social, and economic life of their communities, play a critical role in providing and caring for their families, contribute substantially to the growth of economies, and, as both farmers and caregivers, play an important role in advancing food security for their communities;

Whereas President Barack Obama said, ''[o]ur common prosperity will be advanced by allowing all humanity – men and women – to reach their full potential'';

Whereas Secretary of State Hillary Rodham Clinton said, ''Put simply, we have much less hope of addressing the complex challenges we face in this new century without the full participation of women. Whether the economic crisis, the spread of terrorism, regional conflicts that threaten families and communities, and climate change and the dangers it presents to the world's health and security, we will not solve these challenges through half measures. Yet too often, on these issues and many more, half the world is left behind.'';

Whereas the ability of women to realize their full potential is critical to the ability of a nation to achieve strong and lasting economic growth and political and social stability;

Whereas according to the 2010 World Economic Forum Global Gender Gap Report, ''reducing gender inequality enhances productivity and economic growth'';

Whereas according to the International Monetary Fund, ''focusing on the needs and empowerment of women is one of the keys to human development'';

Whereas despite some achievements made by individual women leaders, women around the globe are still vastly underrepresented in high level positions and in national and local legislatures and governments and, according to the Inter-Parliamentary Union, women account for only 19.2 percent of national parliamentarians;

Whereas although strides have been made in recent decades, women around the world continue to face significant obstacles in all aspects of their lives including denial of basic human rights, discrimination, and gender-based violence;

Whereas according to the World Bank, women account for approximately 70 percent of individuals living in poverty worldwide;

Whereas according to UNESCO, women account for 64 percent of the 796,000,000 adults worldwide who lack basic literacy skills;

Whereas according to the International Center for Research on Women, there are more than 60,000,000 child brides in developing countries, some of whom are as young as 7 years old;

Whereas according to the Food and Agriculture Organization, the majority of women living in rural areas of the developing world are heavily engaged in agricultural labor, yet they receive less credit, land, agricultural inputs, and training than their male counterparts;

Whereas according to the International Union for Conservation of Nature, women in developing countries are disproportionately affected by changes in climate because of their need to secure water, food, and fuel for their livelihood;

Whereas according to the World Health Organization, as many as 1 in 5 women report being sexually abused before the age of 15;

Whereas March 8 is recognized each year as International Women's Day, a global day to celebrate the economic, political, and social achievements of women past, present, and future and a day to recognize the obstacles that women still face in the struggle for equal rights and opportunities; and

Whereas the milestone 100th anniversary of International Women's Day is a testament to the dedication and determination of women and men around the world to address gender inequality: Now, therefore, be it

Resolved, That the Senate—

(1) supports the goals of ''International Women's Day'';

(2) recognizes the significance of the 100th anniversary of International Women's Day;

(3) recognizes that the empowerment of women is inextricably linked to the potential of nations to generate economic growth and sustainable democracy;

(4) recognizes and honors the women in the United States and around the world who have worked throughout history to ensure that women are guaranteed equality and basic human rights;

(5) reaffirms its commitment to ending discrimination and violence against women and girls, to ensuring the safety and welfare of women and girls, and to pursuing policies that guarantee the basic human rights of women and girls worldwide; and

(6) encourages the people of the United States to observe International Women's Day with appropriate programs and activities.

SENATE RESOLUTION 91—SUPPORTING THE GOALS AND IDEALS OF MULTIPLE SCLEROSIS AWARENESS WEEK

Mr. CASEY (for himself, Ms. SNOWE, and Mrs. HAGAN) submitted the following resolution; which was considered and agreed to:

S. RES. 91

Whereas multiple sclerosis can impact men and women of all ages, races, and ethnicities;

Whereas more than 400,000 Americans live with multiple sclerosis;

Whereas approximately 2,100,000 people worldwide have been diagnosed with multiple sclerosis;

Whereas every hour of every day, someone is newly diagnosed with multiple sclerosis;

Whereas an estimated 8,000 to 10,000 children and adolescents are living with multiple sclerosis;

Whereas the exact cause of multiple sclerosis is still unknown;

Whereas the symptoms of multiple sclerosis are unpredictable and vary from person to person;

Whereas there is no laboratory test available that definitively diagnoses a case of multiple sclerosis;

Whereas multiple sclerosis is not genetic, contagious, or directly inherited, but studies show that there are genetic factors that indicate that certain individuals may be susceptible to the disease;

Whereas multiple sclerosis symptoms occur when an immune system attack affects the myelin in nerve fibers of the central nervous system, damaging or destroying the myelin and replacing the myelin with scar tissue, thereby interfering with or preventing the transmission of nerve signals;

Whereas in rare cases, multiple sclerosis is so progressive that the disease is fatal;

Whereas there is no known cure for multiple sclerosis;

Whereas the Multiple Sclerosis Coalition, an affiliation of multiple sclerosis organizations dedicated to the enhancement of the quality of life for all those affected by multiple sclerosis, recognizes and celebrates Multiple Sclerosis Awareness Week;

Whereas the mission of the Multiple Sclerosis Coalition is to increase opportunities for cooperation and provide greater opportunity to leverage the effective use of resources for the benefit of the multiple sclerosis community;

Whereas the Multiple Sclerosis Coalition recognizes and celebrates Multiple Sclerosis Awareness Week for 1 week in March of each year;

Whereas the goals of Multiple Sclerosis Awareness Week are—

(1) to invite people to join the movement to end multiple sclerosis;

(2) to encourage each individual in the United States to do something that demonstrates a commitment to moving toward a world free of multiple sclerosis; and

(3) to acknowledge those individuals who have dedicated their time and talent to helping to promote multiple sclerosis research and programs; and

Whereas in 2011, the week of March 14, 2011, through March 20, 2011, has been designated as Multiple Sclerosis Awareness Week: Now, therefore, be it

Resolved, That the Senate—

(1) supports the goals and ideals of Multiple Sclerosis Awareness Week;

(2) encourages the States, territories, possessions, and localities of the United States to support the goals and ideals of Multiple Sclerosis Awareness Week by issuing proclamations designating Multiple Sclerosis Awareness Week;

(3) encourages media organizations to participate in Multiple Sclerosis Awareness Week by helping to educate the public about multiple sclerosis;

(4) commends the efforts of the States, territories, possessions, and localities of the United States that support the goals and ideals of Multiple Sclerosis Awareness Week;

(5) recognizes and reaffirms the commitment of the United States to creating a world free of multiple sclerosis by—

(A) promoting awareness about people who are living with multiple sclerosis; and

(B) promoting new education programs, supporting research, and expanding access to medical treatment;

(6) recognizes all people in the United States living with multiple sclerosis and expresses gratitude to their family members and friends who are a source of love and encouragement to those individuals; and

(7) salutes the health care professionals and medical researchers who—

(A) provide assistance to those individuals in the United States living with multiple sclerosis; and

(B) continue to work to find ways to stop the progression of the disease, restore nerve function, and end multiple sclerosis forever.

SENATE RESOLUTION 92—TO AUTHORIZE THE PAYMENT OF LEGAL EXPENSES OF SENATE EMPLOYEES OUT OF THE CONTINGENT FUND OF THE SENATE

Mr. SCHUMER (for himself and Mr. ALEXANDER) submitted the following resolution; which was considered and agreed to: